

Registered number: 02564320  
Charity number: 1008196

## OPERATION MOBILISATION

### TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024



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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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<b>Trustees</b>	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
<b>Company registered number</b>	02564320
<b>Charity registered number</b>	1008196
<b>Registered office</b>	The Quinta Weston Rhyn Shropshire SY10 7LT
<b>Company secretary</b>	Michael Young
<b>Chief executive officer</b>	Matthew Skirton (resigned August 2025) Andrew Barry - interim CEO (appointed August 2025)
<b>Independent auditors</b>	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
<b>Bankers</b>	National Westminster Bank PLC Suite 5 Prospect House Belle Vue Road Shrewsbury SY3 7NR
<b>Solicitors</b>	Wrigleys 19, Cookridge Street Leeds LS2 3AG

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
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<b>Director of Strategic Partnerships</b>	Chris Lawley
<b>Director of People in Mission</b>	Andrew Berry
<b>Director of Operations</b>	Jaco Swart
<b>Director of Community</b>	Sandie Davies
<b>Director of Mobilising Ministries</b>	Arnold Mabiala
<b>Director of Mobilisation</b>	Zane Nel (appointed September 2024)

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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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.

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

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**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.

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

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**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.

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

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**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.



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

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
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**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	<u>£4,680,745</u>
Restricted Funds	<u>£759,145</u>
Unrestricted Funds	
Designated	£2,665,545
Undesignated Reserves	<u>£1,256,055</u>
	<b>£3,921,600</b>
Free Reserves	
Undesignated Reserves	£1,256,055
minus Unrestricted investments	£472,935
minus Unrestricted/undesignated Fixed Assets	<u>£179,201</u>
	<b>£603,919</b>

**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 its Memorandum and Articles of Association.

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

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**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.

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

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**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.

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

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**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.

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

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**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



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OPERATION MOBILISATION**

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**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.

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

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**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.



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

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**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.

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

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**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 and Safety 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 to identify any recorded instances of irregularity or non compliance that might have a material impact on the statements.

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.

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

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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](http://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:

*11<sup>th</sup> September 2025*

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

**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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>4,657,124</b>	<b>3,615,837</b>	<b>8,272,961</b>	<b>10,280,017</b>
<b>Expenditure on:</b>					
Raising funds	7	-	374,660	374,660	439,484
Charitable activities	8	4,455,270	3,905,928	8,361,198	9,903,048
<b>Total expenditure</b>		<b>4,455,270</b>	<b>4,280,588</b>	<b>8,735,858</b>	<b>10,342,532</b>
<b>Net income/(expenditure) before net gains on investments</b>		<b>201,854</b>	<b>(664,751)</b>	<b>(462,897)</b>	<b>(62,515)</b>
Net gains on investments		-	2,660	2,660	2,933
<b>Net income/(expenditure)</b>		<b>201,854</b>	<b>(662,091)</b>	<b>(460,237)</b>	<b>(59,582)</b>
Transfers between funds	20	(14,460)	14,460	-	-
<b>Net movement in funds</b>		<b>187,394</b>	<b>(647,631)</b>	<b>(460,237)</b>	<b>(59,582)</b>
<b>Reconciliation of funds:</b>					
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)
<b>Total funds carried forward</b>		<b>759,145</b>	<b>3,921,600</b>	<b>4,680,745</b>	<b>5,140,982</b>

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

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2024**

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

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.

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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**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.



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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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**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.

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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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**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 - maximum 50 years
Motor vehicles	-	20% - 50%
Fixtures and fittings	-	33% for computer equipment, 20% for the remainder

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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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**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 valued 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.

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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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**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.

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**OPERATION MOBILISATION**  
**(A Company Limited by Guarantee)**

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

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**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 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 Mobilisation to be acting as principal.

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

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

**4. Income from donations and legacies**

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

**5. Income from charitable activities**

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

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

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

**6. Investment income**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Rental Income	-	18,000	<b>18,000</b>	18,000
Interest Income	-	67,437	<b>67,437</b>	34,347
	-	85,437	<b>85,437</b>	52,347
<i>Total 2023</i>	30	52,317	52,347	

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

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

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

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

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

**9. Analysis of expenditure by activities**

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



**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

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

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Education and the Advancem- ent 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	-	<b>2,758,069</b>	2,772,482
Ministry	59,487	72,705	-	<b>132,192</b>	341,430
Administration	197,485	241,371	-	<b>438,856</b>	643,906
Personnel	52,060	63,783	-	<b>115,843</b>	152,623
Travel	71,486	87,372	-	<b>158,858</b>	149,830
Communication	54,048	66,058	-	<b>120,106</b>	124,980
Grants	37,275	45,559	3,904,474	<b>3,987,308</b>	5,034,434
Professional Fees inc Audit	13,500	16,500	-	<b>30,000</b>	57,349
Other	278,987	340,979	-	<b>619,966</b>	626,014
	<u>2,264,302</u>	<u>2,192,422</u>	<u>3,904,474</u>	<u><b>8,361,198</b></u>	<u>9,903,048</u>
<i>Total 2023</i>	<u>1,864,171</u>	<u>3,004,443</u>	<u>5,034,434</u>	<u>9,903,048</u>	

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

**10. Auditors' remuneration**

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

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

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

**11. Staff costs**

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

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:

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

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).

**OPERATION MOBILISATION**  
(A Company Limited by Guarantee)

**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 £
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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

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**14. Investment property**

	Freehold investment property £
<b>Valuation</b>	
At 1 January 2024	450,000
At 31 December 2024	<u>450,000</u>

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 £
<b>Cost or valuation</b>	
At 1 January 2024	20,275
Revaluations	2,660
At 31 December 2024	<u>22,935</u>
<b>Net book value</b>	
At 31 December 2024	22,935
At 31 December 2023	<u>20,275</u>

**16. Stocks**

	2024 £	2023 £
Goods for resale	<u>219</u>	<u>295</u>

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**17. Debtors**

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

**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
	<u>57,445</u>	<u>47,010</u>

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
	<u>355,765</u>	<u>409,640</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loans	<b>53,100</b>	<b>53,100</b>
Accruals	<b>156,644</b>	<b>174,237</b>
	<b>209,744</b>	<b>227,337</b>

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.

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**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 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Asset Fund	2,214,557	-	-	(85,740)	-	2,128,817
UKNO	554,950	2,461	(20,683)	-	-	536,728
	<u>2,769,507</u>	<u>2,461</u>	<u>(20,683)</u>	<u>(85,740)</u>	<u>-</u>	<u>2,665,545</u>
<b>General funds</b>						
General Funds	<u>1,799,724</u>	<u>3,142,878</u>	<u>(3,789,407)</u>	<u>100,200</u>	<u>2,660</u>	<u>1,256,055</u>
<b>Total Unrestricted funds</b>	<u>4,569,231</u>	<u>3,145,339</u>	<u>(3,810,090)</u>	<u>14,460</u>	<u>2,660</u>	<u>3,921,600</u>
<b>Restricted funds</b>						
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)	-	-	-
	<u>571,751</u>	<u>4,657,124</u>	<u>(4,455,270)</u>	<u>(14,460)</u>	<u>-</u>	<u>759,145</u>
<b>Total of funds</b>	<u>5,140,982</u>	<u>7,802,463</u>	<u>(8,265,360)</u>	<u>-</u>	<u>2,660</u>	<u>4,680,745</u>

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**20. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Asset Fund	2,289,106	-	-	(74,549)	-	2,214,557
UKNO	622,265	17,842	(101,652)	16,495	-	554,950
	<u>2,911,371</u>	<u>17,842</u>	<u>(101,652)</u>	<u>(58,054)</u>	<u>-</u>	<u>2,769,507</u>
<b>General funds</b>						
General Funds	<u>1,469,129</u>	<u>4,310,163</u>	<u>(4,225,846)</u>	<u>243,345</u>	<u>2,933</u>	<u>1,799,724</u>
<b>Total Unrestricted funds</b>	<u>4,380,500</u>	<u>4,328,005</u>	<u>(4,327,498)</u>	<u>185,291</u>	<u>2,933</u>	<u>4,569,231</u>
<b>Restricted funds</b>						
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)	-	-	-
	<u>820,064</u>	<u>5,952,012</u>	<u>(6,015,034)</u>	<u>(185,291)</u>	<u>-</u>	<u>571,751</u>
<b>Total of funds</b>	<u>5,200,564</u>	<u>10,280,017</u>	<u>(10,342,532)</u>	<u>-</u>	<u>2,933</u>	<u>5,140,982</u>



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**20. Statement of funds (continued)**

**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:

- 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 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 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**

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

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**21. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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)
<b>Total</b>	<u>571,751</u>	<u>4,569,231</u>	<u>5,140,982</u>

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

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

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**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
<b>Total cash and cash equivalents</b>	<b>1,857,579</b>	<b>2,283,345</b>

**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)
	<b>2,230,245</b>	<b>(425,766)</b>	<b>1,804,479</b>

**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
	<b>314,371</b>	<b>393,272</b>

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**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.