Mission Without Borders

Annual Report and Financial Statements

31 December 2025

Company Limited by Guarantee

Company Registration Number
01065601 (England and Wales)

Charity Registration Number
270659

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Reference and administrative information

Trustees	M Thomas (Chair) S Farquhar K Walker S Young (Vice-Chairman & Treasurer) – resigned 10 February 2026
National Country Director	Graeme Newton (interim)
Company secretary	S Young – resigned 10 February 2026 S Farquhar – appointed 26 March 2026
Registered office and operation address	175 Tower Bridge Road London SE1 2AG
Bankers	National Westminster Bank plc 1 Princes Street London EC2R 8BP Scottish Widows 69 Morrison Street Edinburgh EH3 1HL
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Solicitors	Wellers Law Group 65 Leadenhall Street London EC3A 2AD

Chairman's Statement

"It is the Lord who goes before you. He will be with you; he will not leave you or forsake you."

Deuteronomy 31: 8

Mission Without Borders (MWB) is an international charity with a presence in eighteen countries and operational work focused on six countries in eastern Europe where we have worked since 1960. In 2026 we continued to increase our activities in Ukraine, Bulgaria, Romania, Moldova, Albania and Bosnia-Herzegovina with a particular focus on working with partner churches to assist those who are vulnerable and suffering from extreme poverty.

In the spirit of Deuteronomy 31, MWB's has prayerfully asked the Lord to go before us as we step forward in faith, in times of change, challenge and opportunity to bring peace and fruitfulness into situations of extreme hardship and loss. In 2025 we provided practical and material help for over 51,000 individuals, and within this work positively benefit the lives of over 15,600 families. We are supporting 9,124 children through dedicated child sponsorships and helping an additional 7,582 children through the direct sponsorship of 2,782 families through our family sponsorship programme. We are grateful for the kindness and generosity of our UK supporters, churches, trusts and companies who have contributed to our growth in total income which increased by 5% to £3,420,430 this year.

In May 2025 we met in Albania for our International Board meeting and Country Directors conference. During which we visited our projects in Durres, meeting families in our Family Sponsorship programme, building opportunities for a better life for their children. Many have the opportunity to benefit from MWB's Self Sufficiency Projects (SSPs) providing them the means to develop an income generating initiative. We met one family with a thriving upholstery repair business, a mother who had launched a bakery, a father operating a car wash, who was justifiably proud he could now afford to financially support his son through university. It's encouraging to see beneficiaries take the opportunity to help others. Like the lady who now runs her own successful pizzeria, starting with SSP support. She displays Christian literature in the dining area and hosts church meetings after closing time. She also volunteers on our Summer Camps through June and July.

Our work in Ukraine continues to offer hope and practical support. In September our International CEO and Director of Development travelled to meet with colleagues and beneficiaries. The challenges remain significant. Our staff, although facing their own difficulties and concerns, continue to offer support and hope to local communities. In 2025 MWB updated plans to develop work in east Ukraine when peace is declared.

Prayer remains central to our work from our Trustees' meetings to our office team devotions. The UK Team organised quarterly online prayer meetings attended by supporters. A colleague from one of our field offices joined each meeting to share insights into our work and guide our prayers. During 2025 through practical, emotional and spiritual support of our field staff we are aware of over 300 people coming to faith and committing their lives to Jesus.

It has been a year of change. In December 2025 we said 'farewell' to Stephen Young, International CEO, who retired, concluding six years of positive change and progress with MWB and 'welcome' to our new International CEO, Hans Von Baaren. I look forward to

working with Hans as he leads MWB to grow and expand its ministry. In the UK Tim Gray MWB UK Country Director was appointed to the role of International Director of Fundraising in our International Executive Team. Graeme Newton has been appointed as Interim Country Director to lead the UK Team into 2026 while we recruit a permanent Country Director. I look forward to working with both Tim and Graeme in their respective roles to further our vision and generate income growth.

We remain truly grateful to everyone who has supported us this year, our wonderful and dedicated team of volunteers and staff in eastern Europe whom I greatly admire and respect, and our Lord who goes before us, and prepares our way.

Michael Thomas

Trustees' Report

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of Mission Without Borders for the year ended 31 December 2025.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 23 to 26 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Purpose of the charity

The vision of Mission Without Borders is to see "*Lives transformed across generations with hope for the future.*"

We act as a catalyst for change in people's lives, showing compassion and empathy to all people regardless of their ethnic background or religious beliefs, and helping them build an appreciation in themselves for opportunities to support themselves that acknowledges their dignity and helps build a better capacity for self-sustainability.

Mission Statement

Mission Without Borders is an international network of Christians who journey with the poor and marginalized, bringing practical and spiritual support with hope of a better future, enabling and encouraging people to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ.

Values and behaviours

Detailed information on our Values may be seen on our website www.mwbuk.org.

Geographical reach

Mission Without Borders is an independently registered charity in the UK that works within a global network of MWB charities operating in eighteen countries across the world. The UK charity is one of twelve fundraising affiliate offices which raises awareness and funds to support our work carried out in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and Ukraine. We exist to reach people for Christ and to provide sustainable solutions to poverty in these countries and income generated by the UK office is a contribution to the overall operations of the global Mission. As MWB works under a global remit, this report refers to the overall program activities of the Mission and those specific to the UK.

Annual Review of Activities

In partnership with local churches, Mission Without Borders has been working in Eastern Europe for more than 65 years. We are committed to working long-term with those in the poorest communities and the vulnerable across the region. Throughout 2025, 226 of our staff worked alongside 495 partner churches with more than 1,659 volunteers in Albania, Bulgaria, Bosnia and Herzegovina, Moldova, Romania and Ukraine to deliver support to more than 50,000 people.

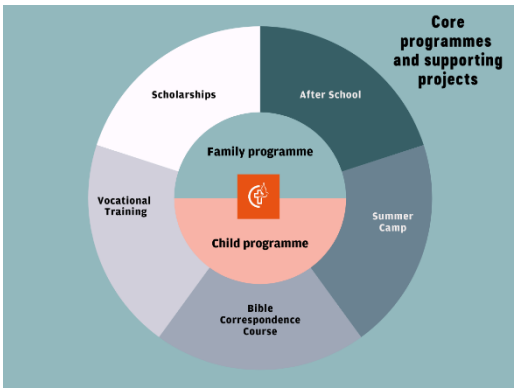
Our work in Ukraine remains vitally important:

"The armed conflict between Ukraine and the Russian Federation entered its fourth year in 2025, with no ceasefire or political resolution in sight. Humanitarian needs have deepened as hostilities have intensified. By September 2025, 5.75 million refugees from Ukraine were recorded globally, including 5.2 million in Europe, while 3.75 million people remained internally displaced. Many people within Ukraine have been displaced multiple times. Civilian casualties rose by 31% compared to 2024. Although about one million refugees and IDPs have voluntarily returned, widespread insecurity, damaged housing, and limited access to services hinder sustainable return". (unhcr.org)

All our activities are designed to align with our SEEMS approach, offering Spiritual, Emotional, Educational, Material and Social support.

We work with local churches to identify and support vulnerable, marginalised and disadvantaged children and families in need. Our support is primarily delivered through a dedicated relationship with a coordinator, who keeps in touch, visits the family or child.

Core Programmes and supporting activities



Child and Family Sponsorship

Our sponsorship schemes form a core component of the long-term work we do with children and families to improve their material and mental health, bring them to a point where they are self-sufficient and over time to introduce them to the hope Jesus can bring.

Over the course of 2025, the Mission supported 2,782 families (within which there were 9,124 children) and 7,582 individual child sponsorships in the general community and in institutions. During 2025 there were 198 supporters in the UK providing direct sponsorship for children and another 316 supporting families.

This critical work ensures that families and children are supported in their immediate needs for essential items such as food and hygiene products. In addition, with the aid of our church partnerships and volunteers, our work provides long-term emotional and spiritual support and care in the form of After-School clubs for children, vocational training, and scholarships. Our self-sufficiency projects are tailored to the needs of each family, so that after a time of sponsorship they can be self-sufficient.

Self Sufficiency Projects

Over the course of 2025, the Mission offered 163 families support through Self-Sufficiency Projects (SSPs) that varied from the supply of agricultural tools and training, to helping someone

to establish their own business. One example of this is seen in the story of three brothers who sadly lost their mother. The oldest brother Ivan, now 24, had to step into the main carer role for his younger brothers (then aged 10 and 14).



Ivan at his business premises

The mission provided the brothers with emotional, spiritual and educational support through family sponsorship. Ivan was able to find work in a carwash and excelled.

The mission then gave Ivan supplies for his own car washing, cleaning, and polishing business which he now runs with his brothers.

Ventsislav, the MWB staff member who supports the brothers, says ***"This self-sufficiency project is extremely suitable for the Georgiev family, given Ivan's physical abilities and Georgi and Antonio's school commitments. The project not only provides them with financial stability but also gives them a sense of security and hope for the future".***

After School Clubs



Vlad and Alisa

At Mission Without Borders, we seek to invest as much as possible in the future of young people. Extreme poverty holds children back from achieving their potential. Our After School clubs were developed when our staff saw the enormous need for educational support amongst the families and children we work with. Working alongside children struggling at school and who are often neglected, our After School clubs have a huge impact. With the help of our supporters, we were able to help 812 children across our 6 field countries through our After School clubs in 2025. Children who attend are provided with nutritious food and a comfortable environment where they have space and encouragement do their homework, assisted by trained teachers. Both children and parents also have the opportunity to learn about the gospel through weekly Bible studies that run alongside our After School clubs.

In Ukraine, Ten-year-old Vlad, who loves going to the club, was in danger of dropping out of school altogether. His challenging home life and lack of support meant that he was disengaged from learning and not developing as he should.

Maria, the director of the centre that he attends, said, ***"We've known Vlad's family for several years, because as soon as the centre started up, his older sister came. Their parents struggle with alcohol abuse. They live in very poor conditions, in terrible conditions. All of the children fell behind in their development."***

Vlad said, ***"I've made friends here, Alisa, one of the leaders, is my best friend. She is kind and friendly. Here I was taught to write letters and read, and I was taught how to talk to other children. When I'm older I want to be a volunteer at the centre."***

Volunteer Maria says, ***"It is very motivating to see children really change, start to learn well, and change their attitude towards themselves and the world around them."***

Oleksandr Stetsyuk, Mission Without Borders regional coordinator, said, ***"We are impressed by the activities of such centres, where they respond to the diverse needs of children and adolescents. I'm happy to see that those whom we helped are now able to help themselves."***

Education – Scholarships

Mission Without Borders not only supports the education of young people through our After School clubs, but we also provide backpacks full of school equipment and provide critical support through our scholarship program. This scholarship program is designed to help young people to remain in education and to meet shortfalls in their educational needs, and the 505 scholarship students across our 6 field countries were provided help with transport costs and the cost of course fees for vocational or further education courses.

When Mission Without Borders first came across the Mulaku family in 2014, the couple were raising five children in very tough conditions and very much needed our support.

Over the years, the Mulaku children received all kinds of life-changing support from the Mission.

Jerida outside her university



"The children were given educational support – computer and English courses, and they were invited to summer camps, special outings, and various gatherings," said Kostandin, the Mission staff member who regularly visited the family.

When the family graduated from the sponsorship program, the Mulaku children were offered scholarships.

Now, thanks to our scholarship program, Jonela, 25, is studying law, Jerida, 23, is doing a Masters in English, and Misiana, 18, has just started her own studies in English. Their youngest sister, Vesa, 16, is studying English and German at high school. Bajram, the eldest, is continuing his vocational education in auto-electronics, and the youngest, eight-year-old Endri, is working hard at school, inspired by his siblings.

Summer Camps

At the end of the 2025 academic year, the Mission ran summer camps for 7,671 children, including children who have been displaced by the war in Ukraine. These form the culmination of a year's work with young people, and many look forward to them with enthusiasm. It is a time when, for a few days each year, they are able to escape from their daily lives, a time for them to meet new friends, and a unique time for many to share their concerns in their lives in a safe and loving environment.

Octavian is only nine years old – but already he carries a lot of responsibility for the smooth running of his household. He lives in a small village called Lapusna in Moldova, where many families live in deep poverty.

After being enrolled on the Mission's sponsorship programme, Octavian was invited to go along to one of our summer camps for the very first time, along with other children from Lapusna.

It was a dream come true for Octavian: to have a break from chores and from taking care of his brothers for an entire week – and the chance to simply play and be carefree.

The summer camp took place in a picturesque landscape surrounded by woods and a lake. The children slept in a cabin, with access to a clean toilet, something many do not have at home. They ate delicious meals and took part in fun outdoor activities, sports, healthy spiritual teaching, and most importantly, attention and care from the summer camp leaders. Octavian said, ***"Every morning, the group leader wakes us up and waits for us to go to breakfast together. I like it when we go up the hill to the chapel. My favourite thing so far was when we splashed around at the lake yesterday".***



Octavian and Gabriel

Octavian made a new friend named Gabriel and back home they will be able to see each other again at the same day centre.

Summer camp is a huge deal for children living in poverty. It gives them happy memories to look back on, and a wonderful break from the difficulties of everyday life at home.

Operation Christmas Love (OCL)

In the final months of 2025, the Mission ramped up its resources and efforts to deliver Operation Christmas Love (OCL). This is one of our biggest annual projects providing for immediate needs and is a way of communicating the love of Christ to as many people as we can during the harshest months of winter. It's a time when many families living in poverty are often excluded from the celebrations of Christmas and can feel at their lowest.

In 2025 we reached our target to deliver 32,000 OCL boxes across our six field countries. These contained essential food stuffs like rice, pasta, oil and canned meat, along with some biscuits and treats, and a booklet that gives Jesus's message of hope for the world.

"I didn't expect it to be so difficult for us to get on our feet," Esmerelda said. Esmerelda's husband, Kostadin is hard-working and determined, but jobs are few and far between and wages are low. As a result, the family live in poverty.

"Sometimes I feel like we've been forgotten, like the world has moved on and left us. But in those darkest moments, I always hoped for a miracle." Says Esmerelda.



Esmerelda, Ventislav and the children

Their miracle arrived when Mission Without Borders told Esmerelda and Kostadin they wanted to support their family. Ventsislav, staff member for the Mission, arrived at Esmerelda's house with Operation Christmas Love boxes, filled with food and treats to help the family in time for Christmas.

For people struggling in poverty in Eastern Europe life is really tough. Often food is expensive or scarce and these families are often unable to join in the Christmas celebrations. We want people to experience the love and generosity of Christ at Christmas by gifting families living in extreme hardship with an OCL parcel of food, essentials and treats. It serves as a powerful gesture of love and compassion enabling families to celebrate Christmas together and receive the good news of Jesus's birth.

Successful fundraising engagement and connection

We continue to be grateful for the generosity and kindness of our UK supporters who once again responded to support our work in 2025. Our program of appeals to individual supporters

performed strongly enabling us to fulfil our funding commitments. Grants from charitable trusts and donations from churches were received to support our programs, some donating for the very first time. This funding is much appreciated particularly in a year where the UK economy has continued to be challenging.

With the contributions from donors and funders, which also included corporate donations in kind, growth in total voluntary income remained strong, increasing on 2024 by 5% to £3,420,430. The need to maintain this momentum and nurture new income streams and regular funding streams to build brighter futures for children and families remains critical.

We believe in the power of prayer and MWB UK staff set aside time each week for shared time for devotions and prayer. A number of our own supporters join us three times a year for prayer at organised online events, as well as, through our bi-monthly prayer diary "Partnering in Prayer." Together, we have prayed for many areas of work in Eastern Europe including children and families caught up in the war in Ukraine, families struggling with health issues, children taking part in our Bible Correspondence courses as well as our those attending and enjoying our summer camps.

We continued to progress in our three strategic priorities:

Growing the number of MWB supporters to raise awareness, prayer support and funds for the Mission

2025 saw a continuing increase in the number of donors through appeals. Their contributions help to support our Summer Camps, Operation Christmas Love and Action Winter Rescue programmes. Our strategy of inserts, direct mail and digital marketing has resulted in the number of active donors significantly increasing in the last three years.

Developing new partnerships

Our relationships with UK churches and fellowships of all denominations are greatly valued by the team at Mission Without Borders, just as the close working connections we have with churches in Eastern Europe are critical to the development of our work. Since the invasion of Ukraine we have grown the number of churches supporting us in the UK grow and we remain deeply grateful for their support and plan to continue to develop relationships with them.

We have continued to invest in digital marketing activities, which shone a light on the range of work the Mission undertakes in Eastern Europe. The war in Ukraine rapidly accelerated this work with powerful videos and photographs capturing the initial flight of refugees west as well as the ongoing devastation of destroyed towns and cities and the work of the Mission in providing aid.

Fundraising with care and integrity

We are constantly humbled by the generosity and engagement of all our supporters and their interest and concern for the children and families, churches and communities we serve.

We aim to build on these already good relationships with our supporters, listening to how they wish to partner with us, and highlighting other ways they can be involved through their time, treasure and talent. We always seek to explain why we need donations and are sensitive to their preferences. When requested by supporters to opt out of communications from MWB, we seek to respond within 48 hours. We are also determined to respond to their kindness and inform them more about our ministry through inspiring conversations, either face to face or via telephone, letters, emails and visits.

Mission Without Borders are members of the Fundraising Regulator and we abide by the Fundraising Code of Practice, which includes rules to protect privacy and data as well as guidelines that cover many different areas of fundraising. In 2025, no complaints were received concerning our fundraising activity. Trustees engage with fundraising best practice and receive regular monthly and quarterly reports reviewing activity.

General Data Protection Legislation

A comprehensive compliance review of GDPR at MWB in the UK was undertaken by the UK Country Director and MWBI Compliance Director in June 2020. In 2022 a new privacy statement was developed, strengthening and clarifying data subjects' rights and their control over personal data. This statement was further updated at the end of 2022 to enable the charity to focus communications with supporters in the most relevant way and is reviewed annually. We continue to publicise our privacy statements both online and in all printed marketing material that goes out. We work hard to ensure that all staff are aware of and sensitive to data protection issues in their day-to-day work and are fully committed to GDPR compliance. Trustees also review this area in conjunction with their legal and other professional responsibilities.

Public benefit

The trustees have noted the Charity Commission guidance on the public benefit requirement under the Charities Act 2011 and are confident that the activities of the Mission comply with this requirement. The trustees have also resolved that in administering the charity they will continue to pay due regard to the Charity Commission guidance on public benefit.

Future plans and going concern assessment

Key activities MWB seek to achieve globally over the next five years include:

- Increasing the number of families and children supported across the six countries we operate in.
- Providing effective After School Clubs for children in all areas of our work.
- Responding to the ongoing crisis in the Ukraine and expanding our support in the country making preparations for programs to implement after the conflict ends.
- Growing our collaborations with churches.
- Developing, securing funds for and implementing a program for the elderly.
- Make the necessary investments into IT and digital systems to include developed data analysis, insights and reporting tools and increase internal efficiency and enable income growth.
- Explore opportunities to start programs in new countries in Eastern Europe.
- Support and invest in diversifying fundraising and communications programs.
- Provide more consistent and creative communications including a greater presence online through effective digital campaigns which will raise awareness and support.
- Prioritise staff development and well-being, developing and planning for future leaders.

In recognition of the above, the actions taken by the charity during 2025 and the response from its donor constituents, the trustees believe that the charity is a going concern on the basis set out below:

At 31 December 2025, the charity had a contingency fund of £80,000 (2024: £60,000) and unrestricted general reserves of £522,125 (2024: £470,880), supported by a cash balance of £601,056 (2024: £564,836) within a working capital balance of £602,125 (2024: £556,370).

Structure, governance and management

Status

Mission Without Borders ("the charity", "MWB") is a registered charity (number 270659) and is constituted as a company registered in England and limited by guarantee (registration number 01065601). The Memorandum and Articles of Association are the governing documents setting out the objects and powers of the charity.

Structure

MWB is an independent charity which is part of a global network coordinated by Mission Without Borders International (MWBI), a separate legal entity registered in the USA as a 501(c)(3) not-for-profit charitable organisation. MWBI provides strategic and management support and coordinates activities carried out with other Mission Without Borders charities, of which there are twelve fundraising offices operating across the world and six field offices delivering our work in Eastern Europe.

The 'umbrella' of MWBI seeks to enable efficient working and the exchange of valuable expertise.

Governance

The trustees are ultimately responsible for all matters of principle concerning the charity, and the UK National Country Director must seek approval of the Board in relation to any decisions where required by the terms of our internal control regulations. Under the terms of the governing documents, trustees are normally appointed at the AGM with one third retiring by rotation (who are then eligible for reappointment).

The trustees have adopted the Good Governance Code and continue to monitor procedures to ensure compliance with the code.

New trustees are usually selected from people who have an understanding of and commitment to the purpose of the Mission and a clear identity with the ethos of the Mission. Their experience and understanding is assessed against the needs of the charity to ascertain their ability to guide, implement and monitor the policies of a charity operating internationally. Existing trustees, staff, advisers and supporters are involved in the identification of suitable candidates. MWBI has recently agreed to a strategy to identify and invite to the board trustees who are independent of MWBI and its charitable entities. This is expected to strengthen the activities of MWB in the UK and will strengthen the impact of the board.

Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the individual trustee. Board members are not remunerated for their work as trustees.

Management

The day-to-day running of the charity is overseen by the UK National Country Director who is supported by a staff team. The National Country Director reports directly to the Board of Trustees and to the International CEO and receives support from the MWBI Executive Team on issues affecting the global operations of the charity. The Country Director is responsible for providing the Board with regular reports and KPIs that measure progress against agreed objectives and for preparing an annual budget and reviewing a rolling five-year strategic plan.

During the year, the trustees receive a monthly report providing an overview of performance against budget and an update on the charity's activities. The strategy is reviewed annually to ensure it is an active working document that accurately reflects the direction of the UK office.

Pay and remuneration

In setting pay and remuneration, the trustees seek to ensure that everyone is paid fairly. Salaries are reviewed by the Board annually, which includes consideration for changes in the cost of living and responsibilities. The pay of key management personnel is benchmarked against equivalent positions in the voluntary sector.

MWB would not aim to pay staff more than others in similar jobs in the sector, as it is our hope that people will choose to work for MWB because of what we do and their desire to be part of our ministry rather than for financial incentives. Details of remuneration awarded to key management personnel are included within note 6 of the financial statements.

Financial review

In summary, our total income increased to £3,420,430 in 2025 (2024 - £3,260,247), including donations in kind of £2,420,360 (2024 - £2,300,016). Income increased in 2025 with growth in appeals and donations in kind. Income was applied to fund total expenditure of £3,374,675 (2024 - £3,201,642) which resulted in a surplus for the year of £45,755 (2024 - £58,605). Of this, £3,132,597 (2024 - £2,918,254) was expended in furtherance of our charitable activities, with £242,078 (2024 - £283,388) used in raising funds.

Reserves policy

The charity sees its main responsibility as transferring the maximum possible amount of money raised in donations to the beneficiaries in the field in accordance with its objects.

It is essential for sufficient accounting reserves to be maintained in order to:

- Meet budgeted transfers and payments in the face of an unexpected fall in income;
- Have sufficient reserves on hand for a sudden unexpected increase in program needs;
- Meet exceptional expenses; and
- Meet any planned capital expenditure.

To that end, the trustees will regularly review and set a target reserve levels with a goal to increase reserve levels to the equivalent of three months expenditure. The designated reserve as at 31 December 2025 is currently set at £80,000 representing approximately one month's running costs. Excess reserves will be transferred to Mission Without Borders International for use in its programs.

General funds at 31 December 2025 are £522,125 (2024 - £470,880), of which free reserves were £522,125 (2024 - £470,880). Free reserves are the general funds held by the charity less the net book value of tangible fixed assets. The trustees consider this level of free reserves to be adequate but not excessive given the ongoing investment in fundraising for 2026 and the stage of development of the charity. Restricted funds at 31 December 2025 were £nil (2024 - £25,490).

Risk management

It is the charity's policy to have a risk management framework which:

- Seeks to identify, assess and manage the key risks;
- Supports Missions Without Borders International strategic plan;
- Assigns clear responsibilities for risk management; and
- Monitors and tracks progress on managing risk.

The charity maintains a risk register which is reviewed regularly by the National Country Director and the trustees. During the year under review, risks to which the charity could be exposed were identified and action planned to minimise such risks. The major risks identified during the year related to securing sustainable income.

MWB's strategic approach takes into account these risks and includes plans for ensuring that diverse income streams are developed and there is an appropriate balance between donor acquisition, retention and attrition.

There are also governance and control risks to which the charity is exposed, and it is important to ensure that these are mitigated by a robust approach to maintaining a high level of skill and engagement on the trustee board. The addition of specialist advisors to the trustees reinforces our ability to manage governance and control risks.

The primary operational risk for the charity concerns the recruitment and retention of the paid staff team. A clear, fair and consistent policy is in place for the recruitment of staff so that their expertise can be measured and assessed accurately against their peers. All prospective staff are subject to interview and competency testing; once appointed they must complete a six-month probationary period. Staff are appraised annually.

Other lower risks to the charity relate to external and infrastructure issues. Control processes are in place to manage and monitor these risks.

Statement of trustees' responsibilities

The trustees (who are also directors of Mission Without Borders for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining 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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Signed and authorised for issue by order of the Board.

Trustee S Farquhar

Date:

Independent auditor's report to the members of Mission Without Borders

Opinion

We have audited the financial statements of Mission Without Borders (the 'charitable company') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimate for the provision for gifts in kind were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shachi Blakemore (Senior Statutory Auditor)
for and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date:

Statement of financial activities (including income and expenditure account)
Year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**Total funds 2025 £**	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Income from:							
Donations and legacies	1	3,067,094	352,672	**3,419,766**	*2,989,234*	*270,240*	*3,259,474*
Investment income		664	—	**664**	*773*	—	*773*
Total income		3,067,758	352,672	**3,420,430**	*2,990,007*	*270,240*	*3,260,247*
Expenditure on:							
Raising funds	2	242,078	—	**242,078**	*283,388*	—	*283,388*
Charitable activities							
. Field programmes	3	2,709,742	378,162	**3,087,904**	*2,631,322*	*245,156*	*2,876,478*
. Education and information	3	44,693	—	**44,693**	*41,776*	—	*41,776*
Total expenditure		2,996,513	378,162	**3,374,675**	*2,956,486*	*245,156*	*3,201,642*
Net income (expenditure) and net movement in funds	4	71,245	(25,490)	**45,755**	*33,521*	*25,084*	*58,605*
Total funds at 1 January		**530,880**	**25,490**	**556,370**	*497,359*	*406*	*497,765*
Total funds at 31 December		602,125	—	**602,125**	*530,880*	*25,490*	*556,370*

All recognised gains and losses are included in the above statement of financial activities.

The net movement in funds for the year arise from the charity's continuing operations during the above two years.

Balance sheet 31 December 2025

	Notes	2025 £	*2024 £*
Fixed assets			
Tangible assets	7	**—**	—
Current assets			
Debtors	8	**38,107**	52,096
Cash at bank and in hand		**601,056**	564,836
		639,163	616,932
Creditors: Amounts falling due within one year	9	**(37,038)**	(60,562)
Net current assets		**602,125**	556,370
Total net assets		**602,125**	556,370
The funds of the charity:			
Unrestricted funds			
. General funds		**522,125**	470,880
. Designated funds	12	**80,000**	60,000
Restricted funds	13	**-**	25,490
Total funds	15	**602,125**	556,370

Approved by the trustees and signed on their behalf by:

S Farquhar

Trustee S Farquhar

Approved on: 4 June 2026

Mission Without Borders
Company Registration Number: 01065601 (England and Wales)

Statement of cash flows Year to 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	**35,556**	*38,949*
Investment income		**664**	*773*
Net cash provided by investing activities		**664**	*773*
Change in cash and cash equivalents in the year		**36,220**	*39,722*
Cash and cash equivalents at 1 January	C	**564,836**	*525,114*
Cash and cash equivalents at 31 December	B	**601,056**	*564,836*

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2025 £	2024 £
Net movement in funds (as per the statement of financial activities)	**45,755**	*58,605*
Adjustments for:		
Depreciation charge (note 7)	**—**	*430*
Interest income	**(664)**	*(773)*
Decrease/(increase) in debtors (note 8)	**13,989**	*(32,939)*
(Decrease)/increase in creditors (note 9)	**(23,524)**	*13,626*
Net cash provided by operating activities	**35,556**	*38,949*

B Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	**601,056**	*564,836*

C Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	564,836	36,220	**601,056**
Total	564,836	36,220	**601,056**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation
These financial statements have been prepared for the year to 31 December 2025 and are presented in sterling and are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Critical accounting estimates and areas of judgement
Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- valuation of donations in kind received during the year;
- allocation of support costs across charitable activities; and
- valuation of legacies, if any, to be recognised in accordance with FRS 102.

Assessment of going concern
The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. This assessment covers a period of at least twelve months from the date of approval of these financial statements.

In forming their conclusion, the trustees have considered the charity's financial position, including the level of free reserves at the year end, the availability of liquid funds, and the charity's cash flow forecasts for the period under review. They have considered any known or potential risks and uncertainties that could impact the charity's ability to continue its activities.

Based on this review, the trustees are satisfied that the charity has adequate resources to meet its obligations as they fall due and to continue operating for the foreseeable future. The most significant areas of judgement that affect items in the financial statements are detailed above.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises donations, corporate donations in kind, legacies and interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Where donors have specifically stated which appeal their donations are to be used for, this has been treated as restricted income. Where donations have been made that can be used at the discretion of the charity, then this has been treated as unrestricted income.

Corporate donations in kind are recognised as income in the year in which they are donated and distributed at the best estimate of their value to the charity as derived from the donor. Where the donor does not provide any valuation, management seeks to obtain a suitable market valuation from one or more alternative sources. These gifts are recorded as unrestricted income when received and when disbursed, as the goods are distributed where needed at the discretion of the charity.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the

applicable expenditure headings. The classification between activities is as follows:

- Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of premises costs.

- Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs
Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned between expenditure categories based on the time spent on each activity.

Payments to Mission Without Borders International
Mission Without Borders is the UK fundraising affiliate of MWBI which co-ordinates worldwide fundraising and its programmes in Eastern Europe. Affiliates, including this charity, incur fundraising expenses to acquire donations. MWBI then consolidates the donations received before allocating fundraising and administration expenses as a percentage of donated revenue. Mission Without Borders makes cash and gift in kind donations to MWBI, which are pooled and used by MWBI to transfer on a monthly basis to fund its programmes. These are treated as field programme costs.

Fixed assets
Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful economic lives of the assets concerned as follows:

Furniture, fittings and office equipment	- Between 3 and 5 years

Debtors
Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Operating leases
Costs in respect of operating leases are charged on a straight-line basis over the lease term. Rentals paid under operating leases are charged to the statement of financial activities as incurred.

Contributions to pension funds
The charity operates a defined contribution pension scheme. The pension costs charged to the statement of financial activities represent the amount of the contributions payable to the scheme in respect of the accounting period. The charity bears no residual risk in respect of these schemes.

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of payment.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Corporation tax
The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds specifically earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	**Total 2025 £**	*Total 2024 £*
Donations receivable	611,295	352,672	**963,967**	933,408
Corporate donations (donations in kind)	2,420,360	—	**2,420,360**	2,300,016
Legacies	35,439	—	**35,439**	26,050
2025 Total funds	3,067,094	352,672	**3,419,766**	3,259,474

	Unrestricted funds £	*Restricted funds £*	*Total 2024 £*	*Total 2023 £*
Donations receivable	*663,168*	*270,240*	*933,408*	*892,326*
Corporate donations (donations in kind)	*2,300,016*	*—*	*2,300,016*	*1,972,560*
Legacies	*26,050*	*—*	*26,050*	*21,200*
2024 Total funds	*2,989,234*	*270,240*	*3,259,474*	*2,886,086*

2 Expenditure on raising funds

	Unrestricted funds	
	2025 £	*2024 £*
Staff costs	**119,551**	*131,585*
Direct fundraising costs	**98,265**	*131,284*
Premises and office costs	**24,262**	*20,519*
	242,078	*283,388*

3 Expenditure on charitable activities

	Field programme				
	Family care £	Child care £	Child & family sponsorship £	Education and information £	**Total 2025 £**
Direct costs					
Cash donations for fieldwork	205,171	202,623	136,725	—	**544,519**
Donations in kind transfer for fieldwork	1,332,350	1,090,105	—	—	**2,422,455**
Staff costs	—	—	—	41,089	**41,089**
Other direct costs	—	—	—	3,604	**3,604**
	1,537,521	1,292,728	136,725	44,693	**3,011,667**
Support costs					
Staff costs	16,124	16,124	13,821	—	**46,069**
Office costs	16,649	16,649	14,272	—	**47,570**
Premises costs	2,149	2,149	1,842	—	**6,140**
	34,922	34,922	29,935	—	**99,779**
Governance costs					
Staff costs	849	849	727	—	**2,425**
Office costs	876	876	751	—	**2,503**
Premises costs	113	113	97	—	**323**
Audit fees	5,439	5,439	4,662	—	**15,540**
Legal and accountancy	126	126	108	—	**360**
	7,403	7,403	6,345	—	**21,151**
	1,579,846	1,335,053	173,005	44,693	**3,132,597**

3 Expenditure on charitable activities (continued)

	Field programme				
	Family care £	Child care £	Child & family sponsorship £	Education and information £	Total 2024 £
Direct costs					
Cash donations for fieldwork	*202,855*	*142,204*	*129,626*	—	*474,685*
Donations in kind transfer for fieldwork	*1,265,603*	*1,035,493*	—	—	*2,301,096*
Staff costs	—	—	—	*37,584*	*37,584*
Other direct costs	*23*	*19*	—	*4,192*	*4,234*
	1,468,481	*1,177,716*	*129,626*	*41,776*	*2,817,599*
Support costs					
Staff costs	*18,216*	*18,216*	*15,613*	—	*52,045*
Office costs	*8,477*	*8,477*	*7,267*	—	*24,221*
Premises costs	*1,795*	*1,795*	*1,539*	—	*5,129*
	28,488	*28,488*	*24,419*	—	*81,395*
Governance costs					
Staff costs	*959*	*959*	*822*	—	*2,740*
Office costs	*446*	*446*	*382*	—	*1,274*
Premises costs	*94*	*94*	*81*	—	*269*
Audit fees	*5,124*	*5,124*	*4,392*	—	*14,640*
Legal and accountancy	*118*	*118*	*101*	—	*337*
	6,741	*6,741*	*5,778*	—	*19,260*
	1,503,710	*1,212,945*	*159,823*	*41,776*	*2,918,254*

4 Net income

This is stated after:

	2025 £	*2024 £*
Staff costs (note 6)	**209,134**	*223,954*
Auditor's remuneration		
. Audit Fees	**15,540**	*14,640*
Depreciation	**—**	*430*
Operating lease rentals	**16,120**	*16,120*

5 Trustees' emoluments and expenses

The trustees did not receive any emoluments from the charity for their work as trustees during the current or prior period. No trustees were reimbursed for travel and subsistence expenses in their role as trustees during the year (2024 - £nil).

6 Staff costs

The average monthly number of persons employed during the year by the charity, excluding trustees, was:

	2025 No.	*2024 No.*
Field programme	**1**	*1*
Fundraising	**3**	*4*
Administration	**1**	*1*
	5	*6*

6 Staff costs (continued)

The employment costs were as follows:

	2025 £	*2024 £*
Wages and salaries	**179,667**	*198,583*
Social security costs	**18,576**	*20,082*
Pension costs	**10,891**	*5,289*
	209,134	*223,954*

There were no employees earning £60,000 p.a. or more (2024: nil).

The key personnel of the charity comprise the Country Senior Management and the trustees. The total remuneration (including taxable benefits, employers pension and employers' national insurance contributions) of the key management personnel was £90,055 during the year (2024 - £93,201).

7 Tangible fixed assets

	Furniture, fittings and office equipment £
Cost	
At 1 January 2025	**12,043**
Disposals	**(1,156)**
At 31 December 2025	**10,887**
Depreciation	
At 1 January 2025	**12,043**
Charge for the year	—
Disposals	**(1,156)**
At 31 December 2025	**10,887**
Net book value	
At 31 December 2025	—
At 31 December 2024	—

8 Debtors

	2025 £	*2024 £*
Gift Aid recoverable	**27,329**	*28,929*
Other debtors	**8,912**	*15,559*
Prepayments and accrued income	**1,866**	*7,608*
	38,107	*52,096*

9 Creditors: amounts falling due within one year

	2025 £	*2024 £*
Other creditors	**16,214**	*27,886*
Taxation and social security creditor	**4,493**	*7,242*
Pension contributions	**—**	*8,028*
Accruals	**16,331**	*17,406*
	37,038	*60,562*

10 Liability of members

The company is a registered charity and is limited by guarantee with no share capital. The liability of each member in the event of winding-up is limited to £1.

11 Related party transactions

All goods received for field programmes in 2025, and with a value of £2,420,360 (2024 - £2,300,016), have been transferred to Mission Without Borders International (MWBI), of which the company is the UK affiliate. Mission Without Borders incurred expenses on behalf of MWBI of £2,095 (2024 - £1,080) in relation to the acquisition and transfer of these goods and other general expenses. As at 31 December 2025, MWBI owed Mission Without Borders £8,912 (2024 - £15,559) in respect of reimbursable shared costs.

MWBI is a United States 501(c)(3) non-profit religious organisation which distributed funds raised by affiliated organisations (which include Mission Without Borders), and co-ordinates the funding of and activities in programmes in Eastern Europe.

Cash transfers from Mission Without Borders to MWBI in the year amounted to £544,519 (2024 - £474,685).

Two trustees of the charity held remunerated positions in MWBI (Stephen Young - International Chief Executive Officer, MWBI and Sarah Farquhar – International Chief Operating Officer, MWBI). The charity has actively sought out their representation on the board of trustees for their expertise and understanding of the Mission. Stephen Young retired as International Chief Executive Officer, MWBI on 31 December 2025 and resigned as a trustee on 10 February 2026.

The trustees and key management personnel of the charity donated a combined total of £4,665 before Gift Aid to the charity in the year (2024 - £2,158).

12 Designated funds

	At 1 January 2025 £	New designations £	Utilised/ released £	**At 31 December 2025 £**
Contingency fund	60,000	20,000	—	**80,000**

	At 1 January 2024 £	*New designations £*	*Utilised/ released £*	*At 31 December 2024 £*
Contingency fund	*60,000*	*—*	*—*	*60,000*

The designated reserve as at 31 December 2025 is currently set at £80,000 representing approximately one month's running costs.

13 Restricted funds

	At 1 January 2025 £	Income £	Expenditure £	**At 31 December 2025 £**
Child Care	750	127,012	(127,762)	—
Family Care	24,740	88,935	(113,675)	—
Child & Family Sponsorship	—	136,725	(136,725)	—
	25,490	352,672	(378,162)	—

	At 1 January 2024 £	*Income £*	*Expenditure £*	*At 31 December 2024 £*
Child Care	*406*	*39,261*	*(38,917)*	*750*
Family Care	*—*	*101,353*	*(76,613)*	*24,740*
Child & Family Sponsorship	*—*	*129,626*	*(129,626)*	*—*
	406	*270,240*	*(245,156)*	*25,490*

Restricted funds arise when the donor stipulates how their donation must be spent. These stipulations are taken into account and recognised in the following funds:

Child Care - Helping children in need. The purpose of the Child Care programme is to meet the personal developmental needs of orphaned and abandoned children living in institutions, as well as children from poor families living in communities in Eastern Europe, by responding to their individual needs.

Family Care - Helping families in need. The purpose of the Family Care programme is to meet basic needs of poor and disadvantaged families that reside in selected communities in Eastern Europe.

Child & Family Sponsorship - Helping children in institutions through individual sponsorships & families in need through sponsorship of an entire family. The purpose of the child sponsorship programme is to meet the basic needs of orphaned and abandoned children residing in Children's homes in Eastern Europe. The purpose of the family sponsorship programme is to take families on a journey from poverty to self-sufficiency.

14 Operating leases

As at 31 December, the charity had total commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2025	*2024*
	£	*£*
Expiring:		
. Within one year	**16,120**	*16,120*

15 Analysis of net assets between funds

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	**Total funds**
At 31 December 2025	£	£	£	**£**
Current assets	559,163	80,000	—	**639,163**
Current liabilities	(37,038)	—	—	**(37,038)**
	522,125	80,000	—	**602,125**

	Unrestricted funds			
	General funds	*Designated funds*	*Restricted funds*	*Total funds*
At 31 December 2024	*£*	*£*	*£*	*£*
Current assets	*531,442*	*60,000*	*25,490*	*616,932*
Current liabilities	*(60,562)*	—	—	*(60,562)*
	470,880	*60,000*	*25,490*	*556,370*

16 Post balance sheet events

To the best of our knowledge, there are no post balance sheet events that require disclosure or amendment. The trustees continue to monitor the situation in Ukraine and at the date of signing this report are confident that its programmes will continue. With a level of peace negotiations underway leading to the possibility that west Ukraine will be safe, stable and accessible, MWB is actively moving to a posture of preparedness planning in both field and fundraising strategic and operational planning.