OPERATION MOBILISATION

England & Wales · Charity number 1008196

Details

Other names	DALIT EDUCATION, FREE A DALIT CHILD, LIFEHOPE, OM, OM UK, OM UNITED KINGDOM
Status	Registered
Legal form	Charitable company
Company number	02564320
Registered	1992-02-12
Register	View on the Charity Commission register

Contact

Address	O M United Kingdom The Quinta Weston Rhyn Oswestry SY10 7LT
Phone	01691773388
Email	info.uk@om.org
Website	http://www.uk.om.org/

Activities

Objects: A) THE ADVANCEMENT OF EDUCATION (PARTICULARLY FOR THE IMPROVEMENT OF LITERACY AND VOCATIONAL SKILLS)FOR THE BENEFIT OF ALL PEOPLE;B) THE DIRECT RELIEF OF SICKNESS OR POVERTY BY ASSISTING ANY SICK OR NECESSITOUS PERSONS;C) THE ADVANCEMENT OF HEALTH; ANDD) THE ADVANCEMENT OF THE CHRISTIAN RELIGION.

Activities: Advancement of Christian faith by equipping people for service in the UK and around the world.Support for UK personnel working with overseas partners to advance the Christian faith, relief work, education and advancement of health.Fundraising to provide grants to other overseas partners to promote the advancement of the Christian faith, relief work, education and advancement of health.

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Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** WORLDWIDE
- Afghanistan
- Albania
- Algeria
- Angola
- Argentina
- Australia
- Austria
- Bahrain
- Bangladesh
- Barbados
- Belgium
- Bosnia And Herzegovina
- Brazil
- Canada
- Chad
- Chile
- China
- Costa Rica
- Czech Republic
- Ecuador
- Egypt
- Finland
- France
- Germany
- Ghana
- Greece
- Hong Kong
- Hungary
- India
- Indonesia
- Iran
- Ireland
- Israel

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- Italy
- Japan
- Kosovo
- Laos
- Lebanon
- Madagascar
- Malawi
- Malaysia
- Mexico
- Moldova
- Morocco
- Mozambique
- Namibia
- Nepal
- Netherlands
- New Zealand
- Northern Ireland
- Norway
- Pakistan
- Panama
- Philippines
- Poland
- Portugal
- Romania
- Russia
- Scotland
- Singapore
- South Africa
- Spain
- Sudan
- Sweden
- Switzerland
- Taiwan
- Tajikistan
- Tanzania

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- Thailand
- Trinidad And Tobago
- Tunisia
- Turkey
- Ukraine
- United States
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£8,272,961	£8,735,858	£4,680,745	134
2023-12-31	£10,280,017	£10,342,532	£5,140,982	145
2022-12-31	£11,539,190	£11,253,314	£5,200,564	121
2021-12-31	£10,033,054	£10,481,927	£4,921,874	132
2020-12-31	£10,004,757	£9,293,455	£5,370,354	137

Trustees

Name	Role	Appointed
Amos Akintayo Fatokun		2020-06-03
Chittoor Isaac George		2024-06-05
Dr KATHRYN GWYNETH MYERS		2026-01-01
Michael Wildsmith		2021-02-10
Rev Nigel Tween		2023-12-08
Yee Kong Loo		2024-03-08

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OPERATION MOBILISATION

England & Wales - Charity number 1008196

Accounts

Registered number: 02564320
Charity number: 1008196

OPERATION MOBILISATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



WR Partners
Protecting your future.

OPERATION MOBILISATION
(A Company Limited by Guarantee)

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OPERATION MOBILISATION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Amos Fatokun Chittoor George (appointed 5 June 2024) Yee Kong Loo (appointed 8 March 2024) Geffrey Meyer, Deputy Chairperson Kathryn Myers (resigned 8 March 2025) David Ost, Chairperson Nigel Tween Michael Wildsmith
Company registered number	02564320
Charity registered number	1008196
Registered office	The Quinta Weston Rhyn Shropshire SY10 7LT
Company secretary	Michael Young
Chief executive officer	Matthew Skirton (resigned August 2025) Andrew Barry - interim CEO (appointed August 2025)
Independent auditors	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
Bankers	National Westminster Bank PLC Suite 5 Prospect House Belle Vue Road Shrewsbury SY3 7NR
Solicitors	Wrigleys 19, Cookridge Street Leeds LS2 3AG

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Director of Strategic Partnerships	Chris Lawley
Director of People in Mission	Andrew Berry
Director of Operations	Jaco Swart
Director of Community	Sandie Davies
Director of Mobilising Ministries	Arnold Mabiala
Director of Mobilisation	Zane Nel (appointed September 2024)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Background

Operation Mobilisation (OM) in the UK is part of an international Christian mission movement also known internationally as Operation Mobilisation. This report is concerned with the operation of the UK charitable company which works in partnership with other OM entities around the world. For the sake of clarity, future references to the wider OM organisation is termed "OM Worldwide" whilst the UK charitable company is simply termed "Operation Mobilisation" or "OM UK".

OM Worldwide was established in 1957 and now works in over 140 countries and on board the OM Ships, Logos Hope and Doulos Hope. Overall, there are over 4,500 workers from 128 nationalities, 51.2% of whom are serving outside their passport country. There are over 200 workers from the UK serving abroad and 140 serving within the UK.

OM UK works in the UK involving ongoing partnerships with churches, agencies, and individuals. OM UK wants to see Christians partnering with OM through the following three objectives: Inspire, Equip, Connect.

The vision of OM UK, in collaboration with other OM teams, Fields and Areas, is focused on seeing vibrant communities of Jesus followers (VCJF) established in the least reached areas across the world.

Objectives and activities

a. Policies and objectives

Operation Mobilisation's charitable objectives, as set out in the Memorandum of Association, are to do the following in any part of the world:

- The advancement of education (particularly for the improvement of literacy and vocational skills) for the benefit of all people
- The direct relief of sickness and poverty by assisting sick or necessitous persons
- The advancement of health
- The advancement of the Christian religion

The principal activities carried out by OM are:

- The advancement of the Christian faith within the UK by equipping people for service in the UK and around the world; "education and the advancement of the Christian faith";
- Support for personnel from the UK working with overseas partners, and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health; "support for overseas partners";
- Fundraising to provide grants to promote the advancement of the Christian faith, relief work, education, and the advancement of health; "direct payments"; and
- Compliance with legislative requirements associated with carrying out those Charitable purposes for the public benefit.

Objectives and activities (continued)

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

OM Worldwide which includes OM UK, is committed to the five outcomes that are being pursued as part of the strategic objectives. These are:

- **Mobilising boldly**
We encourage and equip Jesus followers to live and work in communities where the gospel is not known, establishing credible, authentic relationships in Jesus' name.
- **Engaging deeply**
We demonstrate God's love for the whole person—mind, body and spirit—through education, medical care, vocational training, anti-trafficking initiatives, disaster relief and more.
- **Sowing widely**
We take every opportunity to provide a clear gospel presentation, using the right channels to touch the right hearts at the right time.
- **Discipling radically**
We walk alongside people who have shown an interest in God's word, studying the Bible, developing local leaders, encouraging sustainability and promoting multiplication.
- **Giving generously**
We celebrate partners who make our mission possible! God works through generous financial gifts, enabling Jesus followers to take the gospel to the nations, seeing lives and communities transformed through God's love

Within the UK, Operation Mobilisation seeks to work alongside the church to minister to diaspora communities. We work alongside the church to advance the Christian faith among the least reached communities living in the UK. The three words that best encapsulate our strategic goals are:

- To inspire
- To equip
- To connect

Our long-term strategy is to develop ongoing relationships with churches, agencies and individuals which:

- encourage and support them in their Christian faith;
- assist in their education concerning various worldwide situations, focusing on methods of supporting the poorest, most vulnerable and exploited in society;
- deliver well-prepared opportunities for volunteers to take part in projects which transform lives and communities; and
- assist in raising funds to support the charitable work of OM Worldwide.

c. Social investment and public benefit policies

The Board of Trustees is committed to ensuring that all the activities that are undertaken are aligned with the defined objects stated in the founding documents of Operation Mobilisation. The Trustees have taken note of the Charity Commission's guidelines on both the social investment and public benefit requirements. This report details what has been undertaken over the course of the year to meet these requirements.

Strategic report

Achievements and performance

a. Main achievements of the Charity

Mobilising Ministries

Over the past year we saw growth in the number of participants in our short-term programs.

We facilitated 231 people to go on 61 short term mission opportunities. The top three destinations were Moldova (23 people), Poland (45 people) and UK (33 people). We also received 114 people from abroad who took part in short term opportunities in the UK.

We held our third TeenStreet UK summer event. This was the first TeenStreet UK event which was run in partnership with Capernwray Hall. 83 teens attended from 17 different churches across the UK.

Other short-term programs such as the REACH program (discipleship) and Race Across Europe (mission adventure) continue to see growth.

Long Term workers (Abroad)
There are 200 adults working in 53 countries who identify OM in the UK as their sending office and we saw 13 people join our worldwide work (including in the UK) in 2024. We are the secondary sending/supporting office for a further 22 adults who have family and supporting churches in the UK. Seven short term project placements were also arranged on board the Ships. A substantial part of the work carried out by the Personnel Team entails dealing with enquires, applications, orientation, on field and re entry care.

Disciple Making Ministries in the UK.

In line with OM's mission statement, we seek to see vibrant communities of Jesus followers amongst the least reached in the UK.

We have worked alongside Turkish churches in north London, multicultural churches in Wolverhampton and south Asian bible study groups in east London. We continue to collaborate with refugee drop-in centres (friendship centres) in east Birmingham and northwest London. We have also been involved in other evangelism and disciple making ministries amongst refugees in both the London and West Midlands area.

We were engaged with local churches in training them how to understand the gospel for different cultures, particularly amongst Chinese churches in the UK.

Strategic report (continued)

Achievements and performance (continued)

Partner Ministries

This year marked a significant milestone for Operation Mobilisation (OM) as we transitioned from our former partner database system to Beacon, a modern CRM platform. This innovative tool empowers us to engage with our partners more effectively, allowing for more personal and meaningful connections.

Over the course of the year, we received more than 50,000 individual gifts, driven by appeals, Global Magazines, and online giving. We also welcomed over 1,000 new partners. Global Magazine and Heartbeat prayer guides were distributed tri-annually.

Presentations were held in churches and Christian Unions across the UK, resulting in a large number of enquiry cards.

The 3 Billion reasons tour helped OM UK to connect with many new partners and to strengthen relationship with hosting churches and other mission organisations. We also partnered with The SEND, a youth mobilisation initiative.

We held monthly prayer meetings, in locations across the UK (which was also attended online), with the focus on global missions.

Throughout the year we were able to provide much needed finances for numerous relief operations in areas struck by natural disasters as well as war-torn regions of the world. We provided the needed administrative support for missionaries serving within the UK and abroad.

Staff community

As an organisation, OM endeavours to support OM workers in the UK through encouragement, pastoral support, fellowship and learning & development.

Whether in smaller groups, or as a whole team, regular devotional sessions and prayer times enabled team members to support one another and to pray for people and ministries around the world.

Strategic report (continued)

Achievements and performance (continued)

b. Fundraising activities and income generation

OM UK raises funds through mailings, appeals, individual support raising and by approaching trusts. We hold consent or have legitimate interest to contact the parties that receive our mailings and aim to comply fully with GDPR requirements. As part of our compliance with GDPR we ensure that people only receive the information they want.

If a partner requests their data to be deleted, or if a partner is suspected of being vulnerable, OM ensures that partner does not receive solicitations for funds. They would then only receive information and updates about areas or projects they have requested.

Our missionaries approach their own friends, families and churches to raise financial support. We also apply to trusts to support specific projects. All people serving with OM for more than a month receive training on how to raise funds for their mission work as part of the joining and orientation process. They are encouraged to have an online fundraising page, the content for which is checked and monitored by our fundraising and marketing teams. Once they are serving with us, they are requested to send copies of their newsletters and updates to our personnel department who can monitor any information about their fundraising requests.

Fundraising for the work of OM in other countries is carried out through OM UK and we send out newsletters to donors in the UK who support our work overseas. We therefore monitor communications for both the solicitation of funds and reporting back on the use of funds.

During the year, we did not use external professional fundraisers. We aim to comply with the Fundraising Regulator's Code of Fundraising Practice. During 2024, we received no complaints regarding our fundraising practices.

OM UK sends a maximum of six mailings to any individual per year unless they have elected to subscribe to specific mailings. As part of our data retention policy, we regularly review the data held and remove those parties who no longer meet the criteria for holding their details.

c. Investment policy and performance

The Trustees have powers to invest surplus funds in investments, securities and property as they think fit, subject to the provisions of any relevant legislation. This policy is reviewed periodically by the Board using professional advice where appropriate.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserve policy states that a Free Reserve equivalent of between three- and six-months operating expenditure be kept. The average monthly operating expenditure in 2025 is just above three hundred thousand pounds. This is required to allow for the uncertain timing of income together with the size and complexity of the organisation. At the end of 2024, OM UK was just below the desired reserves level and will aim to replenish these as soon as possible.

Total Funds	£4,680,745
Restricted Funds	**£759,145**
Unrestricted Funds	
Designated	£2,665,545
Undesignated Reserves	£1,256,055
	£3,921,600
Free Reserves	
Undesignated Reserves	£1,256,055
minus Unrestricted investments	£472,935
minus Unrestricted/undesignated Fixed Assets	£179,201
	£603,919

c. Principal risks and uncertainties

Management has a Risk Management Strategy that is regularly reviewed. Some of the potential risks that are assessed include the following:

- Possible critical incidents
- Possible critical system or equipment failures
- Potential negative changes in operating income and expenditure
- Failure to comply with legislative as well as operational requirements
- Ongoing global instability
- Possible lack of resource requirements including key staff

d. Principal funding

Our principal source of funding is gifts and donations from individuals, churches and organisations. (96%)

Structure, governance and management

a. Constitution

Operation Mobilisation is registered as a charitable company limited by guarantee and is governed by it's Memorandum and Articles of Association.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

c. Organisational structure and decision-making policies

The Board of Trustees is responsible for ultimate strategic decisions, having regard to International Policy under the Joint Ministries Agreement (JMA) (see page 10) and advice from senior management. As charity Trustees, they receive no remuneration for their services. All the Members of the Board are non-executive.

The Board normally meets four times a year and is assisted by a Finance and General Purposes Committee consisting of two Board members (one of whom is Chairman of the Committee), the Chief Executive Officer (also known as the UK Director) and members of the UK Executive comprising key management personnel.

The Trustees approve the strategic goals set for each year. These goals are reviewed and assessed regularly by the UK Executive and Trustees as part of the process of setting goals for the next and subsequent years. Day to day operational decisions are taken by the UK Executive headed by the CEO, Matthew Skirton.

Operation Mobilisation operates annual planning and budgeting systems. The annual strategy statement is approved along with the consequential budget by the Board of Trustees. Performance against the strategic goals is reviewed by the Board, including any proposed changes to the strategic goals and any major capital investments. There is a financial reporting system which compares results to the goals, with quarterly reports to the Board.

d. Policies adopted for the induction and training of Trustees

Potential new Trustees are invited to attend several meetings before any decision is taken on their appointment and are provided with suitable material to give them background to the organisation. This includes the Memorandum and Articles of Association. Trustees are also notified of developments in the charity sector by the Finance and General Purposes Committee.

e. Pay policy for key management personnel

The Trustees consider the Board of Trustees, and the Executive Leadership team (as detailed on page 1) comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charitable company on a day-to-day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 12 and 27 to the accounts.

The pay of the senior staff is reviewed annually by the Board. OM UK strives towards benchmarking pay against other similar mission organisations.

Structure, governance and management (continued)

f. Related party relationships

The charitable company shares the core values of an international partnership operating in over 110 countries worldwide, also known as "Operation Mobilisation". It is a signatory to a "Joint Ministries Agreement" (JMA) which sets out the ways in which the various constituent parts shall work together. In this report, this "international partnership" is called "Operation Mobilisation Worldwide" (or "OM Worldwide") and the charitable company is called "Operation Mobilisation" or "OM UK".

The charitable company is a member of the Evangelical Alliance and Global Connections.

g. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

h. Trustees' indemnities

Trustee members are covered under OM UK's general insurance policy.

Looking ahead to the future

Consolidating and strengthening the many existing and recently launched programmes and initiatives across OM UK will be the key focus for 2025. The groundwork has been done on many of these programmes and 2025 will be a year of building on that and of gaining momentum.

We forecast a steady and continuous growth across our short-term activities (REACH, Race Across Europe, Teen Street, Short Term Outreaches).

With the new management system (CRM and finance software) implemented, we want to engage better and more meaningfully with our partners. We plan to continue our tri-annual distribution of Global magazine and Heartbeat prayer guide to ensure our partners remain connected and well informed of our work. We also plan for an increase in the number of church and Christian Union engagements through the year.

After a challenging financial year in 2024, we aim to grow our income in 2025 to ensure we can stay in step with the 2025 budget. The focus will be on growing unrestricted income through numerous campaigns, strategic meetings and presentations.

We will launch a new training course to equip people to reach the least reached in the UK and further afield. This, together with a strategic review of our field workers within the UK, will enable us to be better aligned with our overall vision of seeing vibrant communities of Jesus followers amongst the least reached.

With ageing infrastructure, a review of our property portfolio and car fleet will be undertaken to ensure we operate efficiently.

Initial dialogues with OM Ships are underway and in 2025 we will start to plan for a possible OM Ship visit to the UK in 2026.

As in previous years, our ultimate aim is to see more people engaging in long term missions, whether this is through serving with OM in the UK or abroad.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

David Ost
(Chair of Trustees)

Date: 9 September 2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION

Opinion

We have audited the financial statements of Operation Mobilisation (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 2024 and of its incoming resources and application of resources, including 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 including the Strategic Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION (CONTINUED)

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.

Auditors' 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 Auditors' 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:

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax Compliance Regulations, employment law, Health andSafety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the Charitable Company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes toidentify any recorded instances of irregularity or non compliance that might have a material impact on thestatements.

We assessed the susceptibility of the Charitable Company's financial statements to material misstatements, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

WR Partners

Andrew Malpass BA FCA (Senior Statutory Auditor)
for and on behalf of
WR Partners
Chartered Accountants
Statutory Auditors
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Date: 11th September 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	4	**4,514,101**	**2,994,408**	**7,508,509**	*9,463,474*
Charitable activities	5	**143,023**	**535,992**	**679,015**	*764,196*
Investments	6	**-**	**85,437**	**85,437**	*52,347*
Total income		**4,657,124**	**3,615,837**	**8,272,961**	*10,280,017*
Expenditure on:					
Raising funds	7	**-**	**374,660**	**374,660**	*439,484*
Charitable activities	8	**4,455,270**	**3,905,928**	**8,361,198**	*9,903,048*
Total expenditure		**4,455,270**	**4,280,588**	**8,735,858**	*10,342,532*
Net income/(expenditure) before net gains on investments		**201,854**	**(664,751)**	**(462,897)**	*(62,515)*
Net gains on investments		**-**	**2,660**	**2,660**	*2,933*
Net income/(expenditure)		**201,854**	**(662,091)**	**(460,237)**	*(59,582)*
Transfers between funds	20	**(14,460)**	**14,460**	**-**	*-*
Net movement in funds		**187,394**	**(647,631)**	**(460,237)**	*(59,582)*
Reconciliation of funds:					
Total funds brought forward		**571,751**	**4,569,231**	**5,140,982**	*5,200,564*
Net movement in funds		**187,394**	**(647,631)**	**(460,237)**	*(59,582)*
Total funds carried forward		**759,145**	**3,921,600**	**4,680,745**	*5,140,982*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 42 form part of these financial statements.

OPERATION MOBILISATION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02564320

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	13		**2,308,018**		*2,406,810*
Investments	15		**22,935**		*20,275*
Investment property	14		**450,000**		*450,000*
			2,780,953		*2,877,085*
Current assets					
Stocks	16	**219**		*295*	
Debtors	17	**607,503**		*617,234*	
Cash at bank and in hand		**1,857,579**		*2,283,345*	
		2,465,301		*2,900,874*	
Current liabilities					
Creditors: amounts falling due within one year	18	**(355,765)**		*(409,640)*	
Net current assets			**2,109,536**		*2,491,234*
Total assets less current liabilities			**4,890,489**		*5,368,319*
Creditors: amounts falling due after more than one year	19		**(209,744)**		*(227,337)*
Total net assets			**4,680,745**		*5,140,982*

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Charity funds			
Restricted funds	20	**759,145**	*571,751*
Unrestricted funds	20	**3,921,600**	*4,569,231*
Total funds		**4,680,745**	*5,140,982*

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
David Ost
(Chair of Trustees)

Date: 9 September 2025

The notes on pages 22 to 42 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	22	**(504,037)**	*(69,537)*
Cash flows from investing activities			
Dividends, interests and rents from investments		**85,437**	*34,347*
Purchase of tangible fixed assets		**(7,166)**	*(26,316)*
Net cash provided by investing activities		**78,271**	**8,031**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**(425,766)**	**(61,506)**
Cash and cash equivalents at the beginning of the year		**2,283,345**	*2,344,851*
Cash and cash equivalents at the end of the year	23	**1,857,579**	*2,283,345*

The notes on pages 22 to 42 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Operation Mobilisation is a Charitable Company limited by Guarantee and was incorporated on 12 February 1992. The company is registered in England and Wales. The objectives of the Charity are listed on page 2 of the annual report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Operation Mobilisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

2.2 Going concern

The Trustees have reviewed the Charity's financial position and are encouraged by the ongoing level of giving and the improvement in the free reserves position. With the recognition of the Charity's net current asset position, the directors have confidence that the Charity has adequate resources to remain in operation for at least the next twelve months and can continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at an estimated valuation, provided the value is quantifiable.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes cost incurred in motivating individual partners to donate to the work of Operation Mobilisation Worldwide.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, and comprises the following:

- **Direct Payments** - This represents amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources.

- **Support for Overseas Partners** - The amount detailed here includes the cost to the UK National Office of support for UK personnel (including those overseas) in the areas of personnel, finance etc. It also includes expenditure incurred in education and informing supporters of OM's work worldwide and the general public on the work of the charity. It includes such things as regular prayer letters, project information sheets, advertising and the costs associated with developing and implementing these.

- **Education and the Advancement of the Christian Faith** - This represents expenditure by our training bases in Birmingham and London on evangelistic and training activities within the UK.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling for the month of the transaction.

These rates (provided by the International Finance Office) are used in Operation Mobilisation worldwide.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%	on purchases, 6.7% on renovations
Long-term leasehold property	-	3%	/10% on renovations, lease purchases written off over the remainder of the lease - maximun 50 years
Motor vehicles	-	20%	- 50%
Fixtures and fittings	-	33%	for computer equipment, 20% for the remainder

2. Accounting policies (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments comprise investment property, donated shares and longer term cash deposits. Cash deposits are included at the year-end balance in the relevant bank account. Investment property is values using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Cash at bank and in hand

Cash at bank and 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.

2.13 Liabilities and provisions

Liabilities 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

In applying the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical accounting estimates and assumptions:

The critical accounting judgements that the Trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

Critical areas of judgment:

Assessing indicators of impairment
In assessing whether there have been any indicators of impaiment in relation to assets, the Trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairment identified during the current financial year.

Income recognition
Operation Mobilisation accounts for monies received as donations on behalf of other OM entities worldwide as income and matching expenditure as the money is transferred via OM worldwide international transfer system. The Trustees have referred to the guidance in the 2019 Statement of Recommended Practice (FRS 102) when determining whether to account for these transactions as agent or principal and consider Operation Moilisation to be acting as principal.

4. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations				
Income from Overseas Supporters	-	623,419	**623,419**	*1,272,874*
Income from OM Fields Overseas	-	411,967	**411,967**	*480,928*
Income from UK supporters	-	1,675,137	**1,675,137**	*1,541,764*
Income from UK Supporters for Fields Overseas	4,098,259	-	**4,098,259**	*4,410,483*
Income for Relief & Development work	296,858	-	**296,858**	*630,535*
Subtotal detailed disclosure	4,395,117	2,710,523	**7,105,640**	*8,336,584*
Legacies	118,984	283,885	**402,869**	*1,126,890*
	4,514,101	2,994,408	**7,508,509**	*9,463,474*
Total 2023	*5,890,825*	*3,572,649*	*9,463,474*	

5. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Literature and Other Sales	-	2,601	**2,601**	*8,712*
Services to Overseas Partners	-	17,310	**17,310**	*23,526*
Other	143,023	516,081	**659,104**	*731,958*
	143,023	535,992	**679,015**	*764,196*
Total 2023	*61,157*	*703,039*	*764,196*	

6. Investment income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Rental Income	-	18,000	**18,000**	*18,000*
Interest Income	-	67,437	**67,437**	*34,347*
	-	85,437	**85,437**	*52,347*
Total 2023	*30*	*52,317*	*52,347*	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Ministry	3,498	**3,498**	*710*
Administration	6,415	**6,415**	*23,145*
Personnel	307	**307**	*33,362*
Travel	18,899	**18,899**	-
Communication	57,197	**57,197**	*56,347*
Other	136	**136**	*3,986*
Wages and salaries	288,208	**288,208**	*321,934*
	374,660	**374,660**	*439,484*
Total 2023	*439,484*	*439,484*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	*Total 2023 £*
Education and the Advancement of the Christian Faith	247,859	2,016,443	**2,264,302**	*1,864,171*
Support for Overseas Partners	302,937	1,889,485	**2,192,422**	*3,004,443*
Direct Payments	3,904,474	-	**3,904,474**	*5,034,434*
	4,455,270	3,905,928	**8,361,198**	*9,903,048*
Total 2023	*6,015,034*	*3,888,014*	*9,903,048*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	*Total funds 2023 £*
Education and the Advancement of the Christian Faith	2,264,302	**2,264,302**	*1,864,171*
Support for Overseas Partners	2,192,422	**2,192,422**	*3,004,443*
Direct Payments	3,904,474	**3,904,474**	*5,034,434*
	8,361,198	**8,361,198**	*9,903,048*
Total 2023	*9,903,048*	*9,903,048*	

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Education and the Advancement of the Christian Faith 2024 £	Support for Overseas Partners 2024 £	Direct Payments 2024 £	**Total funds 2024 £**	*Total funds 2023 £*
Staff costs	1,499,974	1,258,095	-	**2,758,069**	*2,772,482*
Ministry	59,487	72,705	-	**132,192**	*341,430*
Administration	197,485	241,371	-	**438,856**	*643,906*
Personnel	52,060	63,783	-	**115,843**	*152,623*
Travel	71,486	87,372	-	**158,858**	*149,830*
Communication	54,048	66,058	-	**120,106**	*124,980*
Grants	37,275	45,559	3,904,474	**3,987,308**	*5,034,434*
Professional Fees inc Audit	13,500	16,500	-	**30,000**	*57,349*
Other	278,987	340,979	-	**619,966**	*626,014*
	2,264,302	2,192,422	3,904,474	**8,361,198**	*9,903,048*
Total 2023	*1,864,171*	*3,004,443*	*5,034,434*	*9,903,048*	

Governance costs are included within the total resources expended as shown above. These totalled £58,737 in 2024 (2023: £63,971)

10. Auditors' remuneration

	2024 £	*2023 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**22,800**	*21,750*
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	**2,200**	*2,100*

11. Staff costs

	2024 £	2023 £
Wages and salaries	**2,724,337**	*2,830,732*
Social security costs	**221,348**	*178,242*
Contribution to defined contribution pension schemes	**100,592**	*85,442*
	3,046,277	*3,094,416*

Wages include salaries of £470,277 (2023: £467,520) relating to 16 (2023: 18) employees who have been seconded to other fields.

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Support to other missions	**33**	*49*
Education and the Advancement of the Christian Faith	**55**	*48*
Fundraising and Governance	**30**	*30*
Seconded employees	**16**	*18*
	134	*145*

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the UK executive team of 7 people (2023: 5 people) looking after the day-to-day affairs of the charity. The total employee benefits of the key management personnel of the Trust were £253,123 (2023: £208,968).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 December 2024, expenses totaling £2,492 were reimbursed or paid directly to 4 Trustees *(2023 - £2,436 to 1 Trustee)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2024	**2,772,500**	**513,556**	**81,855**	**297,973**	**3,665,884**
Additions	**-**	**-**	**2,400**	**4,766**	**7,166**
Disposals	**-**	**-**	**(5,000)**	**(274,298)**	**(279,298)**
At 31 December 2024	**2,772,500**	**513,556**	**79,255**	**28,441**	**3,393,752**
Depreciation					
At 1 January 2024	**637,950**	**296,821**	**49,261**	**275,042**	**1,259,074**
Charge for the year	**61,050**	**16,985**	**12,511**	**13,157**	**103,703**
On disposals	**-**	**-**	**(5,000)**	**(272,043)**	**(277,043)**
At 31 December 2024	**699,000**	**313,806**	**56,772**	**16,156**	**1,085,734**
Net book value					
At 31 December 2024	**2,073,500**	**199,750**	**22,483**	**12,285**	**2,308,018**
At 31 December 2023	*2,134,550*	*216,735*	*32,594*	*22,931*	*2,406,810*

14. Investment property

	Freehold investment property £
Valuation	
At 1 January 2024	**450,000**
At 31 December 2024	**450,000**

The investment property is in North London and was previously used for our charitable purposes. However, this property was deemed to be surplus to our requirements from an operational point of view in 2017 and has been reclassified by the Trustees as held for investment as of 1st January 2017, with a valuation of £450,000. The valuations were based on the Directors' estimate of the market value, supported by valuations provided by Estate Agents. This is rented out to generate an income for the Charity. Following a desktop review, the valuation was confirmed as shown above.

15. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	**20,275**
Revaluations	**2,660**
At 31 December 2024	**22,935**
Net book value	
At 31 December 2024	**22,935**
At 31 December 2023	*20,275*

16. Stocks

	2024 £	*2023 £*
Goods for resale	**219**	*295*

17. Debtors

	2024 £	2023 £
Due after more than one year		
Other debtors	**45,570**	*30,833*
	45,570	*30,833*
Due within one year		
Other debtors	**542,092**	*564,796*
Prepayments and accrued income	**19,841**	*21,605*
	607,503	*617,234*

. **Included in debtors are beneficial loans as follows:**

	2024 £	2023 £
Due within one year	**19,322**	*16,177*
Due after one year	**38,123**	*30,833*
	57,445	*47,010*

The above loans have been made in furtherance of the objectives of Operation Mobilisation. These are generally low interest or interest free loans with variable repayment terms as agreed with individuals.

18. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	**24,678**	*123,724*
Other taxation and social security	**44,987**	*52,028*
Other creditors	**256,100**	*205,068*
Accruals and deferred income	**30,000**	*28,820*
	355,765	*409,640*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

19. Creditors: Amounts falling due after more than one year

	2024 £	*2023* *£*
Loans	**53,100**	*53,100*
Accruals	**156,644**	*174,237*
	209,744	*227,337*

The Accruals figure is the Re-Entry Reserve, which is to provide for any allowances given to individuals from the UK after the agreement schedule. However, the amount provided here is likely to be paid out between nil and 25 years.

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
Designated funds						
Asset Fund	2,214,557	-	-	(85,740)	-	2,128,817
UKNO	554,950	2,461	(20,683)	-	-	536,728
	2,769,507	2,461	(20,683)	(85,740)	-	2,665,545
General funds						
General Funds	1,799,724	3,142,878	(3,789,407)	100,200	2,660	1,256,055
Total Unrestricted funds	4,569,231	3,145,339	(3,810,090)	14,460	2,660	3,921,600
Restricted funds						
UK Supporters for Fields overseas	20,000	3,443,961	(3,354,294)	-	-	109,667
Relief of Sickness & Poverty UK	40,792	203,101	(142,736)	(19,833)	-	81,324
Special Projects	64,997	-	-	(64,997)	-	-
UKNO restricted - appeals	8,493	309,713	(260,577)	71,521	-	129,150
UKNO restricted - short term missions	(4,129)	143,754	(115,704)	(23,192)	-	729
UKNO restricted - other	249,344	397,874	(423,238)	35,095	-	259,075
Asset Fund	192,254	-	-	(13,054)	-	179,200
Relief of Sickness & Poverty	-	158,721	(158,721)	-	-	-
	571,751	4,657,124	(4,455,270)	(14,460)	-	759,145
Total of funds	5,140,982	7,802,463	(8,265,360)	-	2,660	4,680,745

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
Asset Fund	2,289,106	-	-	(74,549)	-	2,214,557
UKNO	622,265	17,842	(101,652)	16,495	-	554,950
	2,911,371	17,842	(101,652)	(58,054)	-	2,769,507
General funds						
General Funds	1,469,129	4,310,163	(4,225,846)	243,345	2,933	1,799,724
Total Unrestricted funds	4,380,500	4,328,005	(4,327,498)	185,291	2,933	4,569,231
Restricted funds						
UK Supporters for Fields overseas	-	3,548,946	(3,528,946)	-	-	20,000
Relief of Sickness & Poverty UK	89,569	330,921	(379,698)	-	-	40,792
Special Projects	260,683	1,076,020	(1,208,855)	(62,851)	-	64,997
UKNO restricted - appeals	56,870	189,019	(237,396)	-	-	8,493
UKNO restricted - short term missions	4,641	81,693	(90,463)	-	-	(4,129)
UKNO restricted - other	200,486	425,790	(270,053)	(106,879)	-	249,344
Asset Fund	207,815	-	-	(15,561)	-	192,254
Relief of Sickness & Poverty	-	299,623	(299,623)	-	-	-
	820,064	5,952,012	(6,015,034)	(185,291)	-	571,751
Total of funds	5,200,564	10,280,017	(10,342,532)	-	2,933	5,140,982

20. Statement of funds (continued)

DESIGNATED FUNDS

The income funds of the Charity include the following designated funds that have been set aside out if unrestricted funds held by the Trustees for specific purposes:

• Designated Asset Fund – represents funds that are tied up in fixed assets. The utilisation of these funds is commensurate with the change in the total value of fixed assets within during the year due to aquisitions, disposals and depreciation.
• Other – monies allocated for specific projects by the Trustees.

RESTRICTED FUNDS

The restricted funds of the Charity consist of certain income for which there is a restriction on their use and are detailed as follows:

• UK Supporters for Fields Overseas – monies received for OM's work overseas and transferred directly to them.
• Relief of Sickness and Poverty - monies raised in the UK and overseas specifically for the relief of sickness and poverty worldwide.
• Special Projects - gifts raised and distributed by the charity's founder. Following the death of George Verwer, the founder, this fund will be wound up by the end of September 2023.
• UK National Office restricted appeals - funds raised by the UK national office as a result of specific appeals.
• UK National Office restricted Short Term Missions - funds received by participants to cover the cost of their short-term missions experience.
• UK Other - funds held in relation to evangelism and outreach projects.
• Asset funds - monies tied up in assets for the restricted funds. As above, the utilisation of reserves reflects the movement in value of assets in the year.
• Relief of Sickness and Poverty - Monies raised through the Mercy appeal and other appeals related to Relief and Development.

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,308,018	**2,308,018**
Fixed asset investments	-	22,935	**22,935**
Investment property	-	450,000	**450,000**
Current assets	759,145	1,706,158	**2,465,303**
Creditors due within one year	-	(355,766)	**(355,766)**
Creditors due in more than one year	-	(209,745)	**(209,745)**
Total	759,145	3,921,600	**4,680,745**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	*Unrestricted funds 2023* £	*Total funds 2023* £
Tangible fixed assets	-	*2,406,810*	*2,406,810*
Fixed asset investments	-	*20,275*	*20,275*
Investment property	-	*450,000*	*450,000*
Debtors due after more than one year	-	*30,833*	*30,833*
Current assets	*571,751*	*2,298,290*	*2,870,041*
Creditors due within one year	-	*(409,640)*	*(409,640)*
Creditors due in more than one year	-	*(227,337)*	*(227,337)*
Total	*571,751*	*4,569,231*	*5,140,982*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	*2023* £
Net expenditure for the period (as per Statement of Financial Activities)	**(460,237)**	*(59,582)*
Adjustments for:		
Depreciation charges	**103,703**	*114,141*
Gains on investments	**(2,660)**	*(2,933)*
Dividends, interests and rents from investments	**(85,437)**	*(34,347)*
Loss on the sale of fixed assets	**2,255**	*1,691*
Decrease in stocks	**76**	*17,884*
Decrease/(increase) in debtors	**9,731**	*(258,049)*
Increase/(decrease) in creditors	**(71,468)**	*151,658*
Net cash used in operating activities	**(504,037)**	*(69,537)*

23. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	**1,133,438**	*602,879*
Notice deposits (less than 3 months)	**724,141**	*1,680,466*
Total cash and cash equivalents	**1,857,579**	*2,283,345*

24. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	**2,283,345**	**(425,766)**	**1,857,579**
Debt due after 1 year	**(53,100)**	**-**	**(53,100)**
	2,230,245	**(425,766)**	**1,804,479**

25. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. Contributions totaling £100,592 (2023 - £85,442) were paid in the year. At year end £19,947 (2023: £16,530) was outstanding and included within creditors.

26. Operating lease commitments

At 31 December 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	**20,958**	*31,517*
Later than 1 year and not later than 5 years	**83,832**	*96,468*
Later than 5 years	**209,581**	*265,287*
	314,371	*393,272*

27. Related party transactions

The Charity received donations from Trustees of £218,951 during the year (2023: £169,246). There were no other related party transactions during 2024.

OPERATION MOBILISATION

England & Wales - Charity number 1008196

Accounts

Registered number: 02564320
Charity number: 1008196

OPERATION MOBILISATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



WR Partners
Protecting your future.

OPERATION MOBILISATION
(A Company Limited by Guarantee)

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OPERATION MOBILISATION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Amos Fatokun Chittoor George (appointed 5 June 2024) Paul Lindsay (resigned 8 December 2023) Peter Loo (appointed 8 March 2024) Geffrey Meyer, Deputy Chairperson Kathryn Myers David Ost, Chairperson 1 March 2023 onwards (reappointed 1 March 2023) Nigel Tween (appointed 8 December 2023) Michael Wildsmith Michael Young, Chairperson to 1 March 2023 (resigned 8 December 2023)
Company registered number	02564320
Charity registered number	1008196
Registered office	The Quinta Weston Rhyn Shropshire SY10 7LT
Company secretary	Michael Young
Chief executive officer	Matthew Skirton
Independent auditors	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
Bankers	National Westminster Bank PLC Suite 5 Prospect House Belle Vue Road Shrewsbury SY3 7NR
Solicitors	Wrigleys 19, Cookridge Street Leeds LS2 3AG

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Director of Strategic Partnerships	Chris Lawley
Director of People In Mission	Andrew Berry
Director of Operations	Jaco Swart
Director of Community	Kevin Boyce, resigned October 2023, Sandie Davies, appointed September 2023
Director of mobilising Ministries	Arnold Mabiala, appointed June 2023

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Background

Operation Mobilisation (OM) in the UK is part of an international Christian mission movement also known internationally as Operation Mobilisation. This report is concerned with the operation of the UK charitable company which works in partnership with other OM entities around the world. For the sake of clarity, future references to the wider OM organisation is termed "OM Worldwide" whilst the UK charitable company is simply termed "Operation Mobilisation" or "OM UK".

OM Worldwide was established in 1957 and now works in over 120 countries and on board the OM Ships, Logos Hope and Doulos Hope. Overall, there are over 4,500 workers from 128 nationalities, 51.2% of whom are serving outside their passport country. There are over 390 workers from the UK working in approximately 50 different countries.

OM UK works in the UK involving ongoing partnerships with churches, agencies, and individuals. OM UK wants to see Christians partnering with OM through the following three objectives: Inspire, Equip, Connect.

The vision of OM UK, in collaboration with other OM teams, Fields and Areas, is focused on seeing vibrant communities of Jesus followers (VCJF) established in the least reached areas across the world.

Objectives and activities

a. Policies and objectives

Operation Mobilisation's charitable objectives, as set out in the Memorandum of Association, are to do the following in any part of the world:

- The advancement of education (particularly for the improvement of literacy and vocational skills) for the benefit of all people;
- The direct relief of sickness and poverty by assisting sick or necessitous persons;
- The advancement of health; and
- The advancement of the Christian religion.

The principal activities carried out by OM are:

- The advancement of the Christian faith within the UK by equipping people for service in the UK and around the world; "education and the advancement of the Christian faith";
- Support for personnel from the UK working with overseas partners, and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health; "support for overseas partners";
- Fundraising to provide grants to promote the advancement of the Christian faith, relief work, education, and the advancement of health; "direct payments"; and
- Compliance with legislative requirements associated with carrying out those Charitable purposes for the public benefit.

Objectives and activities (continued)

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

OM Worldwide which includes OM UK, is committed to the five outcomes that are being pursued as part of the strategic objectives. These are:

- Mobilising boldly
We encourage and equip Jesus followers to live and work in communities where the gospel is not known, establishing credible, authentic relationships in Jesus' name.
- Engaging deeply
We demonstrate God's love for the whole person—mind, body and spirit—through education, medical care, vocational training, anti-trafficking initiatives, disaster relief and more.
- Sowing widely
We take every opportunity to provide a clear gospel presentation, using the right channels to touch the right hearts at the right time.
- Discipling radically
We walk alongside people who have shown an interest in God's word, studying the Bible, developing local leaders, encouraging sustainability and promoting multiplication.
- Giving generously
We celebrate partners who make our mission possible! God works through generous financial gifts, enabling Jesus followers to take the gospel to the nations, seeing lives and communities transformed through God's love

Within the UK, Operation Mobilisation seeks to work alongside the church to minister to diaspora communities. We work alongside the church to advance the Christian faith among the least reached communities living in the UK. The three words that best encapsulate our strategic goals are:
- To inspire
- To equip
- To connect

Our long-term strategy is to develop ongoing relationships with churches, agencies and individuals which:
- encourage and support them in their Christian faith;
- assist in their education concerning various worldwide situations, focusing on methods of supporting the poorest, most vulnerable and exploited in society;
- deliver well-prepared opportunities for volunteers to take part in projects which transform lives and communities; and
- assist in raising funds to support the charitable work of OM Worldwide.

c. Social investment and public benefit policies

The Board of Trustees is committed to ensuring that all the activities that are undertaken are aligned with the defined objects stated in the founding documents of Operation Mobilisation. The Trustees have taken note of the Charity Commission's guidelines on both the social investment and public benefit requirements. This report details what has been undertaken over the course of the year to meet these requirements.

Strategic report

Achievements and performance

a. Main achievements of the Charity

MOBILISATION MINISTRIES

This year has been a significant year as we launched new projects and saw an increase in the number of people joining our ministries.

Short Term outreaches

We facilitated 155 people to go on 20 short-term mission opportunities.110 of these went as individuals and 45 went as part of 7 different groups. The top 3 destinations were Moldova (35 people), Poland (28 people) and Serbia (22 people). We also received 74 foreigners to partake in our different events.

We held our second TeenStreet UK event in Ledbury with an attendance of 80 teens from 18 different churches across the UK.

We launched our new-look REACH programme and had 5 participants join the programme from 5 different countries - France, Netherlands, South Korea, Ukraine, and Hong-Kong.
We launched the first Race Across Europe mission adventure and had 3 young people join the adventure.

Long Term workers (Abroad)

There are 219 adults who identify OM in the UK as their 'sending office' and we saw 15 people join our worldwide work (including in the UK) in 2023. Twenty-five people who identified OM in the UK as their sending field serve elsewhere in other agencies. A substantial part of the work carried out by the Personnel Team entails dealing with enquires, applications, orientation, on field and re-entry care.

Disciple Making Ministries In the UK.

In line with OM's mission statement, we seek to see vibrant communities of Jesus followers amongst the least-reached in the UK. With the UK having large numbers of people groups from all over the world and communities of peoples from least reached countries, there are many opportunities to reach them with the gospel and see communities of believers established. We find that our seasoned OM staff in the UK, many with cross cultural experience overseas, can engage with evangelical gospel churches to help them establish vibrant communities in the UK.

We have worked alongside Turkish churches in north London, multicultural churches in Wolverhampton, south Asian bible study groups in east London, and Iranian/Iraqi and Egyptian work in northeast London. We have also been involved in other evangelism and disciple-making ministries amongst refugees in both the London and West Midlands area. Its encouraging to see growth working alongside these various groups.

Strategic report (continued)

Achievements and performance (continued)

PARTNER MINISTRIES

ENGAGEMENT HUB

This year, the team processed over 95,000 individual gifts originating from appeals, Global Magazines and support for OM staff. We welcomed over 1,000 new partners and give thanks for the huge number of loyal supporters giving on a regular basis.

Our goal is always to ensure that our partners, their churches, and their families remain informed and engaged with the diverse range of opportunities we have available for them to pray for, to give to or to serve in.

We held over 140 presentations at churches. We processed over 650 contact enquiry cards, captured at the many events we attended across the UK. We also had a similar number of enquiries directly from partners visiting our website.

We continue to prepare for the implementation of a new Partner Relations Management (CRM) platform which will further enhance the Hub's ability to connect with partners.

MARKETING & COMMUNICATIONS

In 2023 we appointed a new marketing agency. Something More Creative is a vibrant team of Christian marketing graduates and already have been influential with our review of OM's current marketing strategy.

Our 3 Billion Reasons campaign rolled out across all our media channels and will be supported with new marketing material, giving a much clearer and direct call to action.

Over twelve thousand partners received our Global magazine and Heartbeat prayer guides, and thousands more visit our website to read it online.

PARTNER GENEROSITY

2023 was a year of crisis, tragedies, and emergencies to which OM teams around the world responded.

In April the co-founder of Operation Mobilisation, George Verwer, passed away. OM received over £250,000 in tribute gifts towards the projects close to George's heart and we continue to journey with these donors.

We were able to respond to natural disasters such as the 7.8-magnitude earthquake on the Turkey/Syria border the flooding in Mozambique and Malawi due to Cyclone Freddy and an earthquake in Morocco later in the year.

Due to political instability in the Sahel region and Sudan, OM in the UK provided financial support to evacuation workers as well as for providing necessities for those caught up in these situations.

OM UK was able to financially assist national workers in developing countries who find it difficult to raise support. In 2023 we also assisted with the costs of two key conferences in developing countries.

Following significant interest and giving towards an additional vessel for the OM Ships ministry – the Doulos Hope, completed a period of refurbishment and entered service in May, 2023.

Strategic report (continued)

Achievements and performance (continued)

CARING FOR OUR STAFF

As an organisation, OM endeavours to support OM workers in the UK through encouragement, pastoral support, fellowship and learning and development.

Whether in smaller groups, or as a whole team, regular devotional sessions and prayer times enabled team members to support one another and to pray for people and ministries around the world.

Some team members have had an opportunity to enhance their learning, either online or in person, through various courses.

Our field-wide weekend retreat in October 2023 provided an opportunity for around 120 people to enjoy fun and fellowship together as well as receive spiritual input through the teaching of Lindsay Brown.

b. Fundraising activities and income generation

OM in the UK raises funds through mailings, appeals, individual support raising and by approaching trusts. We hold consent or have legitimate interest to contact the parties that receive our mailings and aim to comply fully with GDPR requirements. As part of our compliance with GDPR we ensure that people only receive the information they want.

If a partner requests their data to be deleted, or if a partner is suspected of being vulnerable, OM ensures that partner does not receive solicitations for funds. They would then only receive information and updates about areas or projects they have requested.

Our missionaries approach their own friends, families and churches to raise financial support. We also apply to trusts to support specific projects. All people serving with OM for more than a month receive training on how to raise funds for their mission work as part of the joining and orientation process. They are encouraged to have an online fundraising page, the content for which is checked and monitored by our fundraising and marketing teams. Once they are serving with us, they are requested to send copies of their newsletters and updates to our personnel department who can monitor any information about their fundraising requests.

Fundraising for the work of OM in other countries is carried out through OM in the UK and we send out newsletters to donors in the UK who support our work overseas. We therefore monitor communications for both the solicitation of funds and reporting back on the use of funds.

During the year, we did not use external professional fundraisers, nor have we ever used lists of contacts supplied by third parties. We aim to comply with the Fundraising Regulator's Code of Fundraising Practice. During 2023, we received no complaints regarding our fundraising practices.

OM UK sends a maximum of six mailings to any individual per year unless they have elected to subscribe to specific mailings. As part of our data retention policy, we regularly review the data held and remove those parties who no longer meet the criteria for holding their details.

Strategic report (continued)

Achievements and performance (continued)

c. Investment policy and performance

The Trustees have powers to invest surplus funds in investments, securities and property as they think fit, subject to the provisions of any relevant legislation. This policy is reviewed periodically by the Board using professional advice where appropriate.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserve policy states that a Free Reserve equivalent of between three and six months operating expenditure be kept. The average monthly operating expenditure in 2023 was three hundred and twenty two thousand pounds. Based on this figure OM UK is currently meeting its reserve policy. This is required to allow for the uncertain timing of income together with the size and complexity of the organisation. OM UK currently holds adequate reserves as per this policy

Total Funds	£5,140,982
Restricted Funds	£571,750
Unrestricted Funds	£4,569,232
Designated	£2,769,478
Undesignated Reserves	£1,799,754
Free Reserves	£1,329,479
Undesignated Reserves	£1,799,754
minus Unrestricted investments	£470,275

c. Principal risks and uncertainties

Management has a Risk Management Strategy that is regularly reviewed. Some of the potential risks that are assessed include the following:

- Possible critical incidents
- Possible critical system or equipment failures
- Potential negative changes in operating income and expenditure
- Failure to comply with legislative as well as operational requirements
- Ongoing global instability
- Possible lack of resource requirements including key staff

d. Principal funding

Our principal source of funding is gifts and donations from individuals, churches and organisations. (96%)

Structure, governance and management

a. Constitution

Operation Mobilisation is registered as a charitable company limited by guarantee and is governed by it's Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

c. Organisational structure and decision-making policies

The Board of Trustees is responsible for ultimate strategic decisions, having regard to International Policy under the Joint Ministries Agreement (JMA) (see page 9) and advice from senior management. As charity Trustees, they receive no remuneration for their services. All the Members of the Board are non-executive.

The Board normally meets four times a year and is assisted by a Finance and General Purposes Committee consisting of two Board members (one of whom is Chairman of the Committee), the Chief Executive Officer (also known as the UK Director) and members of the UK Executive comprising key management personnel.

The Trustees approve the strategic goals set for each year. These goals are reviewed and assessed regularly by the UK Executive and Trustees as part of the process of setting goals for the next and subsequent years. Day to day operational decisions are taken by the UK Executive headed by the CEO, Matthew Skirton.

Operation Mobilisation operates annual planning and budgeting systems. The annual strategy statement is approved along with the consequential budget by the Board of Trustees. Performance against the strategic goals is reviewed by the Board, including any proposed changes to the strategic goals and any major capital investments. There is a financial reporting system which compares results to the goals, with quarterly reports to the Board.

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Potential new Trustees are invited to attend several meetings before any decision is taken on their appointment and are provided with suitable material to give them background to the organisation. This includes the Memorandum and Articles of Association. Trustees are also notified of developments in the charity sector by the Finance and General Purposes Committee.

e. Pay policy for key management personnel

The Trustees consider the Board of Trustees, and the Executive Leadership team (as detailed on page 1) comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charitable company on a day-to-day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 12 and 27 to the accounts.

The pay of the senior staff is reviewed annually by the Board. OM UK strives towards benchmarking pay against other similar mission organisations.

f. Related party relationships

The charitable company shares the core values of an international partnership operating in over 110 countries worldwide, also known as "Operation Mobilisation". It is a signatory to a "Joint Ministries Agreement" (JMA) which sets out the ways in which the various constituent parts shall work together. In this report, this "international partnership" is called "Operation Mobilisation Worldwide" (or "OM Worldwide") and the charitable company is called "Operation Mobilisation" or "OM UK".

The charitable company is a member of the Evangelical Alliance and Global Connections.

g. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

h. Trustees' indemnities

Trustee members are covered under OM UK's general insurance policy.

Looking ahead to the future

2023 has been a year in which we began to reshape our connection with partners and potential partners. The 'Three Billion Reasons' tour is an innovative new approach to connecting with UK Churches. Further development of this programme in the coming year will see this tour connect with numerous churches by spring 2025.

We want to build on the encouraging growth in participation in our Global Prayer meetings in different parts of the UK.

In 2024, we plan to double the number of participants getting involved in initiatives such as our Reach training programme, Race across Europe and Teen Street. Teen Street 2024 will run in partnership with Capernwray Bible School.

With the planned appointment of a major gift manager, we are anticipating a significant increase in gift income to fund the many ministries of OM in both the UK and overseas.

Following some difficulties, we plan to complete the transition to a new CRM in order to better engage with our valued partners.

At every level, we want to see more people engaging with our mission, whether this is through governance, serving with OM in the UK or overseas or joining one of our short term programmes.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic 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 . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

David Gist
(Chair of Trustees)

Date: 4/9/24

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION

Opinion

We have audited the financial statements of Operation Mobilisation (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 2023 and of its incoming resources and application of resources, including 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 including the Strategic Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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.

Auditors' 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 Auditors' 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:

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax Compliance Regulations, employment law, Health andSafety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the Charitable Company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes toidentify any recorded instances of irregularity or non compliance that might have a material impact on thestatements.

We assessed the susceptibility of the Charitable Company's financial statements to material misstatements, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Malpass BA FCA (Senior statutory auditor)
for and on behalf of:
WR Partners

Chartered Accountants
Statutory Auditors

Belmont House

Shrewsbury Business Park

Shrewsbury

Shropshire

SY2 6LG

Date: 20th September 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*As restated Total funds 2022 £*
Income from:					
Donations and legacies	4	**5,890,825**	**3,572,649**	**9,463,474**	*11,029,756*
Charitable activities	5	**61,157**	**703,039**	**764,196**	*945,768*
Investments	6	**30**	**52,317**	**52,347**	*23,747*
Total income		**5,952,012**	**4,328,005**	**10,280,017**	*11,999,271*
Expenditure on:					
Raising funds	7	**-**	**439,484**	**439,484**	*414,994*
Charitable activities	8	**6,015,034**	**3,888,014**	**9,903,048**	*11,298,401*
Total expenditure		**6,015,034**	**4,327,498**	**10,342,532**	*11,713,395*
Net (expenditure)/income before net gains/(losses) on investments		**(63,022)**	**507**	**(62,515)**	*285,876*
Net gains/(losses) on investments		**-**	**2,933**	**2,933**	*(7,186)*
Net (expenditure)/income		**(63,022)**	**3,440**	**(59,582)**	*278,690*
Transfers between funds	20	**(185,291)**	**185,291**	**-**	*-*
Net movement in funds		**(248,313)**	**188,731**	**(59,582)**	*278,690*
Reconciliation of funds:					
Total funds brought forward		**820,064**	**4,380,500**	**5,200,564**	*4,921,874*
Net movement in funds		**(248,313)**	**188,731**	**(59,582)**	*278,690*
Total funds carried forward		**571,751**	**4,569,231**	**5,140,982**	*5,200,564*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 41 form part of these financial statements.

OPERATION MOBILISATION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02564320

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	13		**2,406,810**		*2,496,326*
Investments	15		**20,275**		*17,342*
Investment property	14		**450,000**		*450,000*
			2,877,085		*2,963,668*
Current assets					
Stocks	16	**295**		*18,179*	
Debtors	17	**617,234**		*359,185*	
Cash at bank and in hand		**2,283,345**		*2,344,851*	
		2,900,874		*2,722,215*	
Creditors: amounts falling due within one year	18	**(409,640)**		*(250,708)*	
Net current assets			**2,491,234**		*2,471,507*
Total assets less current liabilities			**5,368,319**		*5,435,175*
Creditors: amounts falling due after more than one year	19		**(227,337)**		*(234,611)*
Total net assets			**5,140,982**		*5,200,564*

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Charity funds			
Restricted funds	20	**571,751**	*820,064*
Unrestricted funds	20	**4,569,231**	*4,380,500*
Total funds		**5,140,982**	*5,200,564*

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
David Ost
(Chair of Trustees)

Date: 4/9/24

The notes on pages 21 to 41 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	22	**(69,537)**	*648,355*
Cash flows from investing activities			
Dividends, interests and rents from investments		**34,347**	*5,747*
Purchase of tangible fixed assets		**(26,316)**	*(53,868)*
Net cash provided by/(used in) investing activities		**8,031**	**(48,121)**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**(61,506)**	**600,234**
Cash and cash equivalents at the beginning of the year		**2,344,851**	*1,744,617*
Cash and cash equivalents at the end of the year	23	**2,283,345**	*2,344,851*

The notes on pages 21 to 41 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Operation Mobilisation is a Charitable Company limited by Guarantee and was incorporated on 12 February 1992. The company is registered in England and Wales. The objectives of the Charity are listed on page 2 of the annual report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Operation Mobilisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

2.2 Going concern

The Trustees have reviewed the Charity's financial position and are encouraged by the ongoing level of giving and the improvement in the free reserves position. With the recognition of the Charity's net current asset position, the directors have confidence that the Charity has adequate resources to remain in operation for at least the next twelve months and can continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at an estimated valuation, provided the value is quantifiable.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes cost incurred in motivating individual partners to donate to the work of Operation Mobilisation Worldwide.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, and comprises the following:

- **Direct Payments** - This represents amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources.

- **Support for Overseas Partners** - The amount detailed here includes the cost to the UK National Office of support for UK personnel (including those overseas) in the areas of personnel, finance etc. It also includes expenditure incurred in education and informing supporters of OM's work worldwide and the general public on the work of the charity. It includes such things as regular prayer letters, project information sheets, advertising and the costs associated with developing and implementing these.

- **Education and the Advancement of the Christian Faith** - This represents expenditure by our training bases in Birmingham and London on evangelistic and training activities within the UK.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling for the month of the transaction.

These rates (provided by the International Finance Office) are used in Operation Mobilisation worldwide.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%	on purchases, 6.7% on renovations
Long-term leasehold property	-	3%	/10% on renovations, lease purchases written off over the remainder of the lease - maximun 50 years
Motor vehicles	-	20%	- 50%
Fixtures and fittings	-	33%	for computer equipment, 20% for the remainder

2. Accounting policies (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments comprise investment property, donated shares and longer term cash deposits. Cash deposits are included at the year-end balance in the relevant bank account. Investment property is values using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Cash at bank and in hand

Cash at bank and 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.

2.13 Liabilities and provisions

Liabilities 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

In applying the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical accounting estimates and assumptions:

The critical accounting judgements that the Trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

Critical areas of judgment:

Assessing indicators of impairment
In assessing whether there have been any indicators of impairment in relation to assets, the Trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

Income recognition
Operation Mobilisation accounts for monies received as donations on behalf of other OM entities worldwide as income and matching expenditure as the money is transferred via OM worldwide's international transfer system. The Trustees have referred to the guidance in the 2019 Statement of Recommended Practice (FRS 102) when determining whether to account for these transactions as agent or principal and consider Operation Mobilisation to be acting as principal.

4. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations				
Income from Overseas Supporters	701,112	571,762	**1,272,874**	*1,802,913*
Income from OM Fields Overseas	-	480,928	**480,928**	*518,049*
Income from UK supporters	-	1,541,764	**1,541,764**	*1,392,069*
Income from UK Supporters for Fields Overseas	4,410,483	-	**4,410,483**	*4,827,730*
Income for Relief & Development work	630,535	-	**630,535**	*1,922,765*
Subtotal detailed disclosure	5,742,130	2,594,454	**8,336,584**	*10,463,526*
Legacies	148,695	978,195	**1,126,890**	*566,230*
Subtotal	148,695	978,195	**1,126,890**	*566,230*
	5,890,825	3,572,649	**9,463,474**	*11,029,756*
Total 2022	*8,116,953*	*2,912,803*	*11,029,756*	

5. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*As restated Total funds 2022 £*
Literature and Other Sales	2,506	6,206	**8,712**	*8,179*
Services to Overseas Partners	5,256	18,270	**23,526**	*29,245*
Other	53,395	678,563	**731,958**	*908,344*
	61,157	703,039	**764,196**	*945,768*
Total 2022 as restated	*100,766*	*845,002*	*945,768*	

6. Investment income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Rental Income	-	18,000	**18,000**	*18,000*
Interest Income	30	34,317	**34,347**	*5,747*
	30	52,317	**52,347**	*23,747*
Total 2022	*17*	*23,730*	*23,747*	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Ministry	710	**710**	*2,821*
Administration	23,145	**23,145**	*18,420*
Travel	33,362	**33,362**	*33,540*
Communication	56,347	**56,347**	*44,878*
Other	3,986	**3,986**	*2,665*
Wages and salaries	321,934	**321,934**	*312,670*
	439,484	**439,484**	*414,994*
Total 2022	*414,994*	*414,994*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	*Total 2022 £*
Education and the Advancement of the Christian Faith	174,605	1,689,566	**1,864,171**	*1,758,846*
Support for Overseas Partners	924,868	2,079,575	**3,004,443**	*2,838,599*
Direct Payments	4,915,561	118,873	**5,034,434**	*6,700,956*
	6,015,034	3,888,014	**9,903,048**	*11,298,401*
Total 2022	*8,154,404*	*3,143,997*	*11,298,401*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £	*Total funds 2022 £*
Education and the Advancement of the Christian Faith	1,864,171	**1,864,171**	*1,758,846*
Support for Overseas Partners	3,004,443	**3,004,443**	*2,838,599*
Direct Payments	5,034,434	**5,034,434**	*6,700,956*
	9,903,048	**9,903,048**	*11,298,401*
Total 2022	*11,298,401*	*11,298,401*	

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Education and the Advancement of the Christian Faith 2023 £	Support for Overseas Partners 2023 £	Direct Payments 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	1,079,269	1,693,213	-	**2,772,482**	*2,461,964*
Ministry	25,179	316,251	-	**341,430**	*684,641*
Administration	247,673	396,233	-	**643,906**	*533,113*
Personnel	152,623	-	-	**152,623**	*92,780*
Travel	59,347	90,483	-	**149,830**	*158,786*
Communication	53,715	71,265	-	**124,980**	*108,172*
Grants	-	-	5,034,434	**5,034,434**	*6,700,956*
Professional Fees inc Audit	25,807	31,542	-	**57,349**	*29,525*
Other	220,558	405,456	-	**626,014**	*528,464*
	1,864,171	3,004,443	5,034,434	**9,903,048**	*11,298,401*
Total 2022	*1,758,846*	*2,838,599*	*6,700,956*	*11,298,401*	

Governance costs are included within the total resources expended as shown above. These totalled £63,971 in 2023 (2022: £48,693)

10. Auditors' remuneration

	2023 £	*2022 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**21,750**	*24,900*
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	**2,100**	*2,400*

11. Staff costs

	2023 £	*As restated 2022 £*
Wages and salaries	**2,830,732**	*2,541,519*
Social security costs	**178,242**	*154,931*
Contribution to defined contribution pension schemes	**85,442**	*78,184*
	3,094,416	*2,774,634*

Wages include salaries of £467,520 (2022: £460,080) relating to 18 (2022: 20) employees who have been seconded to other fields. These were excluded from the accounts last year and therefoer last year's comparatives have been restated so that the two years are comparable.

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	*2022 No.*
Support to other missions	**49**	*48*
Education and the Advancement of the Christian Faith	**48**	*48*
Fundraising and Governance	**30**	*25*
Seconded employees	**18**	*20*
	145	*141*

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the UK executive team of 5 people (2022: 5 people) looking after the day-to-day affairs of the charity. The total employee benefits of the key management personnel of the Trust were £208,968 (2022: £174,732).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 December 2023, expenses totaling £2,436 were reimbursed or paid directly to 1 Trustee *(2022 - £1,591 to 3 Trustees)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

13. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2023	**2,772,500**	**513,556**	**82,505**	**297,686**	**3,666,247**
Additions	**-**	**-**	**5,500**	**20,816**	**26,316**
Disposals	**-**	**-**	**(6,150)**	**(20,529)**	**(26,679)**
At 31 December 2023	**2,772,500**	**513,556**	**81,855**	**297,973**	**3,665,884**
Depreciation					
At 1 January 2023	**576,900**	**279,836**	**40,210**	**272,975**	**1,169,921**
Charge for the year	**61,050**	**16,985**	**14,051**	**22,055**	**114,141**
On disposals	**-**	**-**	**(5,000)**	**(19,988)**	**(24,988)**
At 31 December 2023	**637,950**	**296,821**	**49,261**	**275,042**	**1,259,074**
Net book value					
At 31 December 2023	**2,134,550**	**216,735**	**32,594**	**22,931**	**2,406,810**
At 31 December 2022	*2,195,600*	*233,720*	*42,295*	*24,711*	*2,496,326*

14. Investment property

	Freehold investment property £
Valuation	
At 1 January 2023	**450,000**
At 31 December 2023	**450,000**

The investment property is in North London and was previously used for our charitable purposes. However, this property was deemed to be surplus to our requirements from an operational point of view in 2017 and has been reclassified by the Trustees as held for investment as of 1st January 2017, with a valuation of £450,000. The valuations were based on the Directors' estimate of the market value, supported by valuations provided by Estate Agents. This is rented out to generate an income for the Charity. Following a desktop review, the valuation was confirmed as shown above.

15. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	**17,342**
Revaluations	**2,933**
At 31 December 2023	**20,275**
Net book value	
At 31 December 2023	**20,275**
At 31 December 2022	*17,342*

16. Stocks

	2023 £	*2022 £*
Goods for resale	**295**	*18,179*

17. Debtors

	2023 £	2022 £
Due after more than one year		
Other debtors	**30,833**	*41,173*
	30,833	*41,173*
Due within one year		
Other debtors	**564,796**	*284,568*
Prepayments and accrued income	**21,605**	*33,444*
	617,234	*359,185*

. **Included in debtors are beneficial loans as follows:**

	2023 £	2022 £
Due within one year	**16,177**	*17,929*
Due after one year	**30,833**	*41,173*
	47,010	*59,102*

The above loans have been made in furtherance of the objectives of Operation Mobilisation. These are generally low interest or interest free loans with variable repayment terms as agreed with individuals.

18. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**123,724**	*56,405*
Other taxation and social security	**52,028**	*40,557*
Other creditors	**205,068**	*128,846*
Accruals and deferred income	**28,820**	*24,900*
	409,640	*250,708*

19. Creditors: Amounts falling due after more than one year

	2023 £	*2022* *£*
Loans	**53,100**	*53,100*
Accruals	**174,237**	*181,511*
	227,337	*234,611*

The Accruals figure is the Re-Entry Reserve, which is to provide for any allowances given to individuals from the UK after the agreement schedule. However, the amount provided here is likely to be paid out between nil and 25 years.

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
Asset Fund	2,289,106	-	-	(74,549)	-	2,214,557
UKNO	622,265	17,842	(101,652)	16,495	-	554,950
	2,911,371	17,842	(101,652)	(58,054)	-	2,769,507
General funds						
General Funds	1,469,129	4,310,163	(4,225,846)	243,345	2,933	1,799,724
Total Unrestricted funds	4,380,500	4,328,005	(4,327,498)	185,291	2,933	4,569,231
Restricted funds						
UK Supporters for Fields overseas	-	3,548,946	(3,528,946)	-	-	20,000
Relief of Sickness & Poverty UK	89,569	330,921	(379,698)	-	-	40,792
Special Projects	260,683	1,076,020	(1,208,855)	(62,851)	-	64,997
UKNO restricted - appeals	56,870	189,019	(237,396)	-	-	8,493
UKNO restricted - short term missions	4,641	81,693	(90,463)	-	-	(4,129)
UKNO restricted - other	200,486	425,790	(270,053)	(106,879)	-	249,344
Asset Fund	207,815	-	-	(15,561)	-	192,254
Relief of Sickness & Poverty	-	299,623	(299,623)	-	-	-
	820,064	5,952,012	(6,015,034)	(185,291)	-	571,751
Total of funds	5,200,564	10,280,017	(10,342,532)	-	2,933	5,140,982

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Designated funds						
Asset Fund	2,351,049	-	-	(61,943)	-	2,289,106
UKNO	308,405	245,510	(103,610)	171,960	-	622,265
	2,659,454	245,510	(103,610)	110,017	-	2,911,371
General funds						
General Funds	1,337,998	3,075,944	(2,995,300)	57,673	(7,186)	1,469,129
Total Unrestricted funds	3,997,452	3,321,454	(3,098,910)	167,690	(7,186)	4,380,500
Restricted funds						
UK Supporters for Fields overseas	-	3,912,636	(3,912,636)	-	-	-
Relief of Sickness & Poverty UK	133,310	1,413,978	(1,457,732)	13	-	89,569
Special Projects	282,228	1,868,364	(1,833,784)	(56,125)	-	260,683
UKNO restricted - appeals	92,730	377,542	(404,889)	(8,513)	-	56,870
UKNO restricted - short term missions	339	75,967	(71,665)	-	-	4,641
UKNO restricted - other	200,336	207,054	(111,503)	(95,401)	-	200,486
Relief of Sickness & Poverty	-	362,195	(362,195)	-	-	-
Asset Fund	215,479	-	-	(7,664)	-	207,815
	924,422	8,217,736	(8,154,404)	(167,690)	-	820,064
Total of funds	4,921,874	11,539,190	(11,253,314)	-	(7,186)	5,200,564

20. Statement of funds (continued)

DESIGNATED FUNDS

The income funds of the Charity include the following designated funds that have been set aside out if unrestricted funds held by the Trustees for specific purposes:

- Designated Asset Fund – represents funds that are tied up in fixed assets. The utilisation of these funds is commensurate with the change in the total value of fixed assets during the year due to acquisitions, disposals and depreciation.
- Other - monies allocated for specific projects by the Trustees.

RESTRICTED FUNDS

The restricted funds of the Charity consist of certain income for which there is a restriction on their use and are detailed as follows:

- UK Supporters for Fields Overseas – monies received for OM's work overseas and transferred directly to them.
- Relief of Sickness and Poverty – monies raised in the UK and overseas specifically for the relief of sickness and poverty worldwide.
- Special Projects – gifts raised and distributed by the charity's founder. Following the death of George Verwer, the founder, this fund will be wound up by the end of September 2023.
- UK National Office restricted appeals – funds raised by UK national office as a result of specific appeals.
- UK National Office restricted Short Term Missions – funds received from participants to cover the cost of their short-term missions experience.
- UK Other – funds held in relation to evangelism and outreach projects.
- Asset funds – monies tied up in assets for the restricted funds. As above, the utilisation of reserves reflects the movement in value of assets in the year.

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,406,810	**2,406,810**
Fixed asset investments	-	20,275	**20,275**
Investment property	-	450,000	**450,000**
Debtors due after more than one year	-	30,833	**30,833**
Current assets	571,751	2,298,290	**2,870,041**
Creditors due within one year	-	(409,640)	**(409,640)**
Creditors due in more than one year	-	(227,337)	**(227,337)**
Total	571,751	4,569,231	**5,140,982**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*207,815*	*2,288,511*	*2,496,326*
Fixed asset investments	-	*17,342*	*17,342*
Investment property	-	*450,000*	*450,000*
Debtors due after more than one year	-	*41,173*	*41,173*
Current assets	*612,249*	*2,068,793*	*2,681,042*
Creditors due within one year	-	*(250,708)*	*(250,708)*
Creditors due in more than one year	-	*(234,611)*	*(234,611)*
Total	*820,064*	*4,380,500*	*5,200,564*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	*2022 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(59,582)**	*278,690*
Adjustments for:		
Depreciation charges	**114,141**	*122,253*
Gains/(losses) on investments	**(2,933)**	*7,187*
Dividends, interests and rents from investments	**(34,347)**	*(5,747)*
Loss on the sale of fixed assets	**1,691**	*1,192*
Decrease in stocks	**17,884**	*2,847*
Decrease/(increase) in debtors	**(258,049)**	*230,431*
Increase in creditors	**151,658**	*11,502*
Net cash provided by/(used in) operating activities	**(69,537)**	*648,355*

23. Analysis of cash and cash equivalents

	2023 £	*2022 £*
Cash in hand	**602,879**	*289,315*
Notice deposits (less than 3 months)	**1,680,466**	*2,055,536*
Total cash and cash equivalents	**2,283,345**	*2,344,851*

24. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	**2,344,851**	**(61,506)**	**2,283,345**
Debt due after 1 year	**(53,100)**	**-**	**(53,100)**
	2,291,751	**(61,506)**	**2,230,245**

25. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. Contributions totaling £85,442 (2022 - £78,184) were paid in the year. At year end £7,539 (2022: £6,623) was outstanding and included within creditors.

26. Operating lease commitments

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	*2022 £*
Not later than 1 year	**31,517**	*43,801*
Later than 1 year and not later than 5 years	**96,468**	*93,000*
Later than 5 years	**265,287**	*259,200*
	393,272	*396,001*

27. Related party transactions

During 2023 a grant of £65,339 was received as final settlement of the loan that had been provided to Alum Rock Hall Trust, an entity under the common control of the charity. There were no other related party transactions during 2023.

OPERATION MOBILISATION

England & Wales - Charity number 1008196

Accounts

Registered number: 02564320
Charity number: 1008196

OPERATION MOBILISATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



WR Partners
Protecting your future.

OPERATION MOBILISATION
(A Company Limited by Guarantee)

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OPERATION MOBILISATION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Amos Fatokun Paul Lindsay Geffrey Meyer, Deputy Chairperson Kathryn Myers David Ost, Chairperson 1 March 2023 onwards (appointed 1 March 2023) Michael Wildsmith Michael Young, Chairperson to 1 March 2023, Company Secretary
Company registered number	02564320
Charity registered number	1008196
Registered office	The Quinta Weston Rhyn Shropshire SY10 7LT
Chief executive officer	Matthew Skirton
Independent auditors	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
Bankers	National Westminster Bank PLC Suite 5 Prospect House Belle Vue Road Shrewsbury SY3 7NR
Solicitors	Wrigleys 19, Cookridge Street Leeds LS2 3AG
Director of Strategic Partnerships	Rob Scoulding (resigned August 2022), Chris Lawley (appointed December 2022)
Director of People in Mission	Andrew Berry
Director of Operations	Jaco Swart
Director of Community	Kevin Boyce

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Background

Operation Mobilisation (OM) in the UK is part of an international Christian mission movement also known internationally as Operation Mobilisation. This report is concerned with the operation of the UK charitable company which works in partnership with other OM entities around the world. For the sake of clarity, future references to the wider OM organisation is termed "OM Worldwide" whilst the UK charitable company is simply termed "Operation Mobilisation" or "OM UK".

OM Worldwide was established in 1957 and now works in over 120 countries and on board the OM Ships, Logos Hope and Doulos Hope. Overall, there are over 4,500 workers from 128 nationalities, 51.2% of whom are serving outside their passport country. There are over 390 workers from the UK working in approximately 50 different countries.

OM UK works in the UK involving ongoing partnerships with churches, agencies, and individuals. OM UK wants to see Christians partnering with OM through the following three objectives: Inspire, Equip, Connect.

The vision of OM UK, in collaboration with other OM teams, Fields and Areas, is focused on seeing vibrant communities of Jesus followers (VCJF) established in the least reached areas across the world.

Objectives and activities

a. Policies and objectives

Operation Mobilisation's charitable objectives, as set out in the Memorandum of Association, are to do the following in any part of the world:

- The advancement of education (particularly for the improvement of literacy and vocational skills) for the benefit of all people;
- The direct relief of sickness and poverty by assisting sick or necessitous persons;
- The advancement of health; and
- The advancement of the Christian religion.

The principal activities carried out by OM are:

- The advancement of the Christian faith within the UK by equipping people for service in the UK and around the world; "education and the advancement of the Christian faith";
- Support for personnel from the UK working with overseas partners, and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health; "support for overseas partners";
- Fundraising to provide grants to promote the advancement of the Christian faith, relief work, education, and the advancement of health; "direct payments"; and
- Compliance with legislative requirements associated with carrying out those Charitable purposes for the public benefit.

Objectives and activities (continued)

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

OM Worldwide which includes OM UK, is committed to the five outcomes that are being pursued as part of the strategic objectives. These are:

- **Mobilising boldly**

We encourage and equip Jesus followers to live and work in communities where the gospel is not known, establishing credible, authentic relationships in Jesus' name.

- Engaging deeply

We demonstrate God's love for the whole person—mind, body and spirit—through education, medical care, vocational training, anti-trafficking initiatives, disaster relief and more.

- Sowing widely

We take every opportunity to provide a clear gospel presentation, using the right channels to touch the right hearts at the right time.

- **Discipling radically**

We walk alongside people who have shown an interest in God's word, studying the Bible, developing local leaders, encouraging sustainability and promoting multiplication.

- Giving generously

We celebrate partners who make our mission possible! God works through generous financial gifts, enabling Jesus followers to take the gospel to the nations, seeing lives and communities transformed through God's love

Within the UK, Operation Mobilisation seeks to work alongside the church to minister to diaspora communities. We work alongside the church to advance the Christian faith among the least reached communities living in the UK. The three words that best encapsulate our strategic goals are:

- To inspire
- To equip
- To connect

Our long-term strategy is to develop ongoing relationships with churches, agencies and individuals which:

- encourage and support them in their Christian faith;
- assist in their education concerning various worldwide situations, focusing on methods of supporting the poorest, most vulnerable and exploited in society;
- deliver well-prepared opportunities for volunteers to take part in projects which transform lives and communities; and
- assist in raising funds to support the charitable work of OM Worldwide.

c. Social investment and public benefit policies

The Board of Trustees is committed to ensuring that all the activities that are undertaken are aligned with the defined objects stated in the founding documents of Operation Mobilisation. The Trustees have taken note of the Charity Commission's guidelines on both the social investment and public benefit requirements. This report details what has been undertaken over the course of the year to meet these requirements.

Strategic report

Achievements and performance

a. Main achievements of the Charity

PARTNER GENEROSITY

The first quarter of 2022 saw the start of the war in Ukraine. The world watched as Ukrainians, in desperation, left their homes, and others waited in hope of change. This crisis led OM in the UK to send an appeal to our partners in the hope of, in a small way, easing the situation. The result of the appeal was unprecedented – our partners gave generously and selflessly (a total of £943,428 in 2022) and continue to do so. Not only are we working in Ukraine with people affected by the war, but our teams in neighbouring countries, together with volunteers from around the world, have provided assistance to many people fleeing the war-torn country.
During the year it came to our attention that many OM workers were struggling to put food on the table – this was as a result of the war in the Ukraine causing a major food crisis. Funds were allocated to the OM Global Food Security fund and to National worker funds, from which OM workers are assisted both financially and with food parcels. In August OM UK assisted with funding towards relief for families affected by the devastating floods in Pakistan.
We have seen significant interest and giving towards an additional vessel for the Ships ministry – the Doulos Hope, purchased in May 2022.
We continue to nurture our relationships with our partners, and to steward their giving carefully. Work is ongoing designing and delivering campaigns that will enable more funds to be raised for undesignated use.

PARTNER ENGAGEMENT

In 2021 we launched a new strategy document which identified three key strategic audiences:

- young disciples(16-30s);
- church leaders/ influencers; and
- faithful supporters.

Our key message for all of the above is that we want people to "Live Out Love", encouraging British Christians to live out a lifestyle that reflects the love of God at home, at work, and around the world.
As part of this strategy, we made the OM website more appealing to the younger audience that we are seeking to engage with.

Our 2021 Christmas appeal with the message of *Live Out Love* took the simple question of 'how will you live out love this Christmas?' We also included a bookmark of key prayer points, one for each month of the year. These have been well received by supporters.

Building on the 2021 strategic review, the Partner Relationship team continued to strengthen relationships with church leaders and influencers within the key communities of students and young people. Work continued to develop a suite of resources for leaders to enable them to encourage British Christians to consider how they might live out God's love amongst the least reached. A number of digital training events were held which were well received, and these will be further developed in 2023.

PARTNER JOURNEY

The Partner Journey team continued to build and develop our support for both individual and church partners of OM in the UK. There were more opportunities to take meetings at churches with 130 meetings being taken by representatives of OM though the year.
OM UK sought to engage and inspire those who connect with OM, including new donors and subscribers. Just over 300 contact cards were received and processed from meetings and events in 2022. The team also dealt with just under 600 individual enquiries in 2022.

Strategic report (continued)

Achievements and performance (continued)

OM UK continued to ensure that the capturing and maintaining of partner data is in line with GDPR guidelines. OM UK also established processes to ensure that OM engages appropriately with partners in potentially vulnerable circumstances.
The events celebrating 60 years of OM in the UK held around the UK saw just over 800 attending in person. These were an opportunity to connect with our longstanding and faithful partners as well as OM alumni who have served with OM in different parts of the world

Our OM in the UK representatives around the country (England, Wales, London, Scotland and N. Ireland) continue to develop long term relationships with seminaries, churches, other like-minded organisations and individuals. We are involved in conducting meetings and participating in planned events.

MISSION OPPORTUNITIES

SHORT TERM

In 2022, OM in the UK engaged with partners in short and longer-term mission opportunities in the UK and abroad.
We launched our first TeenStreet UK event in Ledbury, hosting 71 teens and 38 adults who enjoyed a week of fun and discipleship.



We sent 118 Brits on short-term outreaches to 18 countries, the most common short-term destinations being serving onboard Logos Hope and serving refugees in Serbia and Poland. We also had 5 participants complete our Disaster Response Training.

LONG TERM MISSION PERSONNEL

There are 360 adults who identify OM in the UK as their 'sending office'. We saw 32 new people join our worldwide work (including in the UK) in 2022. Our personnel team deals with enquires, applications, orientation as well as on field and re-entry care of long-term mission workers.

DISCIPLE MAKING MINISTRIES IN THE UK

We have 40 workers based in London, Birmingham, Coventry, and Wolverhampton. They continue to focus their ministries to see vibrant communities of Jesus followers established amongst the least reached, often in partnership with other churches and likeminded organisations. Ministries include helping to run friendship centres (offering classes in English, computer, literacy, administrative help), hosting Bible studies, public book tables, food banks as well as establishing new churches.

Strategic report (continued)

Achievements and performance (continued)

EQUIPPING MINISTRIES

We ran a successful 'in person' Reach program for the final 3 months of 2022. We also ran our English Language Community Outreach (ELCO) program during the year in person and on online. Many of these participants go on to serve in different locations around the world either with OM Worldwide or other organisations.

CARING FOR OUR STAFF

Operation Mobilisation recognises the importance of creating an environment where all personnel can continue to grow to optimise their potential in the workplace. There are various training programs and life skills modules that personnel can participate in to further their own knowledge and experience.

Throughout the year we continued with our regular prayer & encouragement times (both online and in teams) including our 'Wednesday in the Word' morning Bible study and Thursday Prayer Meetings. We also continued to join in with OM International's monthly day of prayer and fasting. The purpose of these activities is to enhance our spiritual awareness as well as building team unity and identity in the various centres across the UK.

b. Fundraising activities and income generation

OM in the UK raises funds through mailings, appeals, individual support raising and by approaching trusts. We hold consent or have legitimate interest to contact the parties that receive our mailings and aim to comply fully with GDPR requirements. As part of our compliance with GDPR we ensure that people only receive the information they want.

If a partner requests their data to be deleted, or if a partner is suspected of being vulnerable, OM ensures that partner does not receive solicitations for funds. They would then only receive information and updates about areas or projects they have requested.

Our missionaries approach their own friends, families and churches to raise financial support. We also apply to trusts to support specific projects. All people serving with OM for more than a month receive training on how to raise funds for their mission work as part of the joining and orientation process. They are encouraged to have an online fundraising page, the content for which is checked and monitored by our fundraising and marketing teams. Once they are serving with us, they are requested to send copies of their newsletters and updates to our personnel department who can monitor any information about their fundraising requests.

Fundraising for the work of OM in other countries is carried out through OM in the UK and we send out newsletters to donors in the UK who support our work overseas. We therefore monitor communications for both the solicitation of funds and reporting back on the use of funds.

During the year, we did not use external professional fundraisers, nor have we ever used lists of contacts supplied by third parties. We aim to comply with the Fundraising Regulator's Code of Fundraising Practice. During 2022, we received no complaints regarding our fundraising practices.

OM UK sends a maximum of six mailings to any individual per year unless they have elected to subscribe to specific mailings. As part of our data retention policy, we regularly review the data held and remove those parties who no longer meet the criteria for holding their details.

Strategic report (continued)

Achievements and performance (continued)

c. Investment policy and performance

The Trustees have powers to invest surplus funds in investments, securities and property as they think fit, subject to the provisions of any relevant legislation. This policy is reviewed periodically by the Board using professional advice where appropriate.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserve policy states that a Free Reserve equivalent of between three- and six-months operating expenditure be kept. The average monthly operating expenditure in 2022 was two hundred and thirty thousand pounds. Based on this figure OM UK is currently meeting its reserve policy. This is required to allow for the uncertain timing of income together with the size and complexity of the organisation. OM UK currently holds adequate reserves as per this policy.

Total Funds	5,200,564
Restricted Funds	820,064
Unrestricted Funds	4,380,500
Designated	2,911,371
Undesignated Reserves	1,469,129
Free Reserves	1,001,787
Undesignated Reserves	1,469,129
minus Unrestricted investments	467,342

c. Principal risks and uncertainties

Management has a Risk Management Strategy that is regularly reviewed. Some of the potential risks that are assessed include the following:

- Ongoing Covid disruptions
- Possible critical incidents
- Possible critical system or equipment failures
- Potential negative changes in operating income and expenditure
- Failure to comply with legislative as well as operational requirements
- Possible lack of resource requirements including key staff

d. Principal funding

Our principal source of funding is gifts and donations from individuals, churches and organisations. (96%)

Structure, governance and management

a. Constitution

Operation Mobilisation is registered as a charitable company limited by guarantee and is governed by it's Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

c. Organisational structure and decision-making policies

The Board of Trustees is responsible for ultimate strategic decisions, having regard to International Policy under the Joint Ministries Agreement (JMA) (see page 9) and advice from senior management. As charity Trustees, they receive no remuneration for their services. All the Members of the Board are non-executive.

The Board normally meets four times a year and is assisted by a Finance and General Purposes Committee consisting of two Board members (one of whom is Chairman of the Committee), the Chief Executive Officer (also known as the UK Director) and members of the UK Executive comprising key management personnel.

The Trustees approve the strategic goals set for each year. These goals are reviewed and assessed regularly by the UK Executive and Trustees as part of the process of setting goals for the next and subsequent years. Day to day operational decisions are taken by the UK Executive headed by the CEO, Matthew Skirton.

Operation Mobilisation operates annual planning and budgeting systems. The annual strategy statement is approved along with the consequential budget by the Board of Trustees. Performance against the strategic goals is reviewed by the Board, including any proposed changes to the strategic goals and any major capital investments. There is a financial reporting system which compares results to the goals, with quarterly reports to the Board.

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Potential new Trustees are invited to attend several meetings before any decision is taken on their appointment and are provided with suitable material to give them background to the organisation. This includes the Memorandum and Articles of Association. Trustees are also notified of developments in the charity sector by the Finance and General Purposes Committee.

e. Pay policy for key management personnel

The Trustees consider the Board of Trustees, and the Executive Leadership team (as detailed on page 1) comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charitable company on a day-to-day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 12 and 26 to the accounts.

The pay of the senior staff is reviewed annually by the Board. OM UK strives towards benchmarking pay against other similar mission organisations.

f. Related party relationships

The charitable company shares the core values of an international partnership operating in over 110 countries worldwide, also known as "Operation Mobilisation". It is a signatory to a "Joint Ministries Agreement" (JMA) which sets out the ways in which the various constituent parts shall work together. In this report, this "international partnership" is called "Operation Mobilisation Worldwide" (or "OM Worldwide") and the charitable company is called "Operation Mobilisation" or "OM UK".
The charitable company is a member of the Evangelical Alliance and Global Connections.

g. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

h. Trustees' indemnities

Trustee members are covered under OM UK's general insurance policy.

Plans for future periods

In 2023 OM UK plans to build on the momentum of activities restarted in 2021 after the covid lock down. An increase in activities, events and number of participants are projected for the coming period. OM UK's goals for the future periods includes:

- Continue to develop our relationships with individuals, churches and other organisations through different initiatives to fulfil our strategic goals of seeing the least reached engaged with the Gospel message.
- See increased numbers of people being involved in short and long-term mission opportunities in the UK and abroad.
- Work with OM International to develop our Partner Generosity team to increase resources for world mission.
- Continue to grow our youth focused activities such as Teenstreet, Reach program and Race across Europe.
- Implement the new OM Management system which consist of a new CRM, accounting software and HR system to increase our efficiency.
- Modernisation of Halesowen training centre.
- Recruit key staff across key ministry areas.
- Continue to enhance OM UK's GDPR and other compliance related processes.
- We plan to produce three editions of the Global magazine and Heartbeat prayer guides and distribute each edition to over ten thousand partners.



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
David Ost
(Chair of Trustees)

Date: 6. 9. 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION

Opinion

We have audited the financial statements of Operation Mobilisation (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 2022 and of its incoming resources and application of resources, including 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 including the Strategic Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION (CONTINUED)

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.

Auditors' 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 Auditors' 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:

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax Compliance Regulations, employment law, Health andSafety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the Charitable Company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes toidentify any recorded instances of irregularity or non compliance that might have a material impact on thestatements.

We assessed the susceptibility of the Charitable Company's financial statements to material misstatements, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

WR Partners

Andrew Malpass BA FCA (Senior statutory auditor)
for and on behalf of:
WR Partners

Chartered Accountants
Statutory Auditors

Belmont House

Shrewsbury Business Park

Shrewsbury

Shropshire

SY2 6LG

Date: 25th September 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	4	**8,116,953**	**2,912,802**	**11,029,755**	*9,743,928*
Charitable activities	5	**100,766**	**384,922**	**485,688**	*272,544*
Investments	6	**17**	**23,730**	**23,747**	*16,581*
Total income		**8,217,736**	**3,321,454**	**11,539,190**	*10,033,053*
Expenditure on:					
Raising funds	7	**-**	**414,994**	**414,994**	*349,584*
Charitable activities	8	**8,154,404**	**2,683,916**	**10,838,320**	*10,132,342*
Total expenditure		**8,154,404**	**3,098,910**	**11,253,314**	*10,481,926*
Net income/(expenditure) before net (losses)/gains on investments		**63,332**	**222,544**	**285,876**	*(448,873)*
Net (losses)/gains on investments		**-**	**(7,186)**	**(7,186)**	*393*
Net income/(expenditure)		**63,332**	**215,358**	**278,690**	*(448,480)*
Transfers between funds	20	**(167,690)**	**167,690**	**-**	*-*
Net movement in funds		**(104,358)**	**383,048**	**278,690**	*(448,480)*
Reconciliation of funds:					
Total funds brought forward		**924,422**	**3,997,452**	**4,921,874**	*5,370,354*
Net movement in funds		**(104,358)**	**383,048**	**278,690**	*(448,480)*
Total funds carried forward		**820,064**	**4,380,500**	**5,200,564**	*4,921,874*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 20 to 40 form part of these financial statements.

OPERATION MOBILISATION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02564320

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	13		**2,496,326**		*2,565,903*
Investments	15		**17,342**		*24,529*
Investment property	14		**450,000**		*450,000*
			2,963,668		*3,040,432*
Current assets					
Stocks	16	**18,179**		*21,026*	
Debtors	17	**359,185**		*589,616*	
Cash at bank and in hand		**2,344,851**		*1,744,617*	
		2,722,215		*2,355,259*	
Creditors: amounts falling due within one year	18	**(250,708)**		*(225,369)*	
Net current assets			**2,471,507**		*2,129,890*
Total assets less current liabilities			**5,435,175**		*5,170,322*
Creditors: amounts falling due after more than one year	19		**(234,611)**		*(248,448)*
Total net assets			**5,200,564**		*4,921,874*

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

	Note	2022 £	*2021 £*
Charity funds			
Restricted funds	20	**820,064**	*924,422*
Unrestricted funds	20	**4,380,500**	*3,997,452*
Total funds		**5,200,564**	*4,921,874*

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
David Ost
(Chair of Trustees)

Date: 6. 9. 2023

The notes on pages 20 to 40 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	22	**648,355**	*466,649*
Cash flows from investing activities			
Dividends, interests and rents from investments		**5,747**	*582*
Proceeds from the sale of tangible fixed assets		**-**	*530*
Purchase of tangible fixed assets		**(53,868)**	*(50,674)*
Net cash used in investing activities		**(48,121)**	**(49,562)**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**600,234**	**417,087**
Cash and cash equivalents at the beginning of the year		**1,744,617**	*1,327,530*
Cash and cash equivalents at the end of the year	23	**2,344,851**	*1,744,617*

The notes on pages 20 to 40 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Operation Mobilisation is a Charitable Company limited by Guarantee and was incorporated on 12 February 1992. The company is registered in England and Wales. The objectives of the Charity are listed on page 2 of the annual report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Operation Mobilisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

2.2 Going concern

The Trustees have reviewed the Charity's financial position and are encouraged by the ongoing level of giving and the improvement in the free reserves position. With the recognition of the Charity's net current asset position, the directors have confidence that the Charity has adequate resources to remain in operation for at least the next twelve months and can continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at an estimated valuation, provided the value is quantifiable.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes cost incurred in motivating individual partners to donate to the work of Operation Mobilisation Worldwide.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, and comprises the following:

- **Direct Payments** - This represents amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources.

- **Support for Overseas Partners** - The amount detailed here includes the cost to the UK National Office of support for UK personnel (including those overseas) in the areas of personnel, finance etc. It also includes expenditure incurred in education and informing supporters of OM's work worldwide and the general public on the work of the charity. It includes such things as regular prayer letters, project information sheets, advertising and the costs associated with developing and implementing these.

- **Education and the Advancement of the Christian Faith** - This represents expenditure by our training bases in Birmingham and London on evangelistic and training activities within the UK.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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 institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling for the month of the transaction.

These rates (provided by the International Finance Office) are used in Operation Mobilisation worldwide.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% on purchases, 6.7% on renovations
Long-term leasehold property	-	3% /10% on renovations, lease purchases written off over the remainder of the lease - maximun 50 years
Motor vehicles	-	20% - 50%
Fixtures and fittings	-	33% for computer equipment, 20% for the remainder

2. Accounting policies (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments comprise investment property, donated shares and longer term cash deposits. Cash deposits are included at the year-end balance in the relevant bank account. Investment property is values using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Cash at bank and in hand

Cash at bank and 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.

2.13 Liabilities and provisions

Liabilities 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

In applying the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical accounting estimates and assumptions:

The critical accounting judgements that the Trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

Critical areas of judgment:

Assessing indicators of impairment
In assessing whether there have been any indicators of impairment in relation to assets, the Trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

Income recognition
Operation Mobilisation accounts for monies received as donations on behalf of other OM entities worldwide as income and matching expenditure as the money is transferred via OM worldwide's international transfer system. The Trustees have referred to the guidance in the 2019 Statement of Recommended Practice (FRS 102) when determining whether to account for these transactions as agent or principal and consider Operation Mobilisation to be acting as principal.

4. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations				
Income from Overseas Supporters	1,326,840	476,073	**1,802,913**	*1,932,062*
Income from OM Fields Overseas	-	518,049	**518,049**	*431,680*
Income from UK Supporters for Fields Overseas	4,827,729	-	**4,827,729**	*4,775,491*
Income for Relief & Development work	1,922,765	-	**1,922,765**	*764,260*
Subtotal detailed disclosure	8,077,334	994,122	**9,071,456**	*7,903,493*
Legacies	39,619	526,611	**566,230**	*503,162*
Similar incoming resources	-	1,392,069	**1,392,069**	*1,337,273*
Subtotal	39,619	1,918,680	**1,958,299**	*1,840,435*
	8,116,953	2,912,802	**11,029,755**	*9,743,928*
Total 2021	*7,076,584*	*2,667,344*	*9,743,928*	

5. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Literature and Other Sales	5,793	2,386	**8,179**	*3,412*
Services to Overseas Partners	150	29,095	**29,245**	*21,470*
Other	94,823	353,441	**448,264**	*247,662*
	100,766	384,922	**485,688**	*272,544*
Total 2021	*53,326*	*219,218*	*272,544*	

6. Investment income

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Rental Income	-	18,000	**18,000**	*16,000*
Interest Income	17	5,730	**5,747**	*581*
	17	23,730	**23,747**	*16,581*
Total 2021	*103*	*16,478*	*16,581*	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Ministry	2,821	**2,821**	*251*
Administration	18,420	**18,420**	*5,683*
Personnel	-	**-**	*38,628*
Travel	33,540	**33,540**	*11,709*
Communication	44,878	**44,878**	*58,048*
Other	2,665	**2,665**	*194*
Wages and salaries	312,670	**312,670**	*235,071*
	414,994	**414,994**	*349,584*
Total 2021	*349,584*	*349,584*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	*Total 2021 £*
Education and the Advancement of the Christian Faith	139,974	1,158,791	**1,298,765**	*1,214,718*
Support for Overseas Partners	1,422,458	1,416,141	**2,838,599**	*2,627,800*
Direct Payments	6,591,972	108,984	**6,700,956**	*6,289,824*
	8,154,404	2,683,916	**10,838,320**	*10,132,342*
Total 2021	*7,457,963*	*2,674,379*	*10,132,342*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £	*Total funds 2021 £*
Education and the Advancement of the Christian Faith	1,298,765	**1,298,765**	*1,214,718*
Support for Overseas Partners	2,838,599	**2,838,599**	*2,627,800*
Direct Payments	6,700,956	**6,700,956**	*6,289,824*
	10,838,320	**10,838,320**	*10,132,342*
Total 2021	*10,132,342*	*10,132,342*	

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Education and the Advancement of the Christian Faith 2022 £	Support for Overseas Partners 2022 £	Direct Payments 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	766,357	1,235,527	-	**2,001,884**	*1,996,836*
Ministry	42,055	642,586	-	**684,641**	*510,097*
Administration	182,723	350,390	-	**533,113**	*459,002*
Personnel	92,780	-	-	**92,780**	*69,613*
Travel	50,093	108,693	-	**158,786**	*66,053*
Communication	44,242	63,930	-	**108,172**	*118,485*
Grants	-	-	6,700,956	**6,700,956**	*6,289,824*
Professional Fees inc Audit	10,671	18,854	-	**29,525**	*35,666*
Other	109,844	418,619	-	**528,463**	*586,766*
	1,298,765	2,838,599	6,700,956	**10,838,320**	*10,132,342*
Total 2021	*1,214,718*	*2,627,800*	*6,289,824*	*10,132,342*	

Governance costs are included within the total resources expended as shown above. These totaled £48,693 in 2022 (2021: £49,698)

10. Auditors' remuneration

	2022 £	*2021 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**24,900**	*22,680*
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	**2,400**	-

11. Staff costs

	2022 £	2021 £
Wages and salaries	**2,081,439**	*2,018,565*
Social security costs	**154,931**	*138,521*
Contribution to defined contribution pension schemes	**78,184**	*74,821*
	2,314,554	*2,231,907*

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Support to other missions	**48**	*56*
Education and the Advancement of the Christian Faith	**48**	*47*
Fundraising and Governance	**25**	*29*
	121	*132*

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the UK executive team of 5 people (2021: 5 people) looking after the day-to-day affairs of the charity. The total employee benefits of the key management personnel of the Trust were £174,732 (2021: £175,894).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 December 2022, expenses totaling £1,591 were reimbursed or paid directly to 3 Trustees *(2021 - £1,984 to 2 Trustees)*.

13. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	**2,772,500**	**513,556**	**53,115**	**304,224**	**3,643,395**
Additions	**-**	**-**	**32,860**	**21,008**	**53,868**
Disposals	**-**	**-**	**(3,470)**	**(27,546)**	**(31,016)**
At 31 December 2022	**2,772,500**	**513,556**	**82,505**	**297,686**	**3,666,247**
Depreciation					
At 1 January 2022	**515,850**	**262,851**	**29,799**	**268,992**	**1,077,492**
Charge for the year	**61,050**	**16,985**	**13,881**	**30,337**	**122,253**
On disposals	**-**	**-**	**(3,470)**	**(26,354)**	**(29,824)**
At 31 December 2022	**576,900**	**279,836**	**40,210**	**272,975**	**1,169,921**
Net book value					
At 31 December 2022	**2,195,600**	**233,720**	**42,295**	**24,711**	**2,496,326**
At 31 December 2021	*2,256,650*	*250,705*	*23,316*	*35,232*	*2,565,903*

14. Investment property

	Freehold investment property £
Valuation	
At 1 January 2022	**450,000**
At 31 December 2022	**450,000**

The investment property is in North London and was previously used for our charitable purposes. However, this property was deemed to be surplus to our requirements from an operational point of view in 2017 and has been reclassified by the Trustees as held for investment as of 1st January 2017, with a valuation of £450,000. The valuations were based on the Directors' estimate of the market value, supported by valuations provided by Estate Agents. This is rented out to generate an income for the Charity. Following a desktop review, the valuation was confirmed as shown above.

15. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	**24,529**
Revaluations	**(7,187)**
At 31 December 2022	**17,342**
Net book value	
At 31 December 2022	**17,342**
At 31 December 2021	*24,529*

16. Stocks

	2022 £	*2021 £*
Goods for resale	**18,179**	*21,026*

17. Debtors

	2022 £	2021 £
Due after more than one year		
Other debtors	**41,173**	*60,679*
	41,173	*60,679*
Due within one year		
Other debtors	**284,568**	*504,848*
Prepayments and accrued income	**33,444**	*24,089*
	359,185	*589,616*

Included in debtors are beneficial loans as follows:

	2022 £	2021 £
Due within one year	**17,929**	*20,962*
Due after one year	**41,173**	*60,679*
	59,102	*81,641*

The above loans have been made in furtherance of the objectives of Operation Mobilisation. These are generally low interest or interest free loans with variable repayment terms as agreed with individuals.

18. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	**56,405**	*51,018*
Other taxation and social security	**40,557**	*35,639*
Other creditors	**128,846**	*56,033*
Accruals and deferred income	**24,900**	*82,679*
	250,708	*225,369*

19. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Loans	**53,100**	*53,100*
Accruals	**181,511**	*195,348*
	234,611	*248,448*

The Accruals figure is the Re-Entry Reserve, which is to provide for any allowances given to individuals from the UK after the agreement schedule. However, the amount provided here is likely to be paid out between nil and 25 years.

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Designated funds						
Asset Fund	**2,351,049**	**-**	**-**	**(61,943)**	**-**	**2,289,106**
UKNO	**308,405**	**245,510**	**(103,610)**	**171,960**	**-**	**622,265**
	2,659,454	**245,510**	**(103,610)**	**110,017**	**-**	**2,911,371**
General funds						
General Funds	**1,337,998**	**3,075,944**	**(2,995,300)**	**57,673**	**(7,186)**	**1,469,129**
Total Unrestricted funds	**3,997,452**	**3,321,454**	**(3,098,910)**	**167,690**	**(7,186)**	**4,380,500**

20. Statement of funds (continued)

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Restricted funds						
UK Supporters for Fields overseas	-	3,912,636	(3,912,636)	-	-	-
Relief of Sickness & Poverty UK	133,310	1,413,978	(1,457,732)	13	-	89,569
Special Projects	282,228	1,868,364	(1,833,784)	(56,125)	-	260,683
UKNO restricted - appeals	92,730	377,542	(404,889)	(8,513)	-	56,870
UKNO restricted - short term missions	339	75,967	(71,665)	-	-	4,641
UKNO restricted - other	200,336	207,054	(111,503)	(95,401)	-	200,486
Relief of Sickness & Poverty	-	362,195	(362,195)	-	-	-
Asset Fund	215,479	-	-	(7,664)	-	207,815
	924,422	8,217,736	(8,154,404)	(167,690)	-	820,064
Total of funds	4,921,874	11,539,190	(11,253,314)	-	(7,186)	5,200,564

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Asset Fund	2,412,753	-	-	(61,704)	2,351,049
UKNO	335,949	11,366	(117,516)	78,606	308,405
	2,748,702	11,366	(117,516)	16,902	2,659,454
General funds					
General Funds	1,279,361	2,891,675	(2,906,428)	73,390	1,337,998
Total Unrestricted funds	4,028,063	2,903,041	(3,023,944)	90,292	3,997,452
Restricted funds					
UK Supporters for Fields overseas	-	3,588,438	(3,588,438)	-	-
Relief of Sickness & Poverty UK	60,779	764,260	(691,729)	-	133,310
WACA	473,257	-	(477,279)	4,022	-
Special Projects	354,722	2,071,571	(2,108,725)	(35,340)	282,228
UKNO restricted - appeals	45,911	499,349	(457,162)	4,632	92,730
UKNO restricted - short term missions	4,042	44,193	(46,342)	(1,554)	339
UKNO restricted - other	170,552	162,202	(88,308)	(44,110)	200,336
Asset Fund	233,028	-	-	(17,549)	215,479
	1,342,291	7,130,013	(7,457,983)	(89,899)	924,422
Total of funds	5,370,354	10,033,054	(10,481,927)	393	4,921,874

20. Statement of funds (continued)

DESIGNATED FUNDS

The income funds of the Charity include the following designated funds that have been set aside out if unrestricted funds held by the Trustees for specific purposes:

- Designated Asset Fund – represents funds that are tied up in fixed assets. The utilisation of these funds is commensurate with the change in the total value of fixed assets during the year due to acquisitions, disposals and depreciation.
- Other - monies allocated for specific projects by the Trustees.

RESTRICTED FUNDS

The restricted funds of the Charity consist of certain income for which there is a restriction on their use and are detailed as follows:

- UK Supporters for Fields Overseas – monies received for OM's work overseas and transferred directly to them.
- Relief of Sickness and Poverty – monies raised in the UK and overseas specifically for the relief of sickness and poverty worldwide.
- WACA – monies held in the UK for the work of WACA, an OM overseas field. WACA is now being managed by another charity based in Switzerland and the funds were transferred to this legal entity 1st January 2021.
- Special Projects – gifts raised and distributed by the charity's founder. Following the death of George Verwer, the founder, this fund will be wound up by the end of September 2023.
- UK National Office restricted appeals – funds raised by UK national office as a result of specific appeals.
- UK National Office restricted Short Term Missions – funds received from participants to cover the cost of their short-term missions experience.
- UK Other – funds held in relation to evangelism and outreach projects.
- Asset funds – monies tied up in assets for the restricted funds. As above, the utilisation of reserves reflects the movement in value of assets in the year.

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	207,815	2,288,511	**2,496,326**
Fixed asset investments	-	17,342	**17,342**
Investment property	-	450,000	**450,000**
Debtors due after more than one year	-	41,173	**41,173**
Current assets	612,249	2,068,793	**2,681,042**
Creditors due within one year	-	(250,708)	**(250,708)**
Creditors due in more than one year	-	(234,611)	**(234,611)**
Total	820,064	4,380,500	**5,200,564**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*215,479*	*2,350,424*	*2,565,903*
Fixed asset investments	-	*24,529*	*24,529*
Investment property	-	*450,000*	*450,000*
Debtors due after more than one year	-	*60,679*	*60,679*
Current assets	*708,943*	*1,585,637*	*2,294,580*
Creditors due within one year	-	*(225,369)*	*(225,369)*
Creditors due in more than one year	-	*(248,448)*	*(248,448)*
Total	*924,422*	*3,997,452*	*4,921,874*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	278,690	(448,480)
Adjustments for:		
Depreciation charges	122,253	123,971
Gains/(losses) on investments	7,187	(393)
Dividends, interests and rents from investments	(5,747)	(581)
Loss on the sale of fixed assets	1,192	6,050
Decrease in stocks	2,847	1,411
Decrease in debtors	230,431	695,986
Increase in creditors	11,502	88,685
Net cash provided by operating activities	648,355	466,649

23. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	289,316	1,319,325
Notice deposits (less than 3 months)	2,055,536	425,292
Total cash and cash equivalents	2,344,851	1,744,617

24. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	1,744,617	600,234	2,344,851
Debt due after 1 year	(53,100)	-	(53,100)
	1,691,517	600,234	2,291,751

OPERATION MOBILISATION

England & Wales - Charity number 1008196

Accounts



Operation Mobilisation Annual Report and Financial Statements

Year ended 31 December 2021

Company Number 02564320

Charity Registration Number 1008196 (England and Wales)

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REFERENCE AND MANAGEMENT INFORMATION

Company Name:	Operation Mobilisation
Company Registration Number:	02564320
Charity Registration Number:	1008196
Registered Office:	The Quinta, Weston Rhyn, Shropshire, SY10 7LT

BOARD OF DIRECTORS/TRUSTEES

Michael Young (Company Chairperson, appointed 9th September 2021)
David Ost (Chair) - (Resigned 9th September 2021)
Geffrey Meyer (Deputy Chair)
Paul Lindsay
Kathryn Myers
Amos Fatokun
Michael Wildsmith (appointed 10/2/21)
David Skews (resigned 9/6/21)
Peter Lawrence (resigned 8/12/21)

EXECUTIVE LEADERSHIP TEAM

Matthew Skirton	Chief Executive Officer (CEO)
Rob Scoulding	Director of Strategic Partnerships
Andrew Berry	Director of People in Mission
Jaco Swart	Director of Operations
Kevin Boyce	Director of Community

AUDITOR

WR Partners, Belmont House, Shrewsbury Business Park, Shropshire, SY2 6LG

BANKERS

National Westminster Bank PLC, Shrewsbury Corporate Office, Suite 5, Prospect House, Belle Vue Road, Shrewsbury, 5Y3 7NR

SOLICITORS

Wrigleys, 19 Cookridge Street, Leeds LS2 3AG

WORKING NAMES USED

- OM
- OM UK
- OM United Kingdom

TRUSTEES' REPORT - ABOUT THE ORGANISATION

Operation Mobilisation (OM) in the UK is part of an international Christian missions movement also known internationally as Operation Mobilisation. This report is concerned with the operation of the UK charitable company which works in partnership with other OM entities around the world. For the sake of clarity, future references to the wider OM organisation is termed "OM Worldwide" whilst the UK charitable company is simply termed "Operation Mobilisation" or "OM UK".

OM Worldwide was established in 1957 and now works in over 120 countries and on board the OM Ship "Logos Hope". Overall, there are over 4,500 workers from 128 nationalities, 51.2% of whom are serving outside their passport country. There are over 390 workers from the UK working in approximately 50 different countries.

Our work in the UK involves ongoing partnerships with churches, agencies, and individuals. We want to see Christians partnering with OM through the following three objectives: Inspire, Equip, Connect.

The vision of OM UK in collaboration with other OM teams, Fields and Areas is focused on progressing the vision of to see vibrant communities of Jesus followers (VCJF) established in the least reached areas across the world.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1990 and registered as a charity on 12 February 1992. Established under a Memorandum of Association which sets out the objects and powers of the charitable company, the company is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The only members are the Trustees.

ORGANISATIONAL STRUCTURE

The Board of Trustees is responsible for ultimate strategic decisions, having regard to International Policy under the Joint Ministries Agreement (JMA) (see page 5) and advice from senior management. As charity Trustees, they receive no remuneration for their services. All the Members of the Board are non-executive.

The Board normally meets four times a year and is assisted by a Finance and General Purposes Committee consisting of two Board members (one of whom is Chairman of the Committee), the Chief Executive Officer (also known as the UK Director) and members of the UK Executive comprising key management personnel.

The Trustees approve the strategic goals set for each year. These goals are reviewed and assessed regularly by the UK Executive and Trustees as part of the process of setting goals for the next and subsequent years. Day to day operational decisions are taken by the UK Executive headed by the CEO, Matthew Skirton.

Operation Mobilisation operates annual planning and budgeting systems. The annual strategy statement is approved along with the consequential budget by the Board of Trustees. Performance against the strategic goals is reviewed by the Board, including any proposed changes to the strategic goals and any major capital investments. There is a financial reporting system which compares results to the goals, with quarterly reports to the Board.

RECRUITMENT AND APPOINTMENT OF THE BOARD OF TRUSTEES

The Trustees are also the Directors under the company's Articles known as members of the Management Committee, normally known as the "Board of Trustees". Under the requirements of the Memorandum and Articles of Association, the Trustees are elected for a period of three years, after which they must be re-elected at the next Annual General Meeting.

Currently we have six experienced and committed Trustees and are actively seeking to recruit new Trustees to ensure that the charitable company has the right balance of skills. Only the Members (who are in our case the Board of Trustees) have power to appoint new Trustees.

INDUCTION AND TRAINING OF TRUSTEES

Potential new Trustees are invited to attend several meetings before any decision is taken on their appointment and are provided with suitable material to give them background to the organisation. This includes the Memorandum and Articles of Association. Trustees are also notified of developments in the charity sector by the Finance and General Purposes Committee.

INTERNATIONAL PARTNERSHIP

The charitable company shares the core values of an international partnership operating in over 110

countries worldwide, also known as "Operation Mobilisation". It is a signatory to a "Joint Ministries Agreement" (JMA) which sets out the ways in which the various constituent parts shall work together. In this report, this "international partnership" is called "Operation Mobilisation Worldwide" (or "OM Worldwide") and the charitable company is called "Operation Mobilisation" or "OM UK".
The charitable company is a member of the Evangelical Alliance and Global Connections.

OBJECTIVES AND ACTIVITIES

Operation Mobilisation's charitable objectives, as set out in the Memorandum of Association, are to do the following in any part of the world:

- The advancement of education (particularly for the improvement of literacy and vocational skills) for the benefit of all people;
- The direct relief of sickness and poverty by assisting sick or necessitous persons;
- The advancement of health; and
- The advancement of the Christian religion.

The principal activities carried out by OM are:

- The advancement of the Christian faith within the UK by equipping people for service in the UK and around the world; "education and the advancement of the Christian faith";
- Support for personnel from the UK working with overseas partners, and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health; "support for overseas partners";
- Fundraising to provide grants to promote the advancement of the Christian faith, relief work, education, and the advancement of health; "direct payments"; and
- Compliance with legislative requirements associated with carrying out those Charitable purposes for the public benefit.

AIMS

Our aim is to mobilise people to share the Christian faith with every generation in every nation, pioneering and leading initiatives to redeem lives, rebuild communities and restore hope. Operation Mobilisation in the UK acts as a resourcing centre for the works of Operation Mobilisation Worldwide, motivating and equipping people to share God's love with people all over the world. It seeks to help plant and strengthen churches, especially in areas of the world where Christ is less known. This is in line with the global OM Mission Statement of wanting to see vibrant communities of Jesus followers among the least reached.

Within the UK, Operation Mobilisation seeks to work alongside the church to minister to diaspora communities. We work alongside the church to advance the Christian faith among the least reached communities living in the UK. The three words that best encapsulate our strategic goals are:

- TO INSPIRE
- TO EQUIP
- TO CONNECT

Our medium and long term strategies are to develop ongoing relationships with churches, agencies and individuals which:

- encourage and support them in their Christian faith;
- assist in their education concerning various worldwide situations, focusing on methods of supporting the poorest, most vulnerable and exploited in society;
- deliver well-prepared opportunities for volunteers to take part in projects which transform lives and communities; and
- assist in raising funds to support the charitable work of OM Worldwide.

PUBLIC BENEFIT

We have referred to the Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. The Trustees are therefore confident that Operation Mobilisation meets the public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

PARTNER GENEROSITY

As we came to the end of 2021, we celebrated that our income increased slightly despite the ongoing impacts of the pandemic and economic downturn.
We had two major emergency appeals in 2021 for which we once again saw the amazing generosity of our partners:

- North India Covid appeal – we were able to send gifts to support the work of our partner organisation Nicodemus Trust to provide food and practical aid to thousands of families affected by Covid-19;
- Afghanistan crisis appeal raised over £240,000 with funding sent to support the work amongst those fleeing the country following the Taliban takeover.

We were also able to disperse significant funds to 71 OM projects around the world.

We continue to partner with colleagues from across the globe on a major gift campaign strategy. We have begun to see the fruits of this collaboration with a significant individual gift received from a major donor towards an additional vessel for the Ships ministry.
The '*Africans reaching Africans*' campaign meant we were able to support young Africans for 6 months to go to *Logos Hope* while it was in Africa. A number of these folk will be staying on board for a further one to two years.
Work continued designing and delivering campaigns that will enable more funds to be raised for undesignated use.

PARTNER ENGAGEMENT

In 2021 we launched a new strategy document which identified three key strategic audiences:

- young disciples(16-30s);
- church leaders/ influencers; and
- faithful supporters.

Our key message for all of the above is that we want people to "Live Out Love", encouraging British Christians to live out a lifestyle that reflects the love of God at home, at work, and around the world.
As part of this strategy, we made OM website more appealing to the younger audience that we are seeking to engage with.

Our 2021 Christmas appeal with the message of *Live Out Love* took the simple question of 'how will you live out love this Christmas?' We also included a bookmark of key prayer points, one for each month of the year. These have been well received by supporters.

Building on the 2020 strategic review the Partner Relationship team continued to strengthen relationships with church leaders and influencers within the key communities of students and young people. Work continued to develop a suite of resources for leaders to enable them to encourage British christians to consider how they might live out God's love amongst the least reached. A number of digital training events were held which were well received, and these will be further developed in 2022.

PARTNER JOURNEY

The Partner Journey Team continued to build and develop our support for both individual and church partners of OM in the UK. We sought to engage and inspire those who connect with OM, from the new donor or subscriber right through to our longstanding faithful partners and the Alumni who have previously served with OM in different parts of the world.

We continued to update and improve our processes for capturing and maintaining data from partners in line with GDPR guidelines.
We continued to develop, build and maintain relationships with churches through our church partner managers and our network of volunteer ambassadors who also represent OM in their areas.

MISSION OPPORTUNITIES

SHORT TERM

In 2021 OM in the UK engaged with partners in short and longer-term mission opportunities in the UK and abroad.
We undertook a 'hybrid' Teen Street, with participants at the Quinta and a streamed program from Germany. We ran a 'Gap year' program from April to July.
Some of the Short Term Outreaches programs included working with refugees in the UK, the Gulf, Turkey and Ireland.

LONG TERM MISSION PERSONNEL

Over 384 adult individuals, who identify the UK as their sending office, are involved in longer term mission opportunities in OM programmes worldwide (including the UK). We saw 18 new people from the UK join this work in 2021. Our work included dealing with enquiries, applications, orientation, on-field and re-entry care.

DISCIPLE MAKING MINISTRIES IN THE UK

We have workers based in London, Birmingham, Sheffield, Coventry, Nottingham and Wolverhampton. They have focused their ministries on the OM mission statement of wanting to see vibrant communities of Jesus followers among the least reached. Their ministries include meeting people, helping run clubs such as sewing, computer literacy and food banks, hosting bible studies, running media-based projects, organising children's events, starting bible study groups and training leaders as well as supporting churches who are doing these types of ministries. More staff were able to return to work throughout the year as lockdown was eased and people adapted to new ways of doing ministry.

EQUIPPING MINISTRIES

We ran a successful 5 month Reach program during the Autumn. Our English Language program was able to do some training online. Some training staff were able to do individual tutoring whilst other team members helped with Disciple Making Ministries (DMM). The mobilisation and equipping of disciples remains at the heart of our programmes. We have seen a number of our graduates going on to serve in different mission locations around the world.

CARING FOR OUR STAFF

It has been a challenging time for everyone over the past couple of years. We have sought to support all our staff through this season with things like running an online Managers Role in Resilience Course. For the wider team we ran a 'coming out of lockdown' seminar. As we led the team through a time of reflection it was good to hear people share their challenges but also the many positive things they experienced during lockdown.

Through the year we continued with our daily online Prayer & Encouragement times including our 'Wednesday in the Word' morning Bible study and Thursday Prayer Meetings. We also continued to join in with OM International's monthly day of prayer and fasting. These online times have brought us together as a wider team during periods of lockdown.

PLANS FOR FUTURE PERIODS

We are planning several key ministry events as well as a general increase in activities (possibly to pre-covid levels) to *inspire*, *equip* and *connect* individuals and churches to missions.

The training department is planning to run two English Language and Cultural Opportunities (ELCO) courses to prepare potential candidates to join OM ministries world-wide. They are also aiming to run REACH programs and the School of Evangelism (SoE) to further equip those considering longer term placements with OM or other mission organisations.

There are also a number of additional ministry activities being planned for 2022 such as the launch of TeenStreet in the UK, the celebrations of 60 years of OM in the UK and short-term outreaches during the Commonwealth Games in Birmingham.

As the Covid vaccination program continues to reduce the impact of the virus, we plan to send more people to serve on the OM ship and OM fields abroad.

OM in the UK aims to significantly grow its gift income to support the task of establishing vibrant communities of Jesus followers among the least reached. We are considering how best to utilise our current database but also how to better inspire new partners to give towards this task. We plan to migrate to a new Customer Relationship Management (CRM) system to facilitate our relationship with partners better.

We plan to grow our Discipleship Making Ministries in Birmingham as well as London by appointing key personnel while also inspiring and equipping the local churches to *live out love*.

We plan to produce three editions of our *Global* magazine and *Heartbeat* prayer guides and distribute each edition to over ten thousand partners.

An IT systems upgrade will be undertaken to ensure that OM in the UK is fully protected against any potential cyber security attack.

The Covid situation will continue to be monitored and where necessary appropriate steps will be taken in the interest of keeping our employees safe as well as any other persons who may be actively engaged with OM in the UK.

PRINCIPAL RISKS AND UNCERTAINTIES

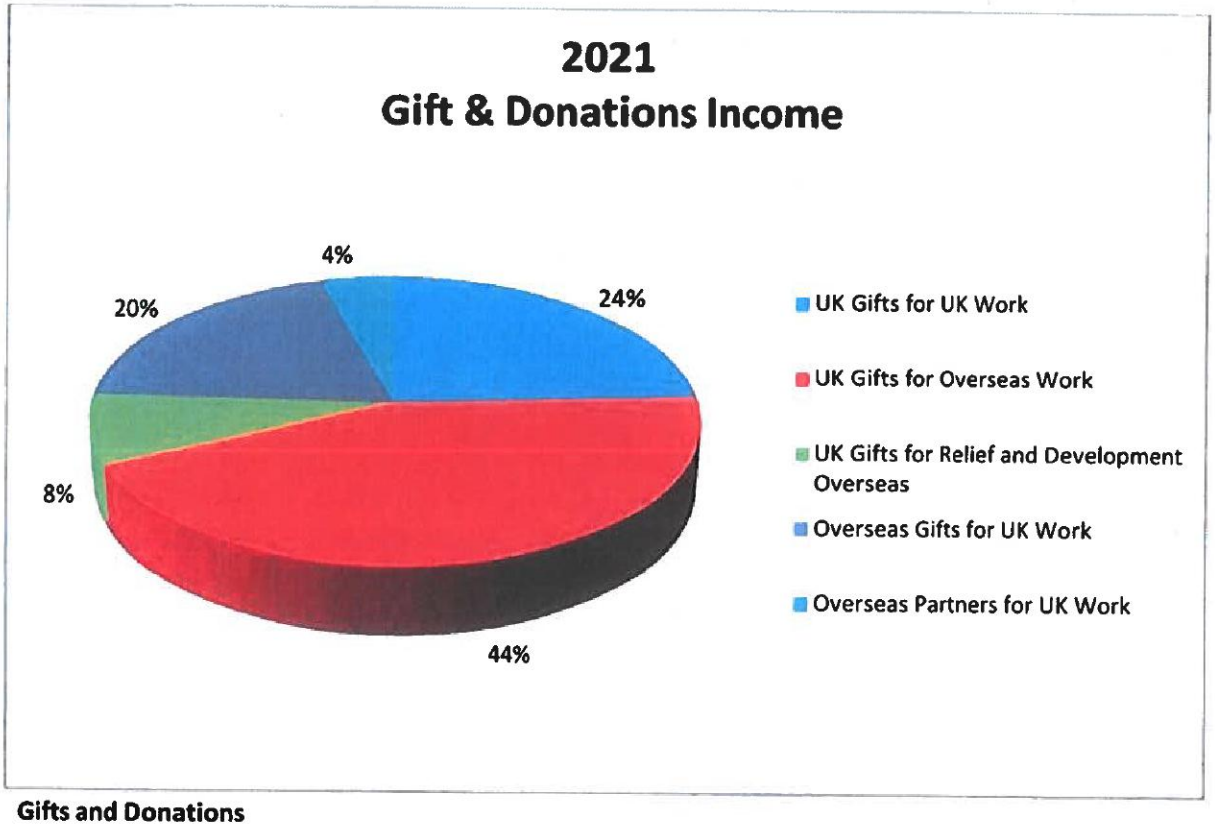
Management has a Risk Management Strategy that is regularly reviewed. Some of the potential risks that are assessed include the following:

- Ongoing Covid disruptions
- Possible critical incidents
- Possible critical system or equipment failures
- Potential negative changes in operating income and expenditure
- Failure to comply with legislative as well as operational requirements.
- Possible lack of resource requirements including key staff.

STRATEGIC REPORT - FINANCIAL REVIEW

INCOME

Our total income for 2021 was £10 million (£10 million in 2020). This included income from UK supporters of £7.3 million (£7.27 million in 2020). 97% of our income came from donations and gifts (90% in 2020). The following is an analysis of donations and gifts by category.

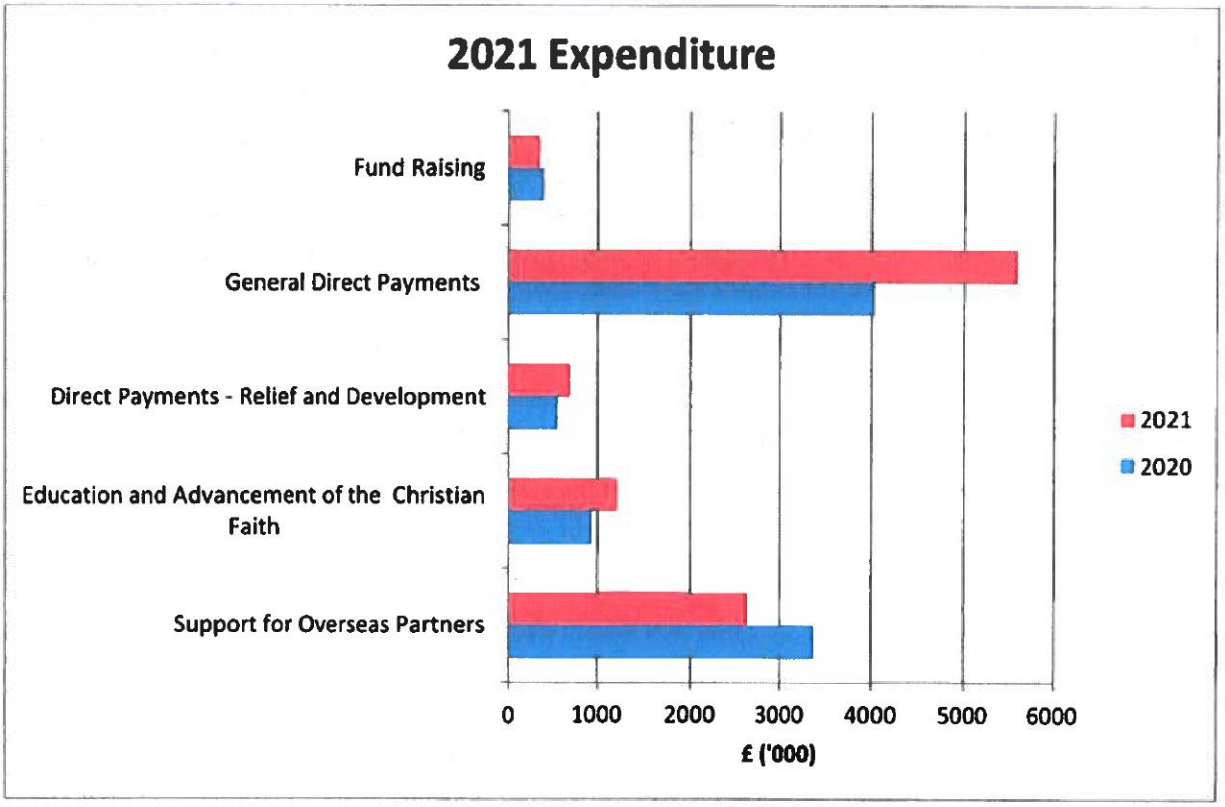


Gifts and Donations

	2021 ('000)	2020 ('000)
UK Gifts for UK Work	£ 1,841	£ 2,233
UK Gifts for Overseas Work	£ 4,775	£ 4,542
UK Gifts for Relief and Development Overseas	£ 764	£ 590
Sub Total	**£ 7,380**	**£ 7,365**
Overseas Gifts for UK Work	£ 1,932	£ 1,784
Income from OM fields overseas	£ 432	£ 345
	£ 9,744	**£ 9,494**

EXPENDITURE

Total expenditure was £10.48 million in 2021 (£9.29 million in 2020) and is analysed into the following classifications as shown in the bar chart:



2021 EXPENDITURE

	2021 ('000)	2020 ('000)
Support for Overseas Partners	2,628	3,375
Education and Advancement of the Christian Faith	1,215	937
Direct Payments - Relief and Development	692	560
General Direct Payments	5,598	4,026
Fund Raising	350	394
	10,483	**9,292**

Expenditure (General Direct Payments) in 2021 has been significantly impacted by transferring the equity of the ministry of WACA to a separate legal entity (see note 16 to the accounts).

FUNDRAISING

Only 3.34% of the total expenditure for 2021 was spent on fundraising, the other 96.66% being spent on our charitable activities (2020 4.24%).

Support for Overseas Partners – support for personnel from the UK working both in the UK and with overseas partners and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health. In 2021 this support has decreased by just over £748k compared with 2020 (2021 2.63 m,2020 £3.38m)

Education and the Advancement of the Christian Faith – evangelism within the UK and training and equipping people in the UK for service in the UK and around the world. There has been an increase of expenditure in this area of £278k. (2021 £1.21m, 2020 £0.94m)

Direct Payments: Relief and Development – amounts given to help OM's Worldwide work overseas, including education and health. In 2021, expenditure in this area rose by over £130,000 due to Covid relief appeal responses and Afghan refugee crisis appeal responses (2021 £0.69m, 2020 £0.56).

Direct Payments: Other – Other amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources. This will include the advancement of the Christian faith, relief work, education and the advancement of health. This has increased substantially due to the distributions of restricted and designated funds, specific legacies to other OM ministries being passed on and the transfer of the operations known as WACA to another legal entity (2021 £5.60m, 2020 £3.98m).

TOTAL direct payments of over £6 million are funds raised predominately from UK supporters to finance the work of OM worldwide.

A fuller explanation of the analysis used can be found in Note 7 of the Accounting policies on page 25.

The full results of the company for the year ended 31st December 2021 are set out in the financial statements on pages 21 to 39. Dividends are not permitted under the Articles of Association.

RESERVES POLICY

The Trustees consider that reserves equivalent to between three and six months operating expenditure, plus an amount equal to the designated reserves (Fixed Asset Fund - see Note 16), is required to allow for the uncertain timing of income together with the size and complexity of the operation.

- There are total reserves of £4.92million, of which £0.92million are restricted
- The total of unrestricted reserves at 31st December 2021 is £4.00 million
- Included in the above £4 million is undesignated reserves of £1.34 million (2020 £1.28 million) which equates to just over 5 months of operating expenditure
- Three months operating expenditure per the 2022 budget is £0.79 million
- Designated, unrestricted reserves total £2.66m
- Free Reserves excluding designated funds amount to £863k (2020 £805k)

INVESTMENT POLICY

The Trustees have powers to invest surplus funds in investments, securities and property as they think fit, subject to the provisions of any relevant legislation. This policy is reviewed periodically by the Board using professional advice where appropriate.

PAY POLICY FOR SENIOR STAFF

The Trustees consider the Board of Trustees, and the Executive Leadership team (as detailed on page 3) comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charitable company on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 23 to the accounts.

The pay of the senior staff is reviewed annually and, where finances permit, increases are awarded in line with increases in average earnings. We benchmark pay against other similar mission organisations.

FUNDRAISING POLICY

OM in the UK raises funds through mailings, appeals, individual support raising and by approaching trusts. We hold consent or have legitimate interest to contact the parties that receive our mailings and aim to comply fully with GDPR requirements. As part of our compliance with GDPR we ensure that people only receive the information they want.
If a partner requests their data is deleted, or if a partner is suspected of being vulnerable, we can make sure that partner does not receive solicitations for funds. They would then only receive information and updates about areas or projects they have requested.

Our missionaries approach their own friends, families and churches to raise financial support. We also apply to Trusts to support specific projects. All people serving with OM for more than a month receive training on how to raise funds for their mission work as part of the joining and orientation process. They are encouraged to have an online fundraising page, the content for which is checked and monitored by our fundraising and marketing teams. Once they are serving with us, they are requested to send copies of their newsletters and updates to our personnel department who can monitor any information about their fundraising requests.

Fundraising for the work of OM in other countries is carried out through OM in the UK and we send out newsletters to donors in the UK who support our work overseas. We therefore monitor communications for both the solicitation of funds and reporting back on the use of funds.

During the year, we did not use external professional fundraisers, nor have we ever used lists of contacts supplied by third parties. We aim to comply with the Fundraising Regulator's Code of Fundraising Practice. During 2021, we received no complaints regarding our fundraising practices.

We would send a maximum of six mailings to any individual per year unless they have elected to subscribe to specific mailings. As part of our data retention policy we regularly review the data held and remove those parties who no longer meet the criteria for holding their details.

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

Company and charity law requires the Board, as Trustees and Directors, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of Operation Mobilisation and the results for the period. In preparing the financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards without any material departures; and
- prepared the financial statements on a going concern basis.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE BOARD

Members of the Board of Trustees, who are Directors for the purposes of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware;
- as the Directors of this company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's auditors are aware of that information;
- as far as we are aware, there were no serious incidents or other matters relating to the charity that should have been declared under section 169 of the Charities Act 2011 and recognise that false or misleading information constitutes a default under statutory requirements under section 60 of the Charities Act 2011; and
- we have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charitable objectives and aims of Operation Mobilisation, as well as in planning future activities.

The Trustees, who are also directors for the purposes of Company Law, present their annual and strategic report and the financial statements for the year ended 31 December 2021. These financial statements comply with statutory requirements, the Memorandum and Articles of Association and the 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 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

In approving the Trustees' Report, the Trustees are also approving the Strategic Report in their capacity as Company Directors.

Approved by the Board of Directors 8th Sept and signed on its behalf by:

M Young
Board Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION

Opinion

We have audited the financial statements of Operation Mobilisation (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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 2021 and of its incoming resources and application of resources, including 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 other than the financial statements and our Auditors' 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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:

- the charitable company has not kept adequate and sufficient accounting records, or
- returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).

We understood how the Charity Company is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We also reviewed board minutes to identify any recorded instances of irregularity or non compliance that might have a material impact on the financial statements.

We assessed the susceptibility of the Charitable Company's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

A Malpass BA,FCA (Senior Statutory Auditor)

For and on behalf of:

WR Partners

Chartered Accountants and Statutory Auditors

Belmont House

Shrewsbury Business Park

Shrewsbury

Shropshire

SY2 6LG

Date: 23 September 2022

WR Partners are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2021

INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOME					
Income from Generated Funds					
Donations and Gifts	2	2,667,345	7,076,584	9,743,929	9,494,558
Income from Investments					
Rental Income		16,000	-	16,000	14,500
Interest Income		478	103	581	6,895
Income from Charitable Activities					
Literature and Other Sales		70	3,342	3,412	3,807
Services to Overseas Partners		21,318	152	21,470	17,084
Other		197,830	49,832	247,662	467,913
Total Income		**2,903,041**	**7,130,013**	**10,033,054**	**10,004,757**
EXPENDITURE					
Cost of Generating Funds					
Fundraising Costs	3 & 4	349,585	-	349,585	394,435
Charitable Activities					
Education and the Advancement of the Christian Faith	3 & 4	1,077,908	136,810	1,214,718	937,046
Support for Overseas Partners	3 & 4	1,371,884	1,255,916	2,627,800	3,375,915
Direct Payments	3 & 4	224,587	6,065,237	6,289,824	4,586,059
Sub Total Charitable Activities		2,674,379	7,457,963	10,132,342	8,899,020
Total Expenditure		**3,023,964**	**7,457,963**	**10,481,927**	**9,293,455**
Net Income/(Expenditure)	7	(120,923)	(327,950)	(448,873)	711,302
Gain on Investments		393	-	393	37,049
Transfer of funds		89,919	(89,919)	-	-
Net movement of funds		(30,611)	(417,869)	(448,480)	748,351
Fund Balance brought forward 1 January 2021		4,028,063	1,342,291	5,370,354	4,622,003
Fund Balance carried forward 31 December 2021	17	**3,997,452**	**924,422**	**4,921,874**	**5,370,354**

	2021	2020

BALANCE SHEET AS AT £! DECEMBER 2021 COMPANY NUMBER: 02564320

	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	2,565,903		2,645,781	
Investments	10	474,529	3,040,432	474,136	3,119,917
CURRENT ASSETS					
Stocks - goods for resale		21,026		22,437	
Debtors	11	589,616		1,285,602	
Cash at Bank and in Hand		1,744,617		1,327,530	
		2,355,259		2,635,569	
CREDITORS - amounts falling due within one year	12	(225,369)		(118,813)	
NET CURRENT ASSETS			2,129,890		2,516,756
TOTAL ASSETS LESS CURRENT LIABILITIES			5,170,322		5,636,673
CREDITORS - amounts falling due after one year	13		(248,448)		(266,319)
			4,921,874		5,370,354
FUNDS					
Unrestricted Funds - Designated	16		2,659,454		2,748,702
- General	16		1,337,998		1,279,361
Restricted Funds	16		924,422		1,342,291
			4,921,874		5,370,354

These Financial Statements were approved by the Board of Directors on 8/9/2022.
Signed on behalf of the Board of Directors.

M Young
Board Chair

STATEMENT OF CASH FLOWS

Year ended 31 December 2021	Note	2021 £	2020 £
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	18	**466,649**	**604,548**
CASH FLOWS USED IN INVESTING ACTIVITIES			
Interest received		582	6,895
Purchase of tangible fixed assets		(50,674)	(47,183)
Proceeds from sale of tangible fixed assets		530	170
Proceeds from Sale of Investment property		-	-
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(49,562)**	**(40,118)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES			
Loan repayments/advances		-	-
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		**-**	**-**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	19	**417,087**	**564,430**
Opening Cash at 1 January		1,327,530	763,100
Closing Cash at 31 December		1,744,617	1,327,530

ACCOUNTING POLICIES

1 - GENERAL

Operation Mobilisation is a Company limited by Guarantee and was incorporated on 12 February 1992. The objectives and activities of the charity are listed on page 6 of the annual report.

2 - BASIS OF PREPARATION

The financial statements have been prepared in accordance with applicable Accounting Standards in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Operation Mobilisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

3 - ACCOUNTING CONVENTION

These financial statements have been prepared under the historic cost convention, as modified by the revaluation of investments.

4 - CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical accounting judgements

The critical accounting judgements that the Trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

- Assessing indicators of impairment

  In assessing whether there have been any indicators of impairment in relation to assets, the Trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

- Income recognition

  Operation Mobilisation accounts for monies received as donations on behalf of other OM entities worldwide as income and matching expenditure as the money is transferred via OM worldwide's international transfer system. The Trustees have referred to the guidance in the 2019 Statement of Recommended Practice (FRS 102) when determining whether to account for these transactions as agent or principal and consider Operation Mobilisation to be acting as principal.

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

- Determining residual values and useful economic lives of property, plant and equipment
  The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes. Judgement is applied by management when determining the residual values for plant, machinery and equipment. When determining the residual value management aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already in the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.
- Investment property is valued at market rate as per note 14, valuation of investments.

5 - FUND ACCOUNTING

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 that the Trustees have set aside for specific purposes.
Restricted Funds are subject to restrictions on their use, either imposed by the donor or included in the terms of an appeal.

6 - INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification or receipt. Gifts in kind are included at an estimated value.
Any income stream to which the charity is entitled is recognised where there is a probability of receipt. This includes legacies once probate has been granted.

7 - RESOURCES EXPENDED

Expenditure is comprised of the costs of charitable activities, fundraising and governance. This includes staff costs. Indirect costs are allocated pro rata to direct costs.

FUNDRAISING COSTS

Costs incurred in motivating individual partners to donate to the work of Operation Mobilisation Worldwide.

CHARITABLE EXPENDITURE

Includes all expenditure directly related to the objects of the charity and comprises the following:

- **Direct Payments**
  This represents amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources.
- **Support for Overseas Partners**
  The amount detailed here includes the cost to the UK National Office of support for UK personnel (including those overseas) in the areas of personnel, finance etc. It also includes expenditure incurred in educating and informing supporters of OM's work worldwide and the general public on the work of the charity. It includes such things as regular prayer letters, project information sheets, advertising and the costs associated with developing and implementing these.
- **Education and the Advancement of the Christian Faith**

  This represents expenditure by our training bases in Birmingham and London on evangelistic and training activities within the UK.
- **Relief of Sickness and Poverty**

  This is amounts given to help with OM Worldwide' s work overseas. This includes expenditure on education and health.

8 - FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. The charity recognises fixed assets with a cost of over £300 in the asset register, equipment below this value is simply recorded in the income and expense statement for the year.

Depreciation is provided in order to write-off the cost of tangible fixed assets on a straight line basis over their estimated useful lives, normally using the following rates:

Freehold buildings:	
Purchase	2% per annum
Renovation	6.7%
Long leasehold buildings:	
Lease Purchase	Write off over remainder of lease – maximum 50 years
Renovation	3.3%/10%
Computer equipment	33% per annum
Other fixtures, fittings and equipment	20% per annum
Motor Vehicles	20-50% per annum

9 - STOCK

Stock has been valued at the lower of cost or net realisable value.

10 - FOREIGN CURRENCIES

Income and expenditure items denominated in foreign currency are translated into sterling and recorded

at the rate ruling for the month of the transaction. Balance Sheet items denominated in foreign currency are translated into sterling and recorded at the rate ruling for December. These rates (provided by the International Finance Office) are used in Operation Mobilisation worldwide.

11 - ASSET FUND

The Asset Fund is a designation of the funds that are tied up in fixed assets.

12 - PENSIONS

Contributions are made by the company on behalf of its staff to the Global Connections Pension scheme, which is a defined contribution scheme. The pension charge represents the amount payable by the charity in respect of the year.

13 - OPERATING LEASES

Rentals paid under operating leases are charged in the Statement of Financial Activities on a straight line basis.

14 - VALUATION OF INVESTMENTS

Fixed asset investments are stated at market value at the balance sheet date. Any movements in market value arising during the year are shown as unrealised gains or losses in the Statement of Financial Activities. Investments comprise investment property, donated shares and longer-term cash deposits. Cash deposits are included at the year-end balance on the relevant bank account. Investment property is valued using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

15 - GOING CONCERN

The Trustees have reviewed the charity's financial position and are encouraged by the ongoing level of giving and the improvement in the free reserves position. With the recognition of the company's net current asset position (see note 18 of accounts), the directors have confidence that the charity has adequate resources to remain in operation for at least the next twelve months and can continue to adopt the going concern basis of accounting in preparing the financial statements.

16 - FINANCIAL INSTRUMENTS

The charitable company 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2021

1 - TAXATION

The company is a registered charity whose charitable activities are fully exempt from United Kingdom corporation and capital gains tax.

2 - ANALYSIS OF DONATIONS AND GIFTS

	2021	2020
Unrestricted Donations and Gifts		
Income from UK Supporters		
Legacies	503,162	666,108
Gifts in Kind	-	-
Other	1,337,274	1,566,506
Income from Overseas Supporters	395,229	267,318
Income from OM Fields Overseas	431,680	344,738
Total Unrestricted Income	**2,667,345**	**2,844,670**
Restricted Donations and Gifts		
Income from UK Supporters for Fields Overseas	4,775,492	4,542,397
Income from overseas supporters	1,536,832	1,516,999
Income for Relief and Development work	764,260	590,492
Total Restricted Income	**7,076,584**	**6,649,888**
Total Income	**9,743,929**	**9,494,558**

3 - ANALYSIS OF TOTAL UNRESTRICTED EXPENDITURE

	Education and the advancement of the Christian Faith	Overseas Partners - Support	Direct Payments	Fundraising	TOTAL
Ministry	2,281	2,904	-	251	**5,436**
Administration	142,686	181,601	-	5,683	**329,970**
Personnel	784,737	998,757	-	273,699	**2,057,193**
Travel	21,005	26,733	-	11,709	**59,447**
Communication	46,903	59,695	-	58,048	**164,646**
Grant	-	-	224,587	-	**224,587**
Professional Fees Inc Audit	12,214	15,544	-	-	**27,758**
Other	68,082	86,650	-	195	**154,927**
TOTAL	**1,077,908**	**1,371,884**	**224,587**	**349,585**	**3,023,964**
2020	*817,897*	*1,738,032*	*20,323*	*394,435*	***2,970,687***

4 - ANALYSIS OF TOTAL RESTRICTED EXPENDITURE

	Education and the advancement of the Christian Faith	Overseas Partners - Support	Direct Payments	Fundraising	TOTAL
Ministry	17,328	487,584	-	-	**504,912**
Administration	8,027	126,688	-	-	**134,715**
Personnel	34,001	248,954	-	-	**282,955**
Travel	1,937	16,378	-	-	**18,315**
Communication	3,321	8,566	-	-	**11,887**
Grant	-	-	6,065,237	-	**6,065,237**
Professional Fees Inc Audit	1,248	6,660	-	-	**7,908**
Other	70,948	361,086	-	-	**432,034**
Total	**136,810**	**1,255,916**	**6,065,237**	-	**7,457,963**
2020	***119,149***	***1,637,883***	***4,565,736***		***6,322,768***

Direct Payments includes £691,729 (2020 £560,238) for specific OM Worldwide projects for the relief of sickness and poverty.

5 - AUDITOR'S REMUNERATION

	2021	2020
Audit fee 2020	-	21,600
Audit fee 2021	22,680	-
Total	**22,680**	**21,600**

6 - ANALYSIS OF GOVERNANCE COSTS

Governance costs are now included in the total resources expended as shown above. These totalled £49,698 in 2021 (2020 £51,498).

7 - NET EXPENDITURE BEFORE TRANSFERS

Net expenditure before Transfers for the year are stated after charging the following:

	2021	2020
Exchange (gains)/losses	21,805	25,610
Loss on Disposal fixed assets	6,050	1,082
Depreciation of owned fixed tangible assets	123,971	114,680
Other operating leases rent	79,260	90,703

8 - STAFF COSTS AND DIRECTORS' REMUNERATION

	2021	2020
	£	£
Salaries and Wages	2,018,565	2,160,588
Employer National Insurance contributions	138,521	143,469
Pension contributions	74,821	70,730
	2,231,907	**2,374,87**

No employee received remuneration in excess of £60,000 in the year.
The key management personnel of the charity comprise the trustees plus a UK executive team of 5 people (2020: 7 people) looking after the day-to-day affairs of the charity. The total employee benefits of the key management personnel of the Trust were £175,894 (2020: £226,603).

The average number of persons employed by the company during the year was:

	2021	2020
Support to other missions	56	59
Education and the Advancement of the Christian faith	47	48
Fundraising and Governance	29	30
	132	**137**

Charity Trustees who are not employees or included above received no remuneration for their services (2020 £nil). Directly incurred expenses, when claimed, are reimbursed, and in 2021 totalled £1,984 for travel, subsistence and administration expenses for two directors (2020 £2,292 for five directors).
The information disclosed in this note refers to persons categorised as employees by the Inland Revenue and Department of Social Security for the purposes of assessing income tax and national insurance contributions respectively.

9 - TANGIBLE FIXED ASSETS

	L & B Freehold	L & B Leasehold	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
COST					
At 1st Jan 2021	2,772,500	513,556	316,370	63,416	3,665,841
Disposals	0	0	(39,125)	(33,996)	(73,121)
Additions	0	0	26,979	23,695	50,674
AT 31 December	2,772,500	513,556	304,224	53,115	3,643,394
Depreciation					
At 1st Jan 2021	(454,800)	(245,866)	(268,031)	(51,365)	(1,020,061)
Provision	(61,050)	(16,985)	(37,457)	(8,479)	(123,971)
Disposals	0	0	36,496	30,045	66,541
At 31 December	(515,850)	(262,851)	(268,992)	(29,799)	(1,077,491)
Net Book Values					
AT 31 DEC 2021	**2,256,650**	**250,705**	**35,232**	**23,316**	**2,565,903**
AT 31 DEC 2020	**2,317,700**	**267,690**	**48,340**	**12,051**	**2,645,781**

10 - INVESTMENTS

	2021	2020
	£	£
Investment Properties	450,000	450,000
Donated shares	24,529	24,136
	474,529	**474,136**

The investment property is in North London and was previously used for our charitable purposes. However, this property was deemed to be surplus to our requirements from an operational point of view in 2017 and has been reclassified by the Trustees as held for investment as of 1st January 2017, with a valuation of £450,000. The valuations were based on the Directors' estimate of the market value, supported by valuations provided by Estate Agents. This is rented out to generate an income for the Charity. Following a desktop review, the valuation was confirmed as shown above.

11 - DEBTORS

	2021	2020
	£	£
Due within one year		
Other Debtors	504,848	1,188,706
Prepayments and accrued income	24,089	26,589
	528,937	**1,215,295**
Due after one year but within 5 years		
Other	60,679	70,307
TOTAL DEBTORS	**589,616**	**1,285,602**
Included in debtors are beneficial loans as follows:		
Due within one year	20,962	26,181
Due after one year	60,679	70,307
	81,641	**96,488**

The above loans have been made in furtherance of the objectives of Operation Mobilisation. These are generally low interest or interest free loans with variable repayment terms as agreed with individuals.

12 - CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Tax and National Insurance	35,638	37,314
Accruals	82,679	21,949
Trade Creditors	51,018	17,074
Other Creditors	56,033	42,476
Total	**225,368**	**118,813**

The movement in Deferred Income was:

	2021	2020
	£	£
Balance at 1st January	-	43,364
Amount released to incoming resources	-	(43,364)
Amount deferred in the year	-	-
Balance at 31st December	-	-

Deferred income comprises specific gifts given for projects or individuals where the expense is wholly restricted to 2022 or beyond.

13 - CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021	2020
	£	£
Loans	53,100	53,100
Accruals	195,34	213,219
Total	**248,44**	**266,319**

The Accruals figure is the Re-Entry Reserve, which is to provide for any allowances given to individuals from the UK after they retire from or leave Operation Mobilisation. There is no formal agreement schedule. However, the amount provided here is likely to be paid out between nil and 25 years.

14 - FINANCIAL COMMITMENTS

At 31 December 2021 there were total commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Payment Due within:		
Less than one year	43,159	43,159
Over One year but less than five years	106,274	122,115
Five years and over	272,456	293,414
TOTAL	**421,889**	**458,688**

15 - CALLED UP SHARE CAPITAL

The company is limited by guarantee and therefore there is no share capital.

16 - STATEMENT OF FUNDS

	At 1 January 2021	Income	Expenditure	Utilised/ Transfers	At 31 December 2021
	£	£	£	£	£
Unrestricted					
Designated					
Asset Fund	**2,412,753**	-	-	(61,704)	**2,351,049**
UKNO	**335,949**	11,366	(117,516)	78,606	**308,405**
Total Designated	**2,748,702**	**11,366**	**-117,516**	**16,902**	**2,659,454**
General	**1,279,361**	2,891,675	(2,906,428)	73,390	**1,337,998**
TOTAL UNRESTRICTED	**4,028,063**	**2,903,041**	**(3,023,944)**	**90,292**	**3,997,452**
Restricted					
UK Supporters for Fields Overseas	-	3,588,438	(3,588,438)	-	-
Relief of Sickness & Poverty	**60,779**	764,260	(691,729)	-	133,310
WACA	**473,257**	-	(477,279)	4,022	-
Special Projects	**354,722**	2,071,571	(2,108,725)	(35,340)	282,228
UKNO restricted - appeals	**45,911**	499,349	(457,162)	4,632	92,730
UKNO restricted - short term missions	**4,042**	44,193	(46,342)	(1,554)	339
UKNO restricted - other	**170,552**	162,202	(88,308)	(44,110)	200,336
Asset Fund	**233,028**	-	-	(17,549)	215,479
TOTAL RESTRICTED	**1,342,291**	**7,130,013**	**(7,457,983)**	**(89,899)**	**924,422**
TOTAL FUNDS	**5,370,354**	**10,033,054**	**(10,481,927)**	**393**	**4,921,874**

DESIGNATED FUNDS

The income funds of the charity include the following designated funds that have been set aside out of unrestricted funds held by the Trustees for specific purposes:

The Designated Asset Fund represents funds that are tied up in fixed assets. The utilisation of these funds is commensurate with the change in the total value of fixed assets during the year due to acquisitions, disposals and depreciation.
The Other Designated fund is monies allocated for specific projects by the Trustees.

RESTRICTED FUNDS

The restricted funds of the charity consist of certain income for which there is a restriction on their use and are detailed as follows:

- UK supporters for fields overseas – Moneys received for OM's work overseas and transferred directly to them.
- Relief of Sickness and Poverty – monies raised in the UK and overseas specifically for the relief of sickness and poverty worldwide.
- WACA –monies held in the UK for the work of WACA, an OM overseas field, which is therefore a restricted fund. From 1st January 2021, WACA is being managed by another charity based in Switzerland. These restricted funds were transferred to this legal entity as at that date.
- Special Projects – Gifts raised and distributed by the charity's founder.
- UK National Office restricted appeals – funds raised by UK national office as a result of specific appeals.
- UK National Office restricted Short Term Missions - funds received from participants to cover the cost of their short term missions experience.
- UK Other – funds held in relation to evangelism and outreach projects.
- Asset funds – monies tied up in assets for the restricted funds. As above, the utilisation of reserves reflects the movement in the value of assets in the year.

All expenditure is in furtherance of charitable objectives consistent with the constitution of the charitable company.

17 - ANALYSIS OF NET ASSETS BETWEEN FUNDS AS AT 31 DECEMBER 2021

	Fixed Assets	Net Current Assets	Long Term Creditors	Total
	£	£	£	£
Unrestricted Funds				-
Asset Reserve	2,351,049	-	-	2,351,049
Designated funds	-	308,405	-	308,405
Other	473,904	1,112,542	(248,448)	1,337,998
Total Unrestricted Funds	2,824,953	1,420,947	(248,448)	3,997,452
Restricted Funds				
Asset Reserve	215,479	-	-	215,479
Other	-	708,943	-	708,943
Total restricted Funds	215,479	708,943	-	924,422
Total	**3,040,432**	**2,129,890**	**(248,448)**	**4,921,874**

As at 31 December 2020

	Fixed Assets	Net Current Assets	Long Term Creditors	Total
	£	£	£	£
Unrestricted Funds				
Asset Reserve	2,412,753	-	-	2,412,753
Designated funds	-	335,949	-	335,949
Other	474,136	1,071,544	(266,319)	1,279,361
Total Unrestricted Funds	2,886,889	1,407,493	(266,319)	4,028,063
Restricted Funds				
Asset Reserve	233,028	-	-	233,028
Other	-	1,109,263	-	1,109,263
Total restricted Funds	233,028	1,109,263	-	1,342,291
Total	**3,119,917**	**2,516,756**	**(266,319)**	**5,370,354**

18 - RECONCILIATION OF NET EXPENDITURE TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2021	2020
Net income/ (expenditure)	(448,480)	748,351
(Gain)/Loss on investments	(393)	(37,049)
Interest received	(581)	(6,895)
Depreciation	123,971	118,880
Loss on sale of fixed assets	6,050	1,082
Decrease in stocks	1,411	(14,009)
(Increase)/ decrease in debtors	695,986	(134,760)
increase/ (Decrease) in creditors	88,685	(71,052)
Net cash (outflow)	**466,649**	**604,548**

19 - RECONCILIATION OF NET CASHFLOW TO MOVEMENT IN NET FUNDS

	2021	2020
	£	£
Increase (decrease) in cash for the year	417,087	564,430
Changes in net funds resulting from cashflows	**417,087**	**564,430**
Opening net funds	1,327,530	763,100
Closing net funds	1,744,617	1,327,530

20 - ANALYSIS OF CASH AND CASH EQUIVALENTS

	Net Funds as at 1/1/21	Cashflow in year	Net Funds as at 31/12/21
Cash Deposits	279,244	146,048	425,292
Cash at Bank and in Hand	1,048,286	271,039	1,319,325
Total Cash and Cash equivalents	**1,327,530**	**417,087**	**1,744,617**

21 - SUBSIDIARY COMPANIES

The organisation no longer operates any subsidiary companies.

22 - RELATED PARTY TRANSACTIONS

Included in the accounts are the following transactions and balances with related parties to be disclosed in accordance with the provisions of FRS102.

During 2010, a £10,000 loan was provided to the Alum Rock Hall Trust, an entity under the common control of the charity. At the end of 2021, £2,800 was due and is included with other debtors (2021 £2,800). A further advance of £5,000 was provided to the Trust in 2021 to assist with cashflow. OM has paid £17,785 (inclusive of the advance) expenses on behalf of the Trust during the year (2020 £8,600) and at the end of 2021 an additional debtor of £37,676 (2020 £19,891) is included with other debtors.

Total aggregate donations by Trustees and connected persons amounted to £136,856 (2020 £150,963) given predominately to support OM work overseas in response to appeals for funds from them.

23 - PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions totalling £74,821 (2020: £70,730) were paid in the year. At the year-end £6,8 (2020: £5,777) was outstanding and included within creditors

25 – STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2020
INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds	Restricted Funds	2020 Total Funds
		£	£	£
INCOME				
Income from Generated Funds				
Donations and Gifts	2	2,844,670	6,649,888	9,494,558
Income from Investments				
Rental Income		14,500	-	14,500
Interest Income		4,698	2,197	6,895
Income from Charitable Activities				
Literature and Other Sales		522	3,285	3,807
Services to Overseas Partners		20,060	(2,976)	17,084
Other		424,102	43,811	467,913
Total Income		3,308,552	6,696,205	10,004,75
EXPENDITURE				
Cost of Generating Funds				
Fundraising Costs	3 & 4	394,435	-	394,435
Charitable Activities	3 & 4			
Education and the Advancement of the Christian Faith	3 & 4	817,897	119,149	937,046
Support for Overseas Partners	3 & 4	1,738,032	1,637,883	3,375,915
Direct Payments	3 & 4	20,323	4,565,736	4,586,059
Sub Total Charitable Activities		2,576,252	6,322,768	8,899,020
Total Expenditure		2,970,687	6,322,768	9,293,455
Net Income/(Expenditure)	7	337,865	373,437	711,302
Gain on Investments		37,049	-	37,049
Transfer of funds		67,923	(67,923)	-
Net movement of funds		442,837	305,514	748,351
Fund Balance brought forward 1 January 2020		3,585,226	1,036,777	4,622,003
Fund Balance carried forward 31 December 2020	16 & 17	4,028,063	1,342,291	5,370,354

The company income and expenditure all relate to continuing operations.
The company has no recognised gains or losses other than the net income/(expenditure) for the year.

OPERATION MOBILISATION

England & Wales - Charity number 1008196

Accounts



Operation Mobilisation Annual Report and Financial Statements

Year ended 31 December 2020

Company Number 02564320

Charity Registration Number 1008196 (England and Wales)

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LETTER FROM THE CHAIR

2020 was a year like no other. We began the year eagerly looking forward to and planning for the visit of Logos Hope to our shores. With God's grace, we had been able to partner with a number of UK mission agencies and were working together on delivering what we hoped would be a truly memorable and transformative series of events across the UK. These would encourage many Christians to consider afresh what living a missional lifestyle could mean to them and how they witness to those both in their own communities and also further afield.

At a stroke normal life came to a halt and there was not a single person or organisation that was not impacted by the instruction to 'stay at home'. For OM in the UK, it meant the cancellation of the visit of Logos Hope as it became clear that we were simply not going to be able to facilitate the visit. Churches across the UK closed their doors and came to terms with the challenges of meeting together virtually whilst remaining in contact with their congregations. This in turn meant our teams of partner managers were not able to visit their partner churches as they normally would. Across the country, OM's mobilisation work amongst least reached and vulnerable communities had to be cease and of course all opportunities for travel came to an abrupt halt as all foreign travel was banned.

Our OM partners across the world were also seriously impacted. Those in nations not blessed with the same health and social care systems as we enjoy in the UK were especially impacted as people were forced to stay at home and lose the opportunity to work.

We took the very difficult decision to place a considerable number of the UK team on furlough and we are immensely grateful to all of those who were impacted in this way for their grace and understanding and wiliness to be flexible as we gradually emerged from full lockdown during the later stages of the year. We retained a core of colleagues in key roles who continues to work throughout 2020 and we are particularly grateful for this reduced team that worked hard to ensure we were able to continue to offer the support and services to both our workers in the field and to our partners across the UK.

We worked hard to ensure that prayer remained as the foundation of all OM ministry in the UK and globally. We continued to hold Global Prayer Meetings remotely every month, inviting many supporters into intercession for the world. As an organisation, we remained committed to praying ourselves, with monthly days of prayer and fasting, but also encouraging others to intercede for the needs around the world. The new opportunities afforded us via Zoom and Teams meant we were able to receive first-hand reports from many of our overseas workers.

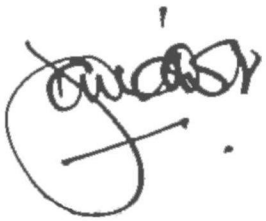
The services ministries team did a remarkable job throughout 2020 continuing to process the incredible number of receipts and payments that flow through our offices every year.

Our marketing and engagement team rose to the challenge of moving all that we did over to the digital sphere as prayer meetings and events moved online. We would like to offer our particular thanks to the IT team who performed so magnificently in providing support and backup enabling everyone to work remotely - save for a small core who continued to maintain the telephones and finance operations in the Quinta.

The partner journey team continued to reach out to partner churches and to offer prayer and other support during these challenging times.

We look back on a very difficult and challenging year, not only for OM but for the whole nation. We give thanks to God for the way in which our many partners across the UK gave so generously to His work. We also look back with gratitude and thanksgiving for how the Lord has led us. He has protected us and enabled us to continue with our mission to help followers of Jesus to share their faith at home, at work and around the world.

Finally, on behalf of the UK board of OM, I would like to thank our CEO Matthew Skirton and each member of the OM team in the UK for all their hard work and commitment throughout 2020.



D OST - BOARD CHAIR

The Board of Trustees present their annual report, together with the strategic report and audited financial statements, for the year ended 31 December 2020.

REFERENCE AND MANAGEMENT INFORMATION

Company Name:	Operation Mobilisation
Company Registration Number:	02564320
Charity Registration Number:	1008196
Registered Office:	The Quinta, Weston Rhyn, Shropshire, SY10 7LT

BOARD OF DIRECTORS/TRUSTEES

David Ost (Chair)
Michael Young (Company Secretary)
Celia Apeagyei-Collins (resigned 2nd October 2020)
Amos Fatokun (appointed 3rd June 2020)
Peter Lawrence
Paul Lindsay
Peter Maiden (resigned 1st June 2020)
Geffrey Meyer
Kathryn Myers
David Skews (Resigned 9th June 2021)
Michael Wildsmith (appointed 10th Feb 2021)

EXECUTIVE LEADERSHIP TEAM

Matthew Skirton	Chief Executive Officer (CEO)
Rob Scoulding	Strategic Engagement
Andrew Berry	People in Mission
Jaco Swart	Finance
Kevin Boyce	Community
Tim Howard	Operations
Paul Bell	Human Resources

AUDITOR

WR Partners, Belmont House, Shrewsbury Business Park, Shropshire, SY2 6LG

BANKERS

National Westminster Bank PLC, Shrewsbury Corporate Office, Suite 5, Prospect House, Belle Vue Road, Shrewsbury, 5Y3 7NR

SOLICITORS

Wrigleys, 19 Cookridge Street, Leeds LS2 3AG

WORKING NAMES USED

- OM
- OM UK
- OM United Kingdom

TRUSTEES' REPORT - ABOUT THE ORGANISATION

Operation Mobilisation (OM) in the UK is part of an international Christian missions movement also known internationally as Operation Mobilisation. This report is concerned with the operation of the UK charitable company which works in partnership with other OM entities around the world. For the sake of clarity, future references to the wider OM organisation is termed "OM Worldwide" whilst the UK charitable company is simply termed "Operation Mobilisation" or "OM UK".

OM Worldwide was established in 1957 and now works in over 110 countries and on board the OM Ship "Logos Hope". Overall, there are over 3,300 workers from 128 nationalities, 51.2% of whom are serving outside their passport country. There are over 390 workers from the UK working in approximately 50 different countries.

Our work in the UK involves ongoing partnerships with churches, agencies, and individuals. We want to see Christians partnering with OM through the following three objectives: Pray, Give and Go.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 30 November 1990 and registered as a charity on 12 February 1992. Established under a Memorandum of Association which sets out the objects and powers of the charitable company, the company is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The only members are the Trustees.

ORGANISATIONAL STRUCTURE

The Board of Trustees is responsible for ultimate strategic decisions, having regard to International Policy under the Joint Ministries Agreement (JMA) (see page 8) and advice from senior management. As charity Trustees, they receive no remuneration for their services. All the Members of the Board are non-executive.

The Board normally meets four times a year and is assisted by a Finance and General Purposes Committee consisting of two Board members (one of whom is Chairman of the Committee), the Chief Executive Officer (also known as the UK Director) and members of the UK Executive comprising key management personnel.

The Trustees approve the strategic goals set for each year. These goals are reviewed and assessed regularly by the UK Executive and Trustees as part of the process of setting goals for the next and subsequent years. Day to day operational decisions are taken by the UK Executive headed by the CEO, Matthew Skirton.

Operation Mobilisation operates annual planning and budgeting systems. The annual strategy statement is approved along with the consequential budget by the Board of Trustees. Performance against the strategic goals is reviewed by the Board, including any proposed changes to the strategic goals and any major capital investments. There is a financial reporting system which compares results to the goals, with quarterly reports to the Board.

RECRUITMENT AND APPOINTMENT OF THE BOARD OF TRUSTEES

The Trustees are also the Directors under the company's Articles known as members of the Management Committee, normally known as the "Board of Trustees". Under the requirements of the Memorandum and Articles of Association, the Trustees are elected for a period of three years, after which they must be re-elected at the next Annual General Meeting.

Currently we have nine experienced and committed Trustees and are actively seeking to recruit new Trustees to ensure that the charitable company has the right balance of skills. Only the Members (who are in our case the Board of Trustees) have power to appoint new Trustees.

INDUCTION AND TRAINING OF TRUSTEES

Potential new Trustees are invited to attend several meetings before any decision is taken on their appointment and are provided with suitable material to give them background to the organisation. This includes the Memorandum and Articles of Association and an induction pack.

Trustees are also notified of developments in the charity sector by the Finance and General Purposes Committee.

INTERNATIONAL PARTNERSHIP

The charitable company shares the core values of an international partnership operating in over 110 countries worldwide, also known as "Operation Mobilisation". It is a signatory to a "Joint Ministries Agreement" (JMA) which sets out the ways in which the various constituent parts shall work together. In this report, this "international partnership" is called "Operation Mobilisation Worldwide" (or "OM Worldwide") and the charitable company is called "Operation Mobilisation" or "OM UK".

The charitable company is a member of the Evangelical Alliance and Global Connections.

OBJECTIVES AND ACTIVITIES

Operation Mobilisation's charitable objectives, as set out in the Memorandum of Association, are to do the following in any part of the world:

- The advancement of education (particularly for the improvement of literacy and vocational skills) for the benefit of all people;
- The direct relief of sickness and poverty by assisting sick or necessitous persons;
- The advancement of health; and
- The advancement of the Christian religion.

The principal activities carried out by OM are:

- The advancement of the Christian faith within the UK by equipping people for service in the UK and around the world; "education and the advancement of the Christian faith";
- Support for personnel from the UK working with overseas partners, and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health; "support for overseas partners";
- Fundraising to provide grants to promote the advancement of the Christian faith, relief work, education, and the advancement of health; "direct payments"; and
- Compliance with legislative requirements associated with carrying out those Charitable purposes for the public benefit.

AIMS

Our aim is to mobilise people to share the Christian faith with every generation in every nation, pioneering and leading initiatives to redeem lives, rebuild communities and restore hope. Operation Mobilisation in the UK acts as a resourcing centre for the works of Operation Mobilisation Worldwide, motivating and equipping people to share God's love with people all over the world. It seeks to help plant and strengthen churches, especially in areas of the world where Christ is less known.

Within the UK, Operation Mobilisation seeks to work alongside the church to minister to diaspora communities.

Our medium and long term strategies are to develop ongoing relationships with churches, agencies and individuals which:

- encourage and support them in their Christian faith;
- assist in their education concerning various worldwide situations, focusing on methods of supporting the poorest, most vulnerable and exploited in society;
- deliver well-prepared opportunities for volunteers to take part in projects which transform lives and communities; and
- assist in raising funds to support the charitable work of OM Worldwide.

We also work alongside the church to advance the Christian religion among the least reached communities living in the UK.

PUBLIC BENEFIT

We have referred to the Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. The Trustees are therefore confident that Operation Mobilisation meets the public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

GIFTS AND DONATIONS

In 2020, we celebrate that our income remained stable in spite of the pandemic and economic downturn. Throughout the year, we have seen gifts and donations of £9.49m

This year, public appeals have followed undesignated giving models, allowing the trustees to respond more dynamically to needs as they arise.

Out partners in the UK have continued to provide significant support for:

- the Mercy Appeal which distributed funds to projects in 11 countries. The primary emphasis of our efforts was in response to the global coronavirus pandemic providing hygiene kits, essential medical supplies and emergency food supplies to communities that did not enjoy government support as in the UK.

- the Mustard Appeal enabled us to continue the assistance of skills development and micro-finance projects in 7 countries. This catalytic fund supported projects such as Sarah's tailoring business on the shores of Lake Tanganyika. Here she uses the tailoring skills she has gained from OM's skills development programme, which has allowed her to provide masks to surrounding communities who would otherwise be unable to access provisions of their own.

- the Movements Appeal, which continues to accelerate the advancement of the Christian faith in often hard-to-reach places where Christ is least known. This was achieved through mobilising, training and equipping 'near culture' mission workers in 16 countries throughout Europe, Africa, Asia and the Middle East.

- the Christmas Appeal, entitled "Ordinary to Extraordinary", allowed us to be in a position to support ministries all over the world in 2021.

PARTNER DEVELOPMENT, EVENTS AND EXHIBITIONS

Due to the global pandemic, OM were unable to attend the typically busy calendar of public events and exhibitions as in previous years. This did not dampen the efforts of our Events Manager who pivoted to deliver a calendar of digital events instead. These included the following:

- Global Prayer Meetings: Typically held at our National Office, this public event moved online, allowing a new opportunity to expand our reach beyond the office geography. This event primarily reached alumni and committed partners, reaching 150 attendees at the peak of the first lockdown.
- Ordinary Lives: A new YouTube event, or vodcast, targeted at students and young workers aged 16-30. This magazine style programme allowed conversation on a number of topics surrounding a missional lifestyle. Incorporating external partners (such as UCCF and LICC), this event has reached over 100 individuals.

- Movements: Typically, a major donor event in London or Belfast, this also transitioned online to share stories from workers and their pioneering ministries around the world. This year we held two events.

During 2020 we hosted a presentation team who attended some church meetings around the UK, but the plans were cut short by the onset of the COVID-19 pandemic.

MISSION OPPORTUNITIES

In 2020 the following partners engaged in short and longer-term mission opportunities including:

- 24 teens and 7 young adults participated in the new online version of TeenStreet - a youth conference streamed from Germany aimed at growing and developing the Christian faith of teens and young adults. The theme was "Curious".
- 20 individuals and a group of 36 went on Short-Term Mission opportunities. Unfortunately we had to cancel 77 individuals and 7 groups due to Covid and OM International's no-travel policy. 8 people attended our first online Virtual Outreach joining OM Hungary - hearing about, and praying for, their ministries.
- Over 390 UK Nationals are involved in longer mission opportunities in OM programmes worldwide. Individuals serving with OM longer term are able to develop deeper relationships with their host communities. We saw 24 new people from the UK join this work in 2020. 18 went to serve overseas, and 6 joined UK teams. In spite of the worldwide pandemic, 390 UK Nationals continued serving long term in missions worldwide.

DISCIPLE MAKING MINISTRIES IN THE UK

We have workers based in London, Birmingham, Sheffield, Coventry, Nottingham and Wolverhampton. They have focused their ministries on the OM Mission Statement of wanting to see vibrant communities of Jesus followers among the least reached. Their ministries include meeting people, hosting bible studies, running media-based projects, organising children's events and supporting churches. Many had to find ways to adapt to new ways of working within the limitations of lockdown.

EQUIPPING MINISTRIES

As with every area of life, 2020 will be remembered as "the year impacted by the Covid pandemic." The pandemic reached UK while we were running both our Missions Discipleship Training (MDT) programme and English Language and Cultural Opportunities (ELCO) courses. In mid-March we made the decision to suspend training and quickly arrange repatriation for all our students. We had to find new methods to be active for the remainder of 2020. MDT and ELCO both went virtual, and ELCO have continued in this vein in 2021. The mobilisation and equipping of disciples remains at the heart of both programmes with graduates from both programmes now serving in a number of different mission locations around the world.

COMMUNICATING THE MESSAGE

In 2020 we appointed a new Social Media Officer (January) and Marketing Manager (October).
Much of our efforts in the first part of 2020 were consolidated in preparation of the arrival of *Logos Hope* in Autumn-Winter. This was sadly shelved due to the COVID-19 pandemic.

As a result of the COVID-19 outbreak, the Marketing and Engagement team pivoted towards promoting

ways to respond to the crisis. Our Mercy Appeal received an unprecedented response during the Easter season, allowing OM workers around the world to respond to communities that lack infrastructure or basic hygiene systems. This included providing aid to overcrowded refugee camps in Europe/Near East and translating hygiene awareness training into local languages including Pidgin for hard-to-reach communities in Papa New Guinea.

In response to the pandemic, the team also supported other shifts in activity in the Mobilisation Team, supporting the launch of the Gap Year Challenge and MDT Live! This invited a unique and highly creative campaign, the Gap Year That Can, which was supported by an extensive digital media campaign. This provided a significant amount of traffic to the website and provided an exposure for the team into better digital marketing techniques.

During the second half of the year, a significant energy was put towards the execution of our Christmas Campaign. Not only was this OM's first undesignated Christmas Appeal, but the first global Christmas Appeal. This was a process led by the UK team and translated into at least four different languages around the world – Spanish, Portuguese, German and Mandarin.

The creation of a digital church resource pack, aimed at providing resources for churches delivering online services during advent was well received. We received over 300 individual requests for this resource, more than half of which came from new churches to the organisation.

PRINCIPLE RISKS AND UNCERTAINTIES

A summary of the principle risks is below, along with the appropriate risk mitigation strategy.

Potential Risk	Risk Management Strategy
Critical Incident	A crisis management plan is in place and is regularly reviewed.
Failure of critical systems or equipment	Key IT equipment and the telephone system have same-day service contracts. We have a rolling programme for renewing older critical equipment. A disaster recovery plan covering loss of premises and/or data is in place.
Inadequate finance resources (including reserves)	Expenditure is budgeted according to strategy; I&E against operational budget are reviewed monthly by the Executive Leadership and quarterly by the Board of Trustees.
Failure to comply with legislation, including UKVI, HMRC, Safeguarding, the Charity Commission, Acts of Parliament and other laws	Induction procedures make new staff aware of the requirements. Leadership are regularly briefed on their responsibilities and training is provided where needed. Processes in place to keep abreast of ongoing changes in legislation.
Loss of key staff	Consideration for succession planning is part of all HR processes.

COVID-19 RISKS AND RESPONSE

A summary of the risks and mitigation strategies regarding the Covid-19 virus is below:

Risk	Factors	Notes/Mitigation
Reduction in Support Gift Income	Numbers of workers overseas Supporters disposable income Sending church finances	Personal support levels are not currently causing concern, and initiatives are underway to grow this area. Recruiting remains lower so new admin fees are likely to fall.
Reduction in number of long term workers overseas	Support gift income Appetite and ability to travel Availability of insurance Practical restrictions in different countries	We continue to be engaged in sending a small number of long term workers into mission overseas. Applications and enquiries remain lower than normal. Our personnel team continue to receive regular update briefings from colleagues overseas.
Reduction in Fund Gift Income	Potential contraction of UK Economy impacting individual, church and trust finances	Fund gifts are currently in line with the budget, though we continue to monitor these carefully.
Reduction in Appeal Gift Income	Potential contraction of UK Economy impacting individual, church and trust finances Media coverage of appeal topic	The strategy to grow undesignated funding through appeals continues. The responsibility for direct marketing for fundraising has been moved from the generosity team to the marketing and engagement team. This has delivered a more agile and targeted response to appeal management.

Reduction in Short Term Opportunities (STO) Trip bookings and opportunities	Potential contraction of UK Economy impacting individual and church finances Appetite and ability to travel Availability of insurance Limited opportunities in other countries OM Internationals travel restrictions	STO overseas remains challenging with the current travel restrictions. We continuing to hope for a very slow recovery in quarters 3 and 4 of 2021.
Reduction in student numbers and/or training opportunities	Appetite and ability to travel Availability of insurance UK lockdown restrictions	Current training is limited to online courses. We remain hopefully that in-person residential training might be possible in late quarter 3 and quarter 4.
Reduction of opportunities to engage with churches	UK lockdown restrictions Individual church's risk management strategies	We have been able to connect with churches digitally, including hosting an online roundtable event to explore the "mission gap" with churches.

PLANS FOR FUTURE PERIODS

In 2021, we are anticipating that with the introduction of vaccines there will be a slow but steady relaxation of travel constraints both in the UK and overseas. As many insurance companies limit their coverage in the UK based on foreign office guidelines, there may be a lag in our ability to send people overseas on shorter term opportunities. We anticipate that the 'slump' in applications for long term service overseas and in the UK will continue until there is widespread vaccination or 'herd immunity'.
At some point during the year, we anticipate again being able to run in-person training opportunities as well as short term outreaches in the UK. In the meantime, we will seek to engage the UK church and wider OM world with on-line opportunities of training and seeing the needs for people and prayer though 'virtual outreach and vision tours'. Once restrictions are eased, we look forward to continuing our ongoing ministries into various communities in the UK.

During 2021 our website will be completely overhauled to deliver a clearer and more intuitive experience for all who use it. We will continue to explore the options to implement a new client relationship managements (CRM) system to enable much closer mutually beneficial relationships with partners.
The 'Live Out Love' campaign will be rolled out across OM in the UK in 2021 and will form the underpinning message behind all that we do- to engage, excite and connect people to journey with us on a missional lifestyle journey- by living out the love of Jesus to those around us.

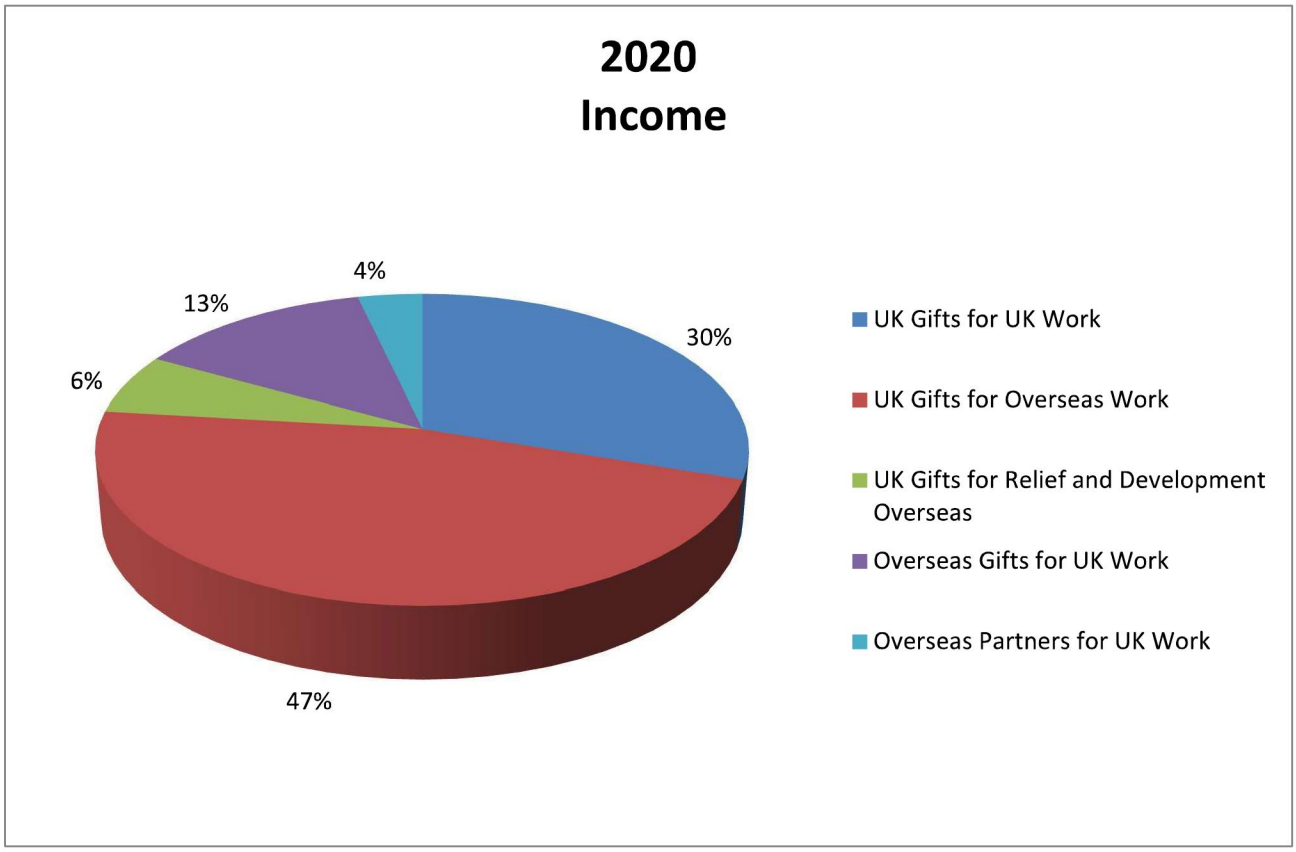
We continue to evaluate the suitability of all our premises in line with the strategic plan. With new requirements being planned for vehicles entering London and Birmingham, we will need to update some of our fleet. Several older vehicles will be scrapped. We are conducting cybersecurity training for all staff to help manage the increasing threats posed by online attacks. We also plan to continue upgrading our IT systems.

We are planning for all staff to return to working at our offices once restrictions are lifted.

STRATEGIC REPORT - FINANCIAL REVIEW

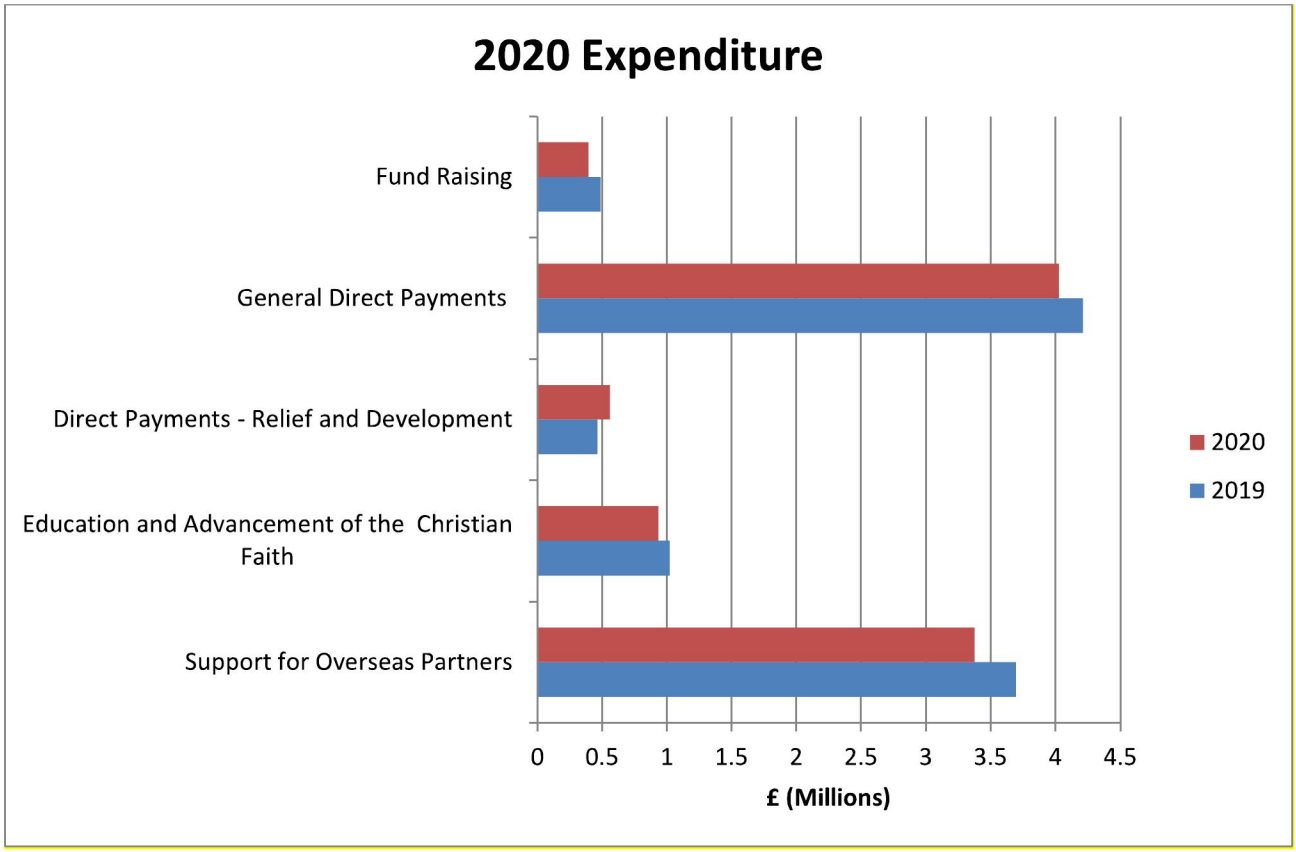
INCOME

Our total income for 2020 was £10 million (£9.87 million in 2019). This included income from UK supporters of £7.27 million (£7.3 million in 2019). 90% of our income came from donations and gifts (96% in 2019). The following is an analysis of donations and gifts by category:



EXPENDITURE

Total expenditure was £9.29 million in 2020 (£9.93 million in 2019) and is analysed into the following classifications as shown in the bar chart:



Overall expenditure has seen a significant decrease due to Covid restrictions limiting ministry opportunities.

FUNDRAISING

Only 4.24% of the total for 2020 was spent on fundraising, the other 95.76% being spent on our charitable activities (2019 4.92%).

Support for Overseas Partners – support for personnel from the UK working both in the UK and with overseas partners and carrying out activities to promote the advancement of the Christian faith, relief work, education and the advancement of health. In 2020 this support has decreased by just over £365k compared with 2019 (2020 £3.38m, 2019 £3.74m)

Education and the Advancement of the Christian Faith – evangelism within the UK and training and equipping people in the UK for service in the UK and around the world. There has been a slight decline of expenditure in this area of £86k. (2020 £0.94m, 2019 £1.02m)

Direct Payments: Relief and Development – amounts given to help OM's Worldwide work overseas, including education and health. In 2020, expenditure in this area rose by over £100,000 due to appeal responses varying year to year (2020 £0.56m, 2019 £0.46).

Direct Payments: Other – Other amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources. This will include the advancement of the Christian faith, relief work, education and the advancement of health. (2020 £3.98, 2019 £4.14m)

A fuller explanation of the analysis used can be found in Note 6 of the Accounting policies on page 16. The full results of the company for the year ended 31st December 2020 are set out in the financial statements on pages 14 to 34. Dividends are not permitted under the Articles of Association.

RESERVES POLICY

The Trustees consider that reserves equivalent to between three and six months operating expenditure, plus an amount equal to the designated reserves (Fixed Asset Fund - see Note 18), is required to allow for the uncertain timing of income together with the size and complexity of the operation. Any excesses will be considered for distribution to OM fields overseas.

- There are total reserves of £5.37m, of which £1.34m are restricted.
- The total of unrestricted reserves at 31st December 2020 is £4.03 million.
- Included in the above £4.03 million is undesignated reserves of £1.28 million (2019: £1.03m), which equates to just over 5 months of operating expenditure.
- Three months operating expenditure per the 2021 budget is £0.75 million.
- Designated, unrestricted reserves total £2.75m.
- Free reserves excluding designated funds amount to £805k (2019 £597k).

It is encouraging to note the improvement in the free reserves.

INVESTMENT POLICY

The Trustees have powers to invest surplus funds in investments, securities and property as they think fit, subject to the provisions of any relevant legislation. This policy is reviewed periodically by the Board using professional advice where appropriate.

PAY POLICY FOR SENIOR STAFF

The Trustees consider the Board of Trustees, and the Executive Leadership team (as detailed on page 4) comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charitable company on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 23 to the accounts.

The pay of the senior staff is reviewed annually and, where finances permit, increases are awarded in line with increases in average earnings. We benchmark pay against other similar mission organisations.

FUNDRAISING POLICY

OM in the UK raises funds through mailings, appeals, individual support raising and by approaching trusts. We hold consent or have legitimate interest to contact the parties that receive our mailings and aim to comply fully with GDPR requirements. As part of our compliance with GDPR we ensure that people only receive the information they want.

If a partner requests their data is deleted, or if a partner is suspected of being vulnerable, we can make sure that partner does not receive solicitations for funds. They would then only receive information and updates about areas or projects they have requested.

Our missionaries approach their own friends, families and churches to raise financial support. We also apply to Trusts to support specific projects. All people serving with OM for more than a month receive training on how to raise funds for their mission work as part of the joining and orientation process. They are encouraged to have an online fundraising page, the content for which is checked and monitored by our fundraising and marketing teams. Once they are serving with us, they are requested to send copies of their newsletters and updates to our personnel department who can monitor any information about their fundraising requests.

Fundraising for the work of OM in other countries is carried out through OM in the UK and we send out newsletters to donors in the UK who support our work overseas. We therefore monitor communications for both the solicitation of funds and reporting back on the use of funds.

We do not use external professional fundraisers, nor have we ever used lists of contacts supplied by third parties. We aim to comply with the Fundraising Regulator's Code of Fundraising Practice. During 2020, we received no complaints regarding our fundraising practices.

We would send a maximum of six mailings to any individual per year unless they have elected to subscribe to specific mailings. As part of our data retention policy we regularly review the data held and remove those parties who no longer meet the criteria for holding their details.

BREXIT

The trustees continue to monitor the effects of Brexit. We have not found that it has had a material impact on the organisation.

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

Company and charity law requires the Board, as Trustees and Directors, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of Operation Mobilisation and the results for the period. In preparing the financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards without any material departures; and
- prepared the financial statements on a going concern basis.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE BOARD

Members of the Board of Trustees, who are Directors for the purposes of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

In accordance with company law, as the company's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware;
- as the Directors of this company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's auditors are aware of that information;
- as far as we are aware, there were no serious incidents or other matters relating to the charity that should have been declared under section 169 of the Charities Act 2011 and recognise that false or misleading information constitutes a default under statutory requirements under section 60 of the Charities Act 2011; and
- we have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charitable objectives and aims of Operation Mobilisation, as well as in planning future activities.

The Trustees, who are also directors for the purposes of Company Law, present their annual and strategic report and the financial statements for the year ended 31 December 2020. These financial statements comply with statutory requirements, the Memorandum and Articles of Association and the 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

In approving the Trustees' Report, the Trustees are also approving the Strategic Report in their capacity as Company Directors.

Approved by the Board of Directors 8 September 2021 and signed on its behalf by:



M Young
Board Chair

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OPERATION MOBILISATION

OPINION

We have audited the financial statements of Operation Mobilisation (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation
is applicable law and United Kingdom Accounting Standards, including FRS 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. 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 includes the Strategic Report and the Directors' Report prepared 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 Strategic Report and the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific 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 set out on page 21, 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

We have been appointed as Auditor under the Companies Act 2006 and report in accordance with regulations made under this Act.

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:

- We reviewed the susceptibility of the Charity's financial statements to material misstatement and identified the principal risks, implementing a series of testing procedures to provide us with sufficient comfort to issue our opinion.
- We reviewed the Charity's regulatory environment to ensure we could conclude that it had acted in accordance with the framework relevant to the Charity and its environment and identify any instances of non- compliance.
- We also assessed the Charity's internal control procedures to ensure we could appropriately scrutinise these controls and establish whether our understanding of the control environment was sufficient to supplement our additional testing procedures.
- The engagement team consisted of a team that the engagement partner believes is equipped with the relevant level of technical and Charity awareness to carry out our work to the required standard

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF THE AUDIT 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 and to the charitable company's trustees as a body in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Signed: WR Partners

Date: 20 September 2021

A Malpass BA, FCA
Senior Statutory Auditor, For and on behalf of
WR Partners, Belmont House, Shrewsbury, SY2 6LG
Chartered accountants and statutory auditors

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2020

INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
		£	£	£	£
INCOME					
Income from Generated Funds					
Donations and Gifts	2	2,844,670	6,649,888	9,494,558	9,480,695
Income from Investments					
Rental Income		14,500	-	14,500	18,000
Interest Income		4,698	2,197	6,895	8,715
Income from Charitable Activities					
Literature and Other Sales		522	3,285	3,807	24,498
Services to Overseas Partners		20,060	(2,976)	17,084	36,181
Other		424,102	43,811	467,913	305,990
Total Income		**3,308,552**	**6,696,205**	**10,004,757**	**9,874,079**
EXPENDITURE					
Cost of Generating Funds					
Fundraising Costs	3 & 4	394,435	-	394,435	488,456
Charitable Activities					
Education and the Advancement of the Christian Faith	3 & 4	817,897	119,149	937,046	1,023,516
Support for Overseas Partners	3 & 4	1,738,032	1,637,883	3,375,915	3,741,146
Direct Payments	3 & 4	20,323	4,565,736	4,586,059	4,675,830
Sub Total Charitable Activities		**2,576,252**	**6,322,768**	**8,899,020**	**9,440,492**
Total Expenditure		**2,970,687**	**6,322,768**	**9,293,455**	**9,928,948**
Net Income/(Expenditure)	**7**	**337,865**	**373,437**	**711,302**	**(54,869)**
Gain on Investments		37,049	-	37,049	2,728
Transfer of funds		67,923	(67,923)	-	-
Net movement of funds		**442,837**	**305,514**	**748,351**	**(52,141)**
Fund Balance brought forward					
1 January		3,585,226	1,036,777	4,622,003	4,674,144
Fund Balance carried forward					
31 December	**16 & 17**	**4,028,063**	**1,342,291**	**5,370,354**	**4,622,003**

The company income and expenditure all relate to continuing operations.
The company has no recognised gains or losses other than the net income/(expenditure) for the year.

BALANCE SHEET

COMPANY NUMBER: 2564320

As at 31 December 2020

	Note	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible Assets	9	2,645,781		2,718,729	
Investments	10	474,136		437,087	
			3,119,917		3,155,816
CURRENT ASSETS					
Stocks - goods for resale		22,437		8,428	
Debtors	11	1,285,602		1,150,844	
Cash at Bank and in Hand		1,327,530		763,100	
		2,635,569		1,922,372	
CREDITORS - amounts falling due within one year	12	(118,813)		(191,467)	
NET CURRENT ASSETS			2,516,756		1,730,905
TOTAL ASSETS LESS CURRENT LIABILITIES			5,636,673		4,886,721
CREDITORS - amounts falling due after one year	13		(266,319)		(264,718)
			5,370,354		4,622,003
FUNDS					
Unrestricted Funds -Designated	17 & 18		2,748,702		2,550,676
Unrestricted Funds - General	17 & 18		1,279,361		1,034,550
Restricted Funds	17 & 18		1,342,291		1,036,777
			5,370,354		4,622,003

These Financial Statements were approved by the Board of Directors on 8/9/2021.
Signed on behalf of the Board of Directors.

M Young
Board Chair

STATEMENT OF CASH FLOWS

Year ended 31 December 2020

	Note	2020 £	2019 £
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	**19**	**604,548**	**(108,859)**
CASH FLOWS USED IN INVESTING ACTIVITIES			
Interest received		6,895	8,715
Purchase of tangible fixed assets		(47,183)	(37,436)
Proceeds from sale of tangible fixed assets		170	332
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(40,118)**	**(28,389)**
CASH FLOWS FROM/ (USED IN) FINANCING ACTIVITIES			
Loan repayments/advances		-	-
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		**-**	**-**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	**20**	**564,430**	**(137,248)**
Opening Cash at 1 January		763,100	900,348
Closing Cash at 31 December		1,327,530	763,100

ACCOUNTING POLICIES

1 - GENERAL

Operation Mobilisation is a Company limited by Guarantee and was incorporated on 12 February 1992. The objectives and activities of the charity are listed on page 10 of the annual report.

2 - BASIS OF PREPARATION

The financial statements have been prepared in accordance with applicable Accounting Standards in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Operation Mobilisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

3 - ACCOUNTING CONVENTION

These financial statements have been prepared under the historic cost convention, as modified by the revaluation of investments.

4 - CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

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, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical accounting judgements

The critical accounting judgements that the Trustees have made in the process of applying the charity's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below.

- Assessing indicators of impairment

In assessing whether there have been any indicators of impairment in relation to assets, the Trustees have considered both external and internal sources of information such as market conditions and experience of recoverability. There have been no indicators of impairments identified during the current financial year.

- Income recognition

Operation Mobilisation accounts for monies received as donations on behalf of other OM entities worldwide as income and matching expenditure as the money is transferred via OM worldwide's international transfer system. The Trustees have referred to the guidance in the 2015 Statement of Recommended Practice (FRS 102) when determining whether to account for these transactions as agent or principal and consider Operation Mobilisation to be acting as principal.

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

- Determining residual values and useful economic lives of property, plant and equipment

The charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes. Judgement is applied by management when determining the residual values for plant, machinery and equipment. When determining the residual value management aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already in the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

5 - FUND ACCOUNTING

- **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 that the Trustees have set aside for specific purposes
- **Restricted Funds** are subject to restrictions on their use, either imposed by the donor or included in the terms of an appeal.

6 - INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification or receipt. Gifts in kind are included at an estimated value.

Any income stream to which the charity is entitled is recognised where there is a probability of receipt. This includes legacies once probate has been granted.

7 - RESOURCES EXPENDED

Expenditure is comprised of the costs of charitable activities, fundraising and governance. This includes staff costs. Indirect costs are allocated pro rata to direct costs.

FUNDRAISING COSTS

Costs incurred in motivating individual partners to donate to the work of Operation Mobilisation Worldwide.

DIRECT CHARITABLE EXPENDITURE

Includes all expenditure directly related to the objects of the charity and comprises the following:

- **Direct Payments**
  This represents amounts given to support OM's work worldwide by (a) UK supporters and (b) OM from its own resources.

- **Support for Overseas Partners**
  The amount detailed here includes the cost to the UK National Office of support for UK personnel (including those overseas) in the areas of personnel, finance etc.It also includes expenditure incurred in educating and informing supporters of OM's work worldwide and the general public on the work of the charity.It includes such things as regular prayer letters, project information sheets, advertising and the costs associated with developing and implementing these.

- **Education and the Advancement of the Christian Faith**
  This represents expenditure by our training bases in Birmingham and London on evangelistic and training activities within the UK.

- **Relief of Sickness and Poverty**
  This is amounts given to help with OM Worldwide' s work overseas. This includes expenditure on education and health.

8 - FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. The charity recognises fixed assets with a cost of over £300 in the asset register, equipment below this value is simply recorded in the income and expense statement for the year.

Depreciation is provided in order to write-off the cost of tangible fixed assets on a straight line basis over their estimated useful lives, normally using the following rates:

Freehold buildings:	
Purchase	2% per annum
Renovation	6.7%
Long leasehold buildings:	
Lease Purchase	Write off over remainder of lease – maximum 50 years
Renovation	3.3%/10%
Computer equipment	33% per annum
Other fixtures, fittings and equipment	20% per annum
Motor Vehicles	20-50% per annum

9 - STOCK

Stock has been valued at the lower of cost or net realisable value.

10 - FOREIGN CURRENCIES

Income and expenditure items denominated in foreign currency are translated into sterling and recorded at the rate ruling for the month of the transaction. Balance Sheet items denominated in foreign currency are translated into sterling and recorded at the rate ruling for December. These rates (provided by the International Finance Office) are used in Operation Mobilisation worldwide.

11 - ASSET FUND

The Asset Fund is a designation of the funds that are tied up in fixed assets.

12 - PENSIONS

Contributions are made by the company on behalf of its staff to the Global Connections Pension scheme, which is a defined contribution scheme.

13 - OPERATING LEASES

Rentals paid under operating leases are charged in the Statement of Financial Activities on a straight line basis.

14 - VALUATION OF INVESTMENTS

Fixed asset investments are stated at market value at the balance sheet date. Any movements in market value arising during the year are shown as unrealised gains or losses in the Statement of Financial Activities. Investments comprise investment property and longer-term cash deposits. Cash deposits are included at the year-end balance on the relevant bank account. Investment property is valued using a directors' estimate of the market value, supported by professional valuations as appropriate.

15 - GOING CONCERN

The Trustees have reviewed the charity's financial position and are encouraged by the ongoing level of giving and the improvement in the free reserves position. With the recognition of the company's net current asset position (see note 18 of accounts), the directors have confidence that the charity has adequate resources to remain in operation for at least the next twelve months and can continue to adopt the going concern basis of accounting in preparing the financial statements.

16 - FINANCIAL INSTRUMENTS

The charitable company 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2020

1 - TAXATION

The company is a registered charity whose charitable activities are fully exempt from United Kingdom corporation and capital gains tax.

2 - ANALYSIS OF DONATIONS AND GIFTS

	2020 £	2019 £
Income from UK Supporters		
Legacies	666,108	782,862
Gifts in Kind	-	600
Other	1,566,506	1,660,758
Income from Overseas Supporters	267,318	137,898
Income from OM Fields Overseas	344,738	421,140
Total Unrestricted Income	2,844,670	3,003,258
Restricted Donations and Gifts		
Income from UK Supporters for Fields Overseas	4,542,397	4,113,141
Income from overseas supporters	1,516,999	1,824,397
Income for Relief and Development work	590,492	539,899
Total Restricted Income	6,649,888	6,477,437
Total Income	**9,494,558**	**9,480,695**

3 - ANALYSIS OF TOTAL UNRESTRICTED EXPENDITURE

Ministry	Administration	Personnel	Travel	Communication	Grant	Professional Fees Inc Audit	Other	Total	*2019 Total*
£	£	£	£	£	£	£	£	£	£
Education and the advancement of the Christian Faith:									
£824	£109,393	£588,830	20,965	25,629	-	6,529	65,727	**817,897**	*835,139*
Overseas Partners - Support									
1,752	232,460	1,251,264	44,551	54,461	-	13,875	139,669	**1,738,032**	*1,774,671*
Direct Payments									
-	-	-	-	-	20,323	-	-	**20,323**	*50,697*
Fundraising									
117	5,545	338,138	11,154	38,566	-	-	915	**394,435**	*488,456*
2,693	**347,398**	**2,178,232**	**76,670**	**118,656**	**20,323**	**20,404**	**206,311**	**2,970,687**	***3,148,963***

4 - ANALYSIS OF TOTAL RESTRICTED EXPENDITURE

Ministry	Administration	Personnel	Travel	Communication	Grant	Professional Fees Inc Audit	Other	Total	*2019 Total*
£	£	£	£	£	£	£	£	£	£
Education and the advancement of the Christian Faith:									
12,696	4,882	33,208	1,560	28,427	-	130	38,246	**119,149**	*188,377*
Overseas Partners - Support									
402,593	143,084	532,708	39,048	68,773	-	5,486	446,191	**1,637,883**	*1,966,475*
Direct Payments									
-	-	-	-	-	4,565,736	-	-	**4,565,736**	*4,625,133*
Fundraising									
-	-	-	-	-	-	-	-	-	-
415,289	**147,966**	**565,916**	**40,608**	**97,200**	**4,565,736**	**5,616**	**484,437**	**6,322,768**	**6,779,985**

Direct Payments includes £560,238 (2019 £463,454) for specific OM Worldwide projects for the relief of sickness and poverty.

5 - AUDITOR'S REMUNERATION

	2020	**2019**
	£	£
Audit fee 2020	21,600	21,159
Total	**21,600**	**21,159**

6 - ANALYSIS OF GOVERNANCE COSTS

Governance costs are now included in the total resources expended as shown above. These totalled £51,498 in 2020 (2019 £55,023).

7 - NET EXPENDITURE BEFORE TRANSFERS

Net expenditure before Transfers for the year are stated after charging the following:

	2020	2019
	£	£
Exchange (gains)/losses	25,610	19,800
Loss on Disposal fixed assets	1,082	21,939
Depreciation of owned fixed tangible assets	114,680	113,310
Other operating leases rent	90,703	89,950

8 - STAFF COSTS AND DIRECTORS' REMUNERATION

	2020	2019
	£	£
Salaries and Wages	2,160,588	2,205,771
Employer National Insurance contributions	143,469	145,140
Pension contributions	70,730	68,219
	2,374,786	**2,419,130**

No employee received remuneration in excess of £60,000 in the year (2019 also none).
The key management personnel of the charity comprise the trustees plus a 7 person UK executive team looking after the day-to-day affairs of the charity. The total employee benefits of the key management personnel of the Trust were £226,603 (2019: £214,134).

The average number of persons employed by the company during the year was:

	2020	2019
Support to other missions	59	58
Education and the Advancement of the Christian faith	48	48
Fundraising and Governance	30	36
	137	**142**

Charity Trustees who are not employees or included above received no remuneration for their services (2019 £nil). Directly incurred expenses, when claimed, are reimbursed, and in 2020 totalled £2,292 for travel, subsistence and administration expenses for five directors (2019 £3,516 for eight directors).
The information disclosed in this note refers to persons categorised as employees by the Inland Revenue and Department of Social Security for the purposes of assessing income tax and national insurance contributions respectively.

9 - TANGIBLE FIXED ASSETS

	L & B Freehold	L & B Leasehold	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
COST					
At 1st Jan 2020	2,772,500	513,556	295,679	69,633	3,651,367
Disposals	0	0	(17,791)	(14,917)	(32,789)
Additions	0	0	43,483	3,700	47,183
AT 31st December	2,772,500	513,556	321,371	58,416	**3,665,842**
Depreciation					
At 1st Jan 2020	(393,750)	(228,881)	(256,035)	(53,972)	(932,638)
Provision	(61,050)	(16,985)	(34,615)	(6,230)	(118,880)
Disposals	0	0	17,620	13,837	31,457
AT 31st December	(454,800)	(245,866)	(273,030)	(46,365)	(1,020,061)
Net Book Values					
AT 31st December 2020	**2,317,700**	**267,690**	**48,340**	**12,051**	**2,645,781**
AT 31st December 2019	2,378,750	284,675	39,643	15,661	2,718,729

10 - INVESTMENTS

	2020	2019
	£	£
Investment Properties	450,000	425,000
Donated shares	24,136	12,087
	474,136	**437,087**

The investment property is in North London and was previously used for our charitable purposes. However, this property was deemed to be surplus to our requirements from an operational point of view in 2017 and has been reclassified by the Trustees as held for investment as of 1st January 2017, with a valuation of £450,000. This is rented out to generate an income for the Charity. This valuation is reviewed annually by way of a desktop review, and at the end of 2019 this was valued at £425,000. A review at the end of 2020 indicated that this valuation had increased again to £450,000 as shown above.

11 - DEBTORS

	2020	2019
	£	£
Due within one year		
Other Debtors	1,188,706	1,034,887
Prepayments and accrued income	26,589	53,910
	1,215,295	1,088,797
Due after one year but within 5 years		
Other	70,307	62,047
TOTAL DEBTORS	**1,285,602**	**1,150,844**
Included in debtors are beneficial loans as follows:		
Due within one year	26,181	26,112
Due after one year	70,307	62,047
	96,488	**88,159**

The above loans have been made in furtherance of the objectives of Operation Mobilisation. These are generally low interest or interest free loans with variable repayment terms as agreed with individuals.

12 - CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Tax and National Insurance	37,314	39,197
Deferred Income	-	43,634
Accruals	21,949	21,001
Trade Creditors	17,074	37,812
Other Creditors	42,475	49,823
Total	**118,813**	**191,467**

The movement in Deferred Income was:

	2020	2019
	£	£
Balance at 1st January	43,364	10,399
Amount released to incoming resources	(43,364)	(10,399)
Amount deferred in the year	-	43,364
Balance at 31st December	**-**	**43,364**

Deferred income comprises specific gifts given for projects or individuals where the expense is wholly restricted to 2021 or beyond.

13 - CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2020	2019
	£	£
Loans	53,100	53,100
Accruals	213,219	211,618
Total	**266,319**	**264,718**

The Accruals figure is the Re-Entry Reserve, which is to provide for any allowances given to individuals from the UK after they retire from or leave Operation Mobilisation. There is no formal agreement schedule. However, the amount provided here is likely to be paid out between nil and 25 years.

14 - FINANCIAL INSTRUMENTS

	2020	2019
	£	£
Financial Assets measured at Amortised cost	1,259,015	1,096,934
Financial Liabilities measured at Amortised cost	112,650	140,735

Financial assets measured at amortised cost comprise other debtors.
Financial liabilities measured at amortised cost comprise trade and other creditors.

15 - FINANCIAL COMMITMENTS

At 31 December 2020 there were total commitments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Payment Due within:		
Less than one year	43,159	54,631
Over One year but less than five years	122,115	93,120
Five years and over	293,414	329,400
TOTAL	**458,688**	**477,151**

16 - CALLED UP SHARE CAPITAL

The company is limited by guarantee and therefore there is no share capital.

17 - STATEMENT OF FUNDS

	At 1 January 2020	Income	Expenditure	Utilised/ Transfers	At 31 December 2020
	£	£	£	£	£
Unrestricted					
Designated					
Asset Fund	2,475,382	-	-	(62,629)	**2,412,753**
UKNO	75,294	5,807	(24,828)	279,676	**335,949**
Total Designated	2,550,676	5,807	(24,828)	217,047	**2,748,702**
General	1,034,550	3,302,745	(2,945,859)	(112,075)	**1,279,361**
TOTAL UNRESTRICTED	3,585,226	3,308,552	(2,970,687)	104,972	**4,028,063**
Restricted					
UK Supporters for Fields Overseas	-	3,249,198	(3,249,198)	-	**-**
Relief of Sickness & Poverty	30,525	590,492	(560,238)	-	**60,779**
WACA	319,985	596,791	(462,591)	19,072	**473,257**
Special Projects	220,850	1,649,380	(1,455,095)	(60,413)	**354,722**
UKNO restricted - appeals	91,276	320,248	(366,163)	550	**45,911**
UKNO restricted - short term missions	860	22,209	(19,027)	-	**4,042**
UKNO restricted - other	129,934	267,887	(210,456)	(16,813)	**170,552**
Asset Fund	243,347	-	-	(10,319)	**233,028**
TOTAL RESTRICTED	1,036,777	6,696,205	(6,322,768)	(67,923)	**1,342,291**
TOTAL FUNDS	4,622,003	10,004,757	(9,293,455)	37,049	**5,370,354**

DESIGNATED FUNDS

The income funds of the charity include the following designated funds that have been set aside out of unrestricted funds held by the Trustees for specific purposes:

The Designated Asset Fund represents funds that are tied up in fixed assets. The utilisation of these funds is commensurate with the change in the total value of fixed assets during the year due to acquisitions, disposals and depreciation.
The Other Designated fund is monies allocated for specific projects by the Trustees.

RESTRICTED FUNDS

The restricted funds of the charity consist of certain income for which there is a restriction on their use and are detailed as follows:

- Relief of Sickness and Poverty – monies raised in the UK and overseas specifically for the relief of sickness and poverty worldwide.
- WACA –monies held in the UK for the work of WACA, an OM overseas field, which is therefore a restricted fund. From 1st January 2021, WACA is being managed by another charity based in Switzerland. These restricted funds were transferred to this legal entity as at that date.
- Special Projects – Gifts raised and distributed by the charity's founder.
- UK National Office restricted appeals – funds raised by UK national office as a result of specific appeals.
- UK National Office restricted Short Term Missions - funds received from participants to cover the cost of their short term missions experience.
- UK Other – funds held in relation to evangelism and outreach projects.
- Asset funds – monies tied up in assets for the restricted funds. As above, the utilisation of reserves reflects the movement in the value of assets in the year.

All expenditure is in furtherance of charitable objectives consistent with the constitution of the charitable company.

18 - ANALYSIS OF NET ASSETS BETWEEN FUNDS AS AT 31 DECEMBER 2020

	Fixed Assets	Net Current Assets	Long Term Creditors	Total
	£	£	£	£
Unrestricted Funds				
Asset Reserve	2,412,753	-	-	2,412,753
Designated funds	-	335,949	-	335,949
Other	474,136	1,071,544	(266,319)	1,279,361
Total Unrestricted Funds	**2,886,889**	**1,407,493**	**(266,319)**	**4,028,063**
Restricted Funds				
Asset Reserve	233,028	-	-	233,028
Other	-	1,109,263	-	1,109,263
Total Restricted Funds	233,028	1,109,263	-	1,342,291
Total	**3,119,917**	**2,516,756**	**(266,319)**	**5,370,354**
As at 31 December 2019				
Unrestricted Funds				
Asset Reserve	2,475,382	-	-	2,475,382
Designated funds	-	75,294	-	75,294
Other	437,087	862,181	(264,718)	1,034,550
Total Unrestricted Funds	**2,912,469**	**937,475**	**(264,718)**	**3,585,226**
Restricted Funds				
Asset Reserve	243,347	-	-	243,347
Other	-	793,430	-	793,430
Total Restricted Funds	**243,347**	**793,430**	**-**	**1,036,777**
Total	**3,155,816**	**1,730,905**	**(264,718)**	**4,622,003**

19 - RECONCILIATION OF NET EXPENDITURE TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income/ (expenditure)	748,351	(52,141)
(Gain)/Loss on investments	(37,049)	(2,728)
Interest received	(6,895)	(8,715)
Depreciation	118,880	113,310
Gift in Kind donated	-	-
Loss on sale of fixed assets	1,082	21,939
Decrease in stocks	(14,009)	9,118
(Increase)/ decrease in debtors	(134,760)	(101,764)
Decrease in creditors	(71,052)	(87,878)
Net cash (outflow)	**604,548**	**(108,859)**

20 - RECONCILIATION OF NET CASHFLOW TO MOVEMENT IN NET FUNDS

	2020	2019
	£	£
Increase (decrease) in cash for the year	564,430	(137,248)
Changes in net funds resulting from cashflows	**564,430**	**(137,248)**
Opening net funds	763,100	900,348
Closing net funds	1,327,530	763,100

21 - ANALYSIS OF CASH AND CASH EQUIVALENTS

	Net Funds as at 1/1/20	Cashflow in year	Net Funds as at 31/12/20
	£	£	£
Cash Deposits	248,520	30,724	279,244
Cash at Bank and in Hand	514,580	533,706	1,048,286
Total Cash and Cash equivalents	**763,100**	**564,430**	**1,327,530**

22 - SUBSIDIARY COMPANIES

The organisation no longer operates any subsidiary companies.

23 - RELATED PARTY TRANSACTIONS

Included in the accounts are the following transactions and balances with related parties to be disclosed in accordance with the provisions of FRS102.

During 2010, a £10,000 loan was provided to the Alum Rock Hall Trust, an entity under the common control of the charity. At the end of 2019, £2,800 was due and is included with other debtors (2019 £2,800). OM has paid £8,600 expenses on behalf of the Trust during the year (2019 £nil) and at the end of 2020 an additional debtor of £19,891 (2019 £11,291.36) is included with other debtors.

Total aggregate donations by Trustees and connected persons amounted to £150,963 (2019 £113,588) given predominately to support OM work overseas in response to appeals for funds from them.

24 - PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions totalling £70,730 (2019: £68,219) were paid in the year. At the year-end £5,777 (2019: £6,106) was outstanding and included within creditors.

25 – POST BALANCE SHEET EVENTS

As disclosed in note 17, on 1st January 2021 the net assets of WACA were transferred to another charity based in Switzerland.