

# MISSION INDIA

England & Wales · Charity number 1076598

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03686616</a>
Registered	1999-07-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Mission India PO Box 7637 Milton Keynes MK11 9LS
Phone	01908 044281
Email	<a href="mailto:info@missionindia.org.uk">info@missionindia.org.uk</a>
Website	<a href="http://www.missionindia.org.uk">www.missionindia.org.uk</a>

## Activities

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**Objects:** FOR THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) THE PROVISION OF SCRIPTURES TO EVANGELICAL MISSIONS OR OTHER CHRISTIAN BODIES FOR USE IN THEIR FULFILMENT OF THE GREAT COMMISSION ACCORDING TO MATTHEW 28: 19, 20;B) THE PROVISION OF EDUCATIONAL AND TRAINING PROGRAMMES TO ENABLE THESE MISSIONS AND BODIES TO PLANT CHURCHES; ANDC) THE PROMOTION OF INCOME GENERATION GRANTS TO ENABLE THESE MISSIONS AND BODIES AND THEIR WORKERS TO BECOME SELF-SUPPORTING IN THE TASK OF SCRIPTURE DISTRIBUTION AND CHURCH PLANTING

**Activities:** Fundraising for Distribution of Christian literature; establishing Institutes of Training; running Children's clubs; and establishment of adult literacy projects

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

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- India
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£523,159	£602,873	£62,750	6
2024-03-31	£615,257	£576,202	£142,463	6
2023-03-31	£578,966	£651,153	£103,408	5
2022-03-31	£590,800	£565,332	£175,595	2
2021-03-31	£507,608	£467,850	£150,127	2

## Trustees

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Name	Role	Appointed
CAROLINE MARY SPYROU		1999-09-07
Caroline Mary Spyrou Treasurer		1999-09-07
Elizabeth de Leyser		2016-07-22
Florence Marie Waterer Secretary		2016-07-22
Gareth Brocklebank		2016-07-22
STEPHEN HUGH BUTLER		

**MISSION INDIA**

England & Wales - Charity number 1076598

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# Accounts

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**REGISTERED COMPANY NUMBER: 03686616 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1076598**

**MISSION INDIA**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

**MISSION INDIA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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**The directors present their report and the financial statements for the year ended 31 March 2025.**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects for which the company is established are the advancement of the Christian religion in particular but not exclusively by :-

- a) Providing materials to Christians in India to accomplish their goals in ministry;
- b) Providing educational and training programmes that enable these individuals to plant worshipping groups;
- c) Obtaining income generation grants that enable these individuals and their supporting workers to become self-sustaining in material distribution and the planting of worshipping groups.

The main activity is to fundraise throughout the UK in order to carry out the main objectives in India. Fundraising activities are undertaken mostly through mail to existing donors with regular giving encouraged through the use of standing orders. The council seek to expand the donor list through targeted mailings as well as promotions through personal contact.

The main programmes supported in India are :-

- Children's Bible Clubs
- Adult Literacy Classes
- Church Planter Training
- Relief

##### **Public benefit**

When considering what projects to support, the council have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Volunteers**

All council members are volunteers. In addition a number of donors provide their time and effort in a voluntary manner to promote awareness of Mission India and its objectives.

The contribution of volunteers is greatly valued.

#### **ACHIEVEMENT AND PERFORMANCE**

Mission India had a good year considering the ongoing financial climate; however, income was less favourable than the previous year. Nevertheless, the number of supporters grew throughout the year, highlighting the success of ongoing work to increase awareness in the UK, and we are appreciative of every supporter giving sacrificially to make the ministry possible.

Likewise, there was a considerable increase in the number of new prayer supporters thanks to successful campaigns equipping supporters with our founder's book and encouraging them to pray for India. We see this as a vital part of our work, and essential to the success of the programme work in India.

This year marked our first official event, which significantly boosted awareness of Mission India's work. The event was attended by prominent figures, including government officials, entrepreneurs, and other influential leaders.

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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All projects supported in India continued to run at a high success rate, with 99% of outcomes achieved with exceptions relating to unforeseen circumstances. In total £280,039 was granted to projects in India, providing educational and wellbeing support for children, literacy education for adults to help them escape poverty, Bible training for Indian believers and relief support for victims of persecution attacks.

Our partners in India continue to have high levels of financial integrity with no concerns raised throughout the year. We are very blessed to have such incredible partners, and we thank God for them.

And we thank our donors for their commitment to our cause. We are aware of so many who give from the very little they have, and we are greatly appreciative of that sacrifice.

#### **FINANCIAL REVIEW**

The results for the year are reported in the Statement of Financial Activities on Page 6.

Total donations and legacies received this year are lower at £522,198, (2024 £614,316) this is partly due to a significant one-off gift in the previous year which boosted income.

The trustees have established a general reserves policy to ensure that Mission India can maximise the programme impact for beneficiaries and maximise the value of net income. General reserves provide some protection to the organisation and its charitable programme, providing time to adjust to changing financial circumstances.

The trustees prepare an annual budget which is monitored at their quarterly meetings. Taking into account the day to day running costs and future funding requirements, it was decided to continue with £75,000 as a reasonable figure to hold in reserves, equating to approximately three months of anticipated expenditure.

This limits the risk to programme work in India in the event of a downturn in some of Mission India's various sources of income or an unexpected need for additional expenditure. This policy also provides parameters for future strategic plans, contributes towards decision making, and influences Mission India's ways of working.

The level of unrestricted funds at the year-end was £61,410, this is lower than budget as it was agreed by the trustees to expend below the reserve limit to maximise funds to programme. These resources will be recuperated in the first few months of the next financial year.

The trustees consider that Mission India has adequate resources to fulfil its immediate future obligations. We continue to seek to control expenditure where possible without jeopardising Mission India's ability to fulfil its aims and objectives. The work of supporting the work in India is regarded as a long-term commitment and further awareness campaigns will be needed to increase support in the longer term.

The principal sources of funds for the work of Mission India are the gifts of supporting organisations and individuals. Legacies form an important but unpredictable additional source of income. It remains an objective of the Trustees to close the gap between income from donations and expenditure. The global economic situation continues to affect Mission India's financial position, particularly through rising costs. The Trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **FUTURE PLANS**

The Council will continue to promote the work of the Charity to increase support for specific projects and build on the increased supporter base over the last two years.

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company was incorporated on 21 December 1998 as a private company limited by guarantee, with the liability of each member limited to £1. It is governed by a Memorandum and Articles of Association. It is also registered with the Charity Commission.

##### **Recruitment and appointment of new trustees**

Members are elected by ordinary resolution as a matter of ordinary business. The minimum number of members is three, but there is no limit on the number of members. Every member shall either sign a written consent to become a member or sign the register of members on becoming a member.

The affairs of the company are managed by a Council whose number shall be not less than three. At every annual general meeting one third of the council shall retire by rotation, but if the vacancy is not filled, the retiring member shall if willing to act be deemed to be reappointed.

The council shall elect from their number a Chairman who shall hold office for three years. Any member of the council who has previously held office as Chairman shall be eligible for re-election to that office but shall not consecutively hold that office for more than two terms.

The council meets formally at least four times a year with regular financial reporting on a monthly basis.

The council works closely with our sister organisation based in Michigan, USA, as they have set up all the necessary systems and procedures to oversee the work in India and this enables the council to monitor the proper use of their grants. All members of the council have been to see the work in India and the office of the local partner, who assesses all applications to run the individual programmes, ensures proper training of volunteers and teachers and oversees the production of the teaching materials. Proper accountability and reporting procedures have also been implemented for each programme so the council are confident that all grants from the UK are properly used in carrying out the supported programmes.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03686616 (England and Wales)

##### **Registered Charity number**

1076598

##### **Registered office**

Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

##### **Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as 'the trustees'.

The directors who served during the year were:-

D E Bustraan  
C M Spyrou  
S H Butler  
F M Waterer  
G M Brocklebank  
E A de Leyser  
K Flynn

**MISSION INDIA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Denise Balch  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 July 2025 and signed on its behalf by:

Carrie Spyrou - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MISSION INDIA

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## **Independent examiner's report to the trustees of Mission India ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Denise Balch  
The Institute of Chartered Accountants in England and Wales

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

18 July 2025

**MISSION INDIA**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	284,790	237,408	522,198	614,316
Investment income	3	961	-	961	937
<b>Total</b>		<u>285,751</u>	<u>237,408</u>	<u>523,159</u>	<u>615,253</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	158,510	-	158,510	169,524
<b>Charitable activities</b>	5				
Charitable Activities		197,108	247,255	444,363	406,673
<b>Total</b>		<u>355,618</u>	<u>247,255</u>	<u>602,873</u>	<u>576,197</u>
<b>NET INCOME/(EXPENDITURE)</b>		(69,867)	(9,847)	(79,714)	39,056
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		131,277	11,187	142,464	103,408
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>61,410</u></u>	<u><u>1,340</u></u>	<u><u>62,750</u></u>	<u><u>142,464</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**MISSION INDIA****BALANCE SHEET  
31 MARCH 2025**

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Cash at bank		66,521	146,755
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,771)	(4,291)
<b>NET CURRENT ASSETS</b>		<u>62,750</u>	<u>142,464</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>62,750</u>	<u>142,464</u>
<b>NET ASSETS</b>		<u>62,750</u>	<u>142,464</u>
<b>FUNDS</b>	15		
Unrestricted funds		61,410	131,277
Restricted funds		1,340	11,187
<b>TOTAL FUNDS</b>		<u>62,750</u>	<u>142,464</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2025 and were signed on its behalf by:

Carrie Spyrou - Trustee

The notes form part of these financial statements

MISSION INDIA

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<b>(80,234)</b>	40,145
Net cash (used in)/provided by operating activities		<b>(80,234)</b>	40,145
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(80,234)</b>	40,145
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>146,755</b>	106,610
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>66,521</b>	146,755

The notes form part of these financial statements

**MISSION INDIA**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(79,714)</b>	39,056
<b>Adjustments for:</b>		
(Decrease)/increase in creditors	<b>(520)</b>	1,089
<b>Net cash (used in)/provided by operations</b>	<b><u>(80,234)</u></b>	<b><u>40,145</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1/4/24</b>	<b>Cash flow</b>	<b>At 31/3/25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	<b>146,755</b>	<b>(80,234)</b>	<b>66,521</b>
	<b><u>146,755</u></b>	<b><u>(80,234)</u></b>	<b><u>66,521</u></b>
<b>Total</b>	<b><u>146,755</u></b>	<b><u>(80,234)</u></b>	<b><u>66,521</u></b>

The notes form part of these financial statements

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	£	£
Donations and gifts	<b>478,580</b>	569,235
Income tax reclaimed	<b>43,618</b>	45,081
	<b>522,198</b>	614,316
	<b>522,198</b>	614,316

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	£	£
Interest received	<b>961</b>	937
	<b>961</b>	937
	<b>961</b>	937

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2025</b>	<b>2024</b>
	£	£
Staff costs	<b>41,019</b>	59,333
Employee travel expenses	-	10,919
Direct mailing costs	<b>20,905</b>	15,495
Fundraising costs	<b>84,398</b>	77,154
Support costs - see note 8	<b>12,188</b>	6,623
	<b>158,510</b>	169,524
	<b>158,510</b>	169,524

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 6)</b>	<b>Grant funding of activities (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	£	£	£	£
Charitable Activities	<b>122,868</b>	<b>280,039</b>	<b>41,456</b>	<b>444,363</b>
	<b>122,868</b>	<b>280,039</b>	<b>41,456</b>	<b>444,363</b>
	<b>122,868</b>	<b>280,039</b>	<b>41,456</b>	<b>444,363</b>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	81,229	48,805
Travel	10,634	16,345
Bank charges	1,655	1,804
Postage	311	290
Subscriptions	941	976
Miscellaneous	759	4,137
Prayer mobilisation	21,783	128
Event costs	5,556	-
	<b>122,868</b>	<b>72,485</b>
	<b>122,868</b>	<b>72,485</b>

**7. GRANTS PAYABLE**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Charitable Activities	280,039	300,179
	<b>280,039</b>	<b>300,179</b>

**8. SUPPORT COSTS**

	<b>Management</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising donations and legacies	11,551	637	12,188
Charitable Activities	40,820	636	41,456
	<b>52,371</b>	<b>1,273</b>	<b>53,644</b>
	<b>52,371</b>	<b>1,273</b>	<b>53,644</b>

Support costs, included in the above, are as follows:

**Management**

		<b>2025</b>	<b>2024</b>
	<b>Raising</b>	<b>Charitable</b>	<b>Total</b>
	<b>donations</b>	<b>Activities</b>	<b>activities</b>
	<b>and</b>	<b>£</b>	<b>£</b>
	<b>legacies</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Wages	9,098	21,227	30,325
Social security	245	573	818
Pensions	128	300	428
Office administration costs	2,080	18,720	20,800
	<b>11,551</b>	<b>40,820</b>	<b>52,371</b>
	<b>11,551</b>	<b>40,820</b>	<b>52,371</b>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. SUPPORT COSTS - continued**  
**Governance costs**

			<b>2025</b>	<b>2024</b>
	<b>Raising donations and legacies</b>	<b>Charitable Activities</b>	<b>Total activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy services	<u>637</u>	<u>636</u>	<u>1,273</u>	<u>1,096</u>

**9. NET INCOME/(EXPENDITURE)**

Net Income is stated after charging :

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fees for reporting on the accounts	558	498
Paid to the Independent Examiner for payroll services	420	360

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

During the year £85 was paid to a trustee as a reimbursement for travel expenses,

In the year to 31st March 2024 £2587 paid to a trustee for a field visit to India.

**11. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>143,209</b>	125,836
Social security costs	<b>7,625</b>	6,692
Other pension costs	<b>2,985</b>	1,900
	<u><b>153,819</b></u>	<u>134,428</u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Fundraising	<b>3</b>	4
Administration	<b>3</b>	2
	<u><b>6</b></u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	425,822	188,494	614,316
Investment income	937	-	937
<b>Total</b>	426,759	188,494	615,253
<b>EXPENDITURE ON</b>			
Raising funds	169,524	-	169,524
<b>Charitable activities</b>			
Charitable Activities	193,066	213,607	406,673
<b>Total</b>	362,590	213,607	576,197
<b>NET INCOME/(EXPENDITURE)</b>	64,169	(25,113)	39,056
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	67,108	36,300	103,408
<b>TOTAL FUNDS CARRIED FORWARD</b>	131,277	11,187	142,464

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	514	594
PAYE owing	2,657	3,097
Accruals	600	600
	3,771	4,291

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	65,181	1,340	66,521	146,755
Current liabilities	(3,771)	-	(3,771)	(4,291)
	61,410	1,340	62,750	142,464

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
Unrestricted Funds	131,277	(69,867)	61,410
<b>Restricted funds</b>			
Childrens Bible Club	3,880	(2,818)	1,062
Church Planter Training	5,770	(5,560)	210
Adult Literacy Classes	840	(810)	30
Bibles	563	(535)	28
Relief	134	(124)	10
	11,187	(9,847)	1,340
<b>TOTAL FUNDS</b>	142,464	(79,714)	62,750

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	285,751	(355,618)	(69,867)
<b>Restricted funds</b>			
Childrens Bible Club	88,657	(91,475)	(2,818)
Church Planter Training	123,673	(129,233)	(5,560)
Adult Literacy Classes	16,081	(16,891)	(810)
Bibles	2,760	(3,295)	(535)
Relief	6,237	(6,361)	(124)
	237,408	(247,255)	(9,847)
<b>TOTAL FUNDS</b>	523,159	(602,873)	(79,714)

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
Unrestricted Funds	67,108	64,169	131,277
<b>Restricted funds</b>			
Childrens Bible Club	16,098	(12,219)	3,879
Church Planter Training	-	5,770	5,770
Adult Literacy Classes	16,133	(15,293)	840
Bibles	4,069	(3,506)	563
Relief	-	135	135
	36,300	(25,113)	11,187
<b>TOTAL FUNDS</b>	103,408	39,056	142,464

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	426,759	(362,590)	64,169
<b>Restricted funds</b>			
Childrens Bible Club	60,426	(72,645)	(12,219)
Church Planter Training	79,911	(74,141)	5,770
Adult Literacy Classes	9,138	(24,431)	(15,293)
Bibles	5,312	(8,818)	(3,506)
Relief	33,707	(33,572)	135
	188,494	(213,607)	(25,113)
<b>TOTAL FUNDS</b>	615,253	(576,197)	39,056

**Restricted Funds**

Mission India supports Indian Christians in planting new worshipping groups throughout the nation of India in systematic and measurable ways. By providing financial resources and oversight from the United Kingdom, Mission India completes its ministry through local partners in India, Mission India is interdenominational working with indigenous Indian churches denominations and outreach organisations in the following four areas:

**Children's Bible Club**

A children's bible club programme is a two week educational event and often continues throughout the year with ongoing worshipping groups. The clubs are led by Indian christian volunteers who serve in their local communities. These leaders are trained and provided with curriculum printed in India's major languages

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

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#### 15. MOVEMENT IN FUNDS - continued

##### **Church Planter Training**

A church planter training programme develops and prepares Indian Christians to become Church Planters. Training involves in-class Bible lessons, provision of scriptures, tools and supervised field experience.

##### **Adult Literacy Classes**

An adult literacy class runs for 52 weeks, held each evening, five days per week. Literacy programmes use primers available in all of India's main languages; lesson materials and lessons on health, self-sustenance and community issues. Basic classroom supplies, such as chalkboards and lanterns are also provided.

##### **Relief Fund**

Persecution in India continues to escalate, and events like those in Manipur have left countless families without basic necessities or shelter. Many people have lost their homes and are struggling to survive under dire conditions, with limited access to food and clean water. This situation has created an urgent need for relief efforts to support those vulnerable communities.

In response we have enabled our ministry partners to assemble and distribute relief packs, which contain essential items such as water, sanitary and hygiene goods, and medicines to treat common illnesses and prevent the spread of disease. Through these efforts, we aim to alleviate the suffering of those affected by persecution and displacement and remind them they are not alone.

#### 16. RELATED PARTY DISCLOSURES

During the year £2004 was paid to Mission India USA for web hosting and software. No such payments were made during the year ended 31.03.24.

**MISSION INDIA**

England & Wales - Charity number 1076598

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# Accounts

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**REGISTERED COMPANY NUMBER: 03686616 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1076598**

**MISSION INDIA**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

**MISSION INDIA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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**The directors present their report and the financial statements for the year ended 31 March 2024.**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects for which the company is established are the advancement of the Christian religion in particular but not exclusively by :-

- a) Providing materials to Christians in India to accomplish their goals in ministry;
- b) Providing educational and training programmes that enable these individuals to plant worshipping groups;
- c) Obtaining income generation grants that enable these individuals and their supporting workers to become self-sustaining in material distribution and the planting of worshipping groups.

The main activity is to fundraise throughout the UK in order to carry out the main objectives in India. Fundraising activities are undertaken mostly through mail to existing donors with regular giving encouraged through the use of standing orders. The council seek to expand the donor list through targeted mailings as well as promotions through personal contact.

The main programmes supported in India are :-

- Children's Bible Clubs
- Adult Literacy Classes
- Church Planter Training
- Relief

##### **Public benefit**

When considering what projects to support, the council have had regard to the guidance issued by the Charity Commission on public benefit.

##### **Volunteers**

All council members are volunteers. In addition a number of donors provide their time and effort in a voluntary manner to promote awareness of Mission India and its objectives.

The contribution of volunteers is greatly valued.

#### **ACHIEVEMENT AND PERFORMANCE**

Mission India had a strong year despite the challenging economic climate, with a 6% growth in income. This success was made possible by our generous supporters who are deeply committed to helping us train and equip more believers in India.

There was also a significant response to our relief programs following the persecution attacks in Manipur, ensuring persecuted Christians had access to basic provisions and shelter. The situation in Manipur continues to affect believers, and our relief efforts remain ongoing.

Throughout the year, we witnessed a rise in persecution, prompting several advocacy programs in the UK to raise awareness, encourage prayer support, and attract new donors. These initiatives were well received and expanded our reach across the UK. Additional programs will be conducted throughout 2024 to continue raising awareness.

In total £300,181 was allocated to new projects in India, providing educational and wellbeing support for children, literacy education for adults to help them escape poverty, and training for Indian believers to plant new churches. India's Christians are passionate about sharing their faith within their communities but often lack the necessary tools and training. Mission India has supported these dedicated men and women through our Training Programmes.

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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#### FINANCIAL REVIEW

The results for the year are reported in the Statement of Financial Activities on Page 5.

Total donations and legacies received this year are higher at £614,320, ( 2023 £578,847) this is partly due to the relief work in Manipur to support persecuted Christians.

The Council prepare an annual budget which is monitored at their quarterly meetings. Taking into account the day to day running costs and future funding requirements, it was decided to continue with £75,000 as a reasonable figure to hold in reserves, equating to approximately three months of anticipated expenditure.

The level of unrestricted funds at the year end was £131,277 this is higher than budget, because of a late unrestricted gift in March which will be transferred to support projects in India in the next financial year.

#### FUTURE PLANS

The Council will continue to promote the work of the Charity to increase support for specific projects and build on the improved rate of donations over the past two years.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The company was incorporated on 21 December 1998 as a private company limited by guarantee, with the liability of each member limited to £1. It is governed by a Memorandum and Articles of Association. It is also registered with the Charity Commission.

##### Recruitment and appointment of new trustees

Members are elected by ordinary resolution as a matter of ordinary business. The minimum number of members is three, but there is no limit on the number of members. Every member shall either sign a written consent to become a member or sign the register of members on becoming a member.

The affairs of the company are managed by a Council whose number shall be not less than three. At every annual general meeting one third of the council shall retire by rotation, but if the vacancy is not filled, the retiring member shall if willing to act be deemed to be reappointed.

The council shall elect from their number a Chairman who shall hold office for three years. Any member of the council who has previously held office as Chairman shall be eligible for re-election to that office but shall not consecutively hold that office for more than two terms.

The council meets formally at least four times a year with regular financial reporting on a monthly basis.

The council works closely with our sister organisation based in Michigan, USA, as they have set up all the necessary systems and procedures to oversee the work in India and this enables the council to monitor the proper use of their grants. All members of the council have been to see the work in India and the office of the local partner, who assesses all applications to run the individual programmes, ensures proper training of volunteers and teachers and oversees the production of the teaching materials. Proper accountability and reporting procedures have also been implemented for each programme so the council are confident that all grants from the UK are properly used in carrying out the supported programmes.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

03686616 (England and Wales)

##### Registered Charity number

1076598

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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#### **Registered office**

Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

#### **Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as 'the trustees'.

The directors who served during the year were:-

D E Bustraan  
C M Spyrou  
S H Butler  
F M Waterer  
G M Brocklebank  
E A de Leyser

K Flynn was appointed on the 16th January 2024.

#### **Independent Examiner**

Denise Balch  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 July 2024 and signed on its behalf by:

*Carrie Spyrou*

Carrie Spyrou - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MISSION INDIA

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## Independent examiner's report to the trustees of Mission India ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

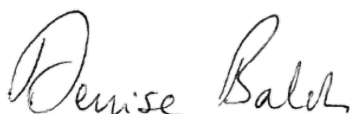
### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Denise Balch  
The Institute of Chartered Accountants in England and Wales

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

16 July 2024

**MISSION INDIA**

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

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	425,825	188,495	614,320	578,847
Investment income	3	937	-	937	119
<b>Total</b>		<u>426,762</u>	<u>188,495</u>	<u>615,257</u>	<u>578,966</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	169,524	-	169,524	188,050
<b>Charitable activities</b>	5				
Charitable Activities		191,974	213,608	405,582	462,125
Governance costs		1,096	-	1,096	978
<b>Total</b>		<u>362,594</u>	<u>213,608</u>	<u>576,202</u>	<u>651,153</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>64,168</b>	<b>(25,113)</b>	<b>39,055</b>	<b>(72,187)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		67,108	36,300	103,408	175,595
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>131,276</u></u>	<u><u>11,187</u></u>	<u><u>142,463</u></u>	<u><u>103,408</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

MISSION INDIA

BALANCE SHEET  
31 MARCH 2024

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Cash at bank		146,755	106,610
<b>CREDITORS</b>			
Amounts falling due within one year	12	(4,292)	(3,202)
<b>NET CURRENT ASSETS</b>		<u>142,463</u>	<u>103,408</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>142,463</u>	<u>103,408</u>
<b>NET ASSETS</b>		<u>142,463</u>	<u>103,408</u>
<b>FUNDS</b>	14		
Unrestricted funds		131,277	67,108
Restricted funds		11,186	36,300
<b>TOTAL FUNDS</b>		<u>142,463</u>	<u>103,408</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2024 and were signed on its behalf by:

*Carrie Spyrou*

Carrie Spyrou - Trustee

The notes form part of these financial statements

MISSION INDIA

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024

---

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>40,145</u>	<u>(71,666)</u>
Net cash provided by/(used in) operating activities		<u>40,145</u>	<u>(71,666)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>40,145</u>	<u>(71,666)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>106,610</u>	<u>178,276</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>146,755</u></u>	<u><u>106,610</u></u>

The notes form part of these financial statements

MISSION INDIA

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024

---

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	39,055	(72,187)
Adjustments for:		
Increase in creditors	1,090	521
Net cash provided by/(used in) operations	<u>40,145</u>	<u>(71,666)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank	106,610	40,145	146,755
	<u>106,610</u>	<u>40,145</u>	<u>146,755</u>
Total	<u>106,610</u>	<u>40,145</u>	<u>146,755</u>

The notes form part of these financial statements

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	£	£
Donations and gifts	569,239	538,725
Income tax reclaimed	45,081	40,122
	<b>614,320</b>	<b>578,847</b>
	<b>614,320</b>	<b>578,847</b>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Interest received	937	119
	<b>937</b>	<b>119</b>
	<b>937</b>	<b>119</b>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2024</b>	<b>2023</b>
	£	£
Staff costs	59,333	47,264
Employee expenses	10,919	6,237
Direct mailing costs	15,495	18,371
Fundraising costs	77,154	109,353
Office administration	6,623	6,825
	<b>169,524</b>	<b>188,050</b>
	<b>169,524</b>	<b>188,050</b>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable Activities	105,401	300,181	-	405,582
Governance costs	-	-	1,096	1,096
	<b>105,401</b>	<b>300,181</b>	<b>1,096</b>	<b>406,678</b>
	<b>105,401</b>	<b>300,181</b>	<b>1,096</b>	<b>406,678</b>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>74,093</b>	55,512
Travel	<b>16,345</b>	6,901
Office administration	<b>7,627</b>	11,404
Bank charges	<b>1,805</b>	1,839
Postage	<b>290</b>	398
Subscriptions	<b>976</b>	1,601
Miscellaneous	<b>4,137</b>	3,457
Prayer mobilisation	<b>128</b>	936
	<b>105,401</b>	82,048
	<b>105,401</b>	82,048

**7. GRANTS PAYABLE**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Charitable Activities	<b>300,181</b>	380,077
	<b>300,181</b>	380,077

**8. SUPPORT COSTS**

Governance costs		<b>Governanc costs £ 1,096</b>
		<b>1,096</b>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

In the year, there was £2587 paid to a trustee for a field visit to India.

**10. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>124,834</b>	96,294
Social security costs	<b>6,006</b>	4,402
Other pension costs	<b>2,586</b>	2,080
	<b>133,426</b>	102,776
	<b>133,426</b>	102,776

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Fundraising	4	3
Administration	2	2
	6	5
	6	5

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	348,817	230,030	578,847
Investment income	119	-	119
<b>Total</b>	348,936	230,030	578,966
<b>EXPENDITURE ON</b>			
Raising funds	139,420	48,630	188,050
<b>Charitable activities</b>			
Charitable Activities	282,125	180,000	462,125
Governance costs	978	-	978
<b>Total</b>	422,523	228,630	651,153
<b>NET INCOME/(EXPENDITURE)</b>	(73,587)	1,400	(72,187)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	140,695	34,900	175,595
<b>TOTAL FUNDS CARRIED FORWARD</b>	67,108	36,300	103,408

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	594	-
PAYE owing	3,098	2,644
Accruals	600	558
	4,292	3,202
	4,292	3,202

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Current assets	135,569	11,186	146,755	106,610
Current liabilities	(4,292)	-	(4,292)	(3,202)
	131,277	11,186	142,463	103,408
	131,277	11,186	142,463	103,408

**14. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	67,108	64,169	131,277
<b>Restricted funds</b>			
Childrens Bible Club	16,099	(12,220)	3,879
Church Planter Training	-	5,770	5,770
Adult Literacy Classes	16,133	(15,293)	840
Bibles	4,068	(3,505)	563
Relief	-	134	134
	36,300	(25,114)	11,186
<b>TOTAL FUNDS</b>	103,408	39,055	142,463

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	426,762	(362,593)	64,169
<b>Restricted funds</b>			
Childrens Bible Club	60,426	(72,646)	(12,220)
Church Planter Training	79,911	(74,141)	5,770
Adult Literacy Classes	9,138	(24,431)	(15,293)
Bibles	5,313	(8,818)	(3,505)
Relief	33,707	(33,573)	134
	<u>188,495</u>	<u>(213,609)</u>	<u>(25,114)</u>
<b>TOTAL FUNDS</b>	<u><u>615,257</u></u>	<u><u>(576,202)</u></u>	<u><u>39,055</u></u>

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
Unrestricted Funds	140,695	(73,587)	67,108
<b>Restricted funds</b>			
Childrens Bible Club	13,054	3,045	16,099
Church Planter Training	6,439	(6,439)	-
Adult Literacy Classes	6,173	9,960	16,133
Bibles	9,234	(5,166)	4,068
	<u>34,900</u>	<u>1,400</u>	<u>36,300</u>
<b>TOTAL FUNDS</b>	<u><u>175,595</u></u>	<u><u>(72,187)</u></u>	<u><u>103,408</u></u>

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	348,936	(422,523)	(73,587)
<b>Restricted funds</b>			
Childrens Bible Club	74,378	(71,333)	3,045
Church Planter Training	139,554	(145,993)	(6,439)
Adult Literacy Classes	11,264	(1,304)	9,960
Bibles	4,834	(10,000)	(5,166)
	<u>230,030</u>	<u>(228,630)</u>	<u>1,400</u>
<b>TOTAL FUNDS</b>	<u>578,966</u>	<u>(651,153)</u>	<u>(72,187)</u>

#### Restricted Funds

Mission India supports Indian Christians in planting new worshipping groups throughout the nation of India in systematic and measurable ways. By providing financial resources and oversight from the United Kingdom, Mission India completes its ministry through local partners in India, Mission India is interdenominational working with indigenous Indian churches denominations and outreach organisations in the following four areas:

#### Children's Bible Club

A children's bible club programme is a two week educational event and often continues throughout the year with ongoing worshipping groups. The clubs are led by Indian christian volunteers who serve in their local communities. These leaders are trained and provided with curriculum printed in India's major languages

#### Church Planter Training

A church planter training programme develops and prepares Indian christians to become Church Planters. Training involves in-class bible lessons, provision of scriptures, tools and supervised field experience.

#### Adult Literacy Classes

An adult literacy class runs for 52 weeks, held each evening , five days per week. Literacy programmes use primers available in all of India's main languages; lesson materials and lessons on health, self-sustenance and community issues. Basic classroom supplies, such as chalkboards and lanterns are also provided.

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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#### 14. MOVEMENT IN FUNDS - continued

##### Relief Fund

Persecution in India continues to escalate, and events like those in Manipur have left countless families without basic necessities or shelter. Many People have lost their homes and are struggling to survive under dire conditions, with limited access to food and clean water. This situation has created an urgent need for relief efforts to support those vulnerable communities.

In response we have enabled our ministry partners to assemble and distribute relief packs, which contain essential items such as water, sanitary and hygiene goods, and medicines to treat common illnesses and prevent the spread of disease. Through these efforts, we aim to alleviate the suffering of those affected by persecution and displacement and remind them they are not alone.

#### 15. RELATED PARTY DISCLOSURES

During the year ended 31.03.23, £1,480.95 was paid to Mission India USA for web hosting and software.

No such payments were made during the year ended 31.03.24.

**MISSION INDIA**

England & Wales - Charity number 1076598

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# Accounts

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**REGISTERED COMPANY NUMBER: 03686616 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1076598**

**MISSION INDIA**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

**MISSION INDIA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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The directors present their report and the financial statements for the year ended 31 March 2023.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects for which the company is established are the advancement of the Christian religion in particular but not exclusively by :-

- a) Providing materials to Christians in India to accomplish their goals in ministry;
- b) Providing educational and training programmes that enable these individuals to plant worshipping groups;
- c) Obtaining income generation grants that enable these individuals and their supporting workers to become self-sustaining in material distribution and the planting of worshipping groups.

The main activity is to fundraise throughout the UK in order to carry out the main objectives in India. Fundraising activities are undertaken mostly through mail to existing donors with regular giving encouraged through the use of standing orders. The council seek to expand the donor list through targeted mailings as well as promotions through personal contact.

The main programmes supported in India are :-

- Children's Bible Clubs
- Adult Literacy Classes
- Church Planter Training
- Covid Pandemic Relief

#### Public benefit

When considering what projects to support, the council have had regard to the guidance issued by the Charity Commission on public benefit.

#### Volunteers

All council members are volunteers. In addition a number of donors provide their time and effort in a voluntary manner to promote awareness of Mission India and its objectives.

The contribution of volunteers is greatly valued.

#### ACHIEVEMENT AND PERFORMANCE

Building on the success of the last two years the charity has expanded its presence across the UK through highly effective advocacy campaigns and heightened awareness efforts. Despite encountering a minor decrease in income, which was expected considering the current economic climate, thanks to the dedicated support of our generous donors there was significant progression and increased ministry impact.

In total £380,077 was sent to projects in India, this has enabled more Indian children and their families to receive the Good News of Jesus and for new churches to be established. India's Christians are passionate about sharing the Christian message in their communities but most lack the tools and training to effectively reach the nation. Mission India has assisted these men and women through our Training Programmes.

## MISSION;INDIA

### REPORT;OF;THE;TRUSTEES FOR;THE;YEAR;ENDED;31;MARCH;2023

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#### FINANCIAL;REVIEW

The;results;for;the;year;are;reported;in;the;Statement;of;Financial;Activities;on;Page;5.

Total donations and legacies received this year are slightly lower at £578,847, ( 2022 £590,797 ) however ;the previous;year;included;the;Covid;relief;appeal;which;raised;£137,732.

The Council prepare an annual budget which is monitored at their quarterly meetings.Taking into account ;the day to day running costs and future funding requirements, it was decided to continue with £75,000 as ;a reasonable;figure;to;hold;in;reserves,;equating;to;approximately;three;months;of;anticipated;expenditure.

The level of unrestricted funds at the year end was £67,108 which is slightly less than the budget , but is ;no cause;for;concern;as;the;trustees;are;confident;the;deficit;can;be;made;up;during;the;current;year.

#### FUTURE;PLANS

The Council will continue to promote the work of the Charity to increase support for specific projects and ;build on;the;improved;rate;of;donations;over;the;past;two;years.

#### STRUCTURE;GOVERNANCE;AND;MANAGEMENT

##### Governing;document

The company was incorporated on 21 December 1998 as a private company limited by guarantee, with ;the liability of each member limited to £1. It is governed by a Memorandum and Articles of Association. It is ;also registered;with;the;Charity;Commission.

##### Recruitment;and;appointment;of;new;trustees

Members are elected by ordinary resolution as a matter of ordinary business. The minimum number ;of members is three, but there is no limit on the number of members. Every member shall either sign a ;written consent;to;become;a;member;or;sign;the;register;of;members;on;becoming;a;member.

The affairs of the company are managed by a Council whose number shall be not less than three. At ;every annual general meeting one third of the council shall retire by rotation, but if the vacancy is not filled, ;the retiring;member;shall;if;willing;to;act;be;deemed;to;be;reappointed.

The council shall elect from their number a Chairman who shall hold office for three years. Any member ;of the council who has previously held office as Chairman shall be eligible for re-election to that office but ;shall not;consecutively;hold;that;office;for;more;than;two;terms.

The;council;meets;formally;at;least;four;times;a;year;with;regular;financial;reporting;on;a;monthly;basis.

One member of the council is an executive with our sister organisation based in Michigan, USA, also ;called Mission India. The council works closely with the US organisation, as they have set up all the ;necessary systems and procedures to oversee the work in India and this enables the council to monitor the proper ;use of their grants. All members of the council have been to see the work in India and the office of the ;local partner, who assesses all applications to run the individual programmes, ensures proper training of ;volunteers and teachers and oversees the production of the teaching materials. Proper accountability and ;reporting procedures have also been implemented for each programme so the council are confident that all grants ;from the;UK;are;properly;used;in;carrying;out;the;supported;programmes.

#### REFERENCE;AND;ADMINISTRATIVE;DETAILS

##### Registered;Company;number

03686616;(England;and;Wales);

##### Registered;Cearity;number

1076598

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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#### **Registered office**

Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

#### **Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as 'the trustees'.

The directors who served during the year were:-

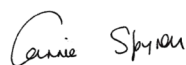
D E Bustraan  
C M Spyrou  
S H Butler  
F M Waterer  
G M Brocklebank  
L E Brocklebank (Resigned 28th November 2022)  
E A de Leyser

#### **Independent Examiner**

Denise Balch  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 July 2023 and signed on its behalf by:



Carrie Spyrou - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MISSION INDIA

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## Independent examiner's report to the trustees of Mission India ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Denise Balch  
The Institute of Chartered Accountants in England and Wales

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

18 July 2023

**MISSION INDIA**

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

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	348,817	230,030	578,847	590,797
Investment income	3	119	-	119	3
<b>Total</b>		<u>348,936</u>	<u>230,030</u>	<u>578,966</u>	<u>590,800</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	139,420	48,630	188,050	176,409
<b>Charitable activities</b>	5				
Charitable Activities		282,125	180,000	462,125	388,065
Governance costs		978	-	978	858
<b>Total</b>		<u>422,523</u>	<u>228,630</u>	<u>651,153</u>	<u>565,332</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(73,587)</b>	<b>1,400</b>	<b>(72,187)</b>	<b>25,468</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		140,695	34,900	175,595	150,127
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>67,108</u></u>	<u><u>36,300</u></u>	<u><u>103,408</u></u>	<u><u>175,595</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**MISSION INDIA**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Cash at bank		106,610	178,276
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,202)	(2,681)
<b>NET CURRENT ASSETS</b>		<u>103,408</u>	<u>175,595</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>103,408</u>	<u>175,595</u>
<b>NET ASSETS</b>		<u>103,408</u>	<u>175,595</u>
<b>FUNDS</b>	15		
Unrestricted funds		67,108	140,695
Restricted funds		36,300	34,900
<b>TOTAL FUNDS</b>		<u>103,408</u>	<u>175,595</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

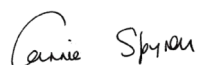
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2023 and were signed on its behalf by:



Carrie Spyrou - Trustee

The notes form part of these financial statements

MISSION INDIA

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023

---

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(71,666)</u>	<u>26,006</u>
Net cash (used in)/provided by operating activities		<u>(71,666)</u>	<u>26,006</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(71,666)</u>	<u>26,006</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>178,276</u>	<u>152,270</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>106,610</u></u>	<u><u>178,276</u></u>

The notes form part of these financial statements

MISSION INDIA

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023

---

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(72,187)	25,468
Adjustments for:		
Increase in creditors	521	538
Net cash (used in)/provided by operations	<u>(71,666)</u>	<u>26,006</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank	178,276	(71,666)	106,610
	<u>178,276</u>	<u>(71,666)</u>	<u>106,610</u>
Total	<u>178,276</u>	<u>(71,666)</u>	<u>106,610</u>

The notes form part of these financial statements

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations and gifts	<b>538,725</b>	538,517
Income tax reclaimed	<b>40,122</b>	52,280
	<b>578,847</b>	590,797
	<b>578,847</b>	590,797

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest received	<b>119</b>	3
	<b>119</b>	3
	<b>119</b>	3

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>47,264</b>	44,038
Employee expenses	<b>6,237</b>	6,237
Direct mailing costs	<b>18,371</b>	15,105
Fundraising costs	<b>109,353</b>	106,076
Office administration	<b>6,825</b>	4,953
	<b>188,050</b>	176,409
	<b>188,050</b>	176,409

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	<b>82,048</b>	<b>380,077</b>	-	<b>462,125</b>
Governance costs	-	-	<b>978</b>	<b>978</b>
	<b>82,048</b>	<b>380,077</b>	<b>978</b>	<b>463,103</b>
	<b>82,048</b>	<b>380,077</b>	<b>978</b>	<b>463,103</b>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	55,512	27,647
Travel	6,901	-
Office administration	11,404	10,408
Bank charges	1,839	177
Postage	398	464
Subscriptions	1,601	434
Miscellaneous	3,457	2,366
Recruitment costs	-	2,003
Prayer mobilisation	936	2,263
	<b>82,048</b>	<b>45,762</b>
	<b>82,048</b>	<b>45,762</b>

**7. GRANTS PAYABLE**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Charitable Activities	380,077	342,303
	<b>380,077</b>	<b>342,303</b>

**8. SUPPORT COSTS**

		<b>Governanc costs</b>
		<b>£</b>
Governance costs		978
		<b>978</b>

**9. NET INCOME/(EXPENDITURE)**

Net Income is stated after charging :

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fees for reporting on the accounts	558	498
Paid to the Independent Examiner for payroll services	420	360

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

No amounts were paid to trustees for expenses during this or the previous year.

**11. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>96,294</b>	67,297
Social security costs	<b>4,402</b>	2,750
Other pension costs	<b>2,080</b>	1,638
	<b>102,776</b>	71,685
	<b>102,776</b>	71,685

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Fundraising	<b>3</b>	1
Administration	<b>2</b>	1
	<b>5</b>	2
	<b>5</b>	2

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	270,447	320,350	590,797
Investment income	3	-	3
<b>Total</b>	<b>270,450</b>	<b>320,350</b>	<b>590,800</b>
<b>EXPENDITURE ON</b>			
Raising funds	127,269	49,140	176,409
<b>Charitable activities</b>			
Charitable Activities	121,841	266,224	388,065
Governance costs	858	-	858
<b>Total</b>	<b>249,968</b>	<b>315,364</b>	<b>565,332</b>
<b>NET INCOME</b>	<b>20,482</b>	<b>4,986</b>	<b>25,468</b>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>12.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	
	<b>RECONCILIATION OF FUNDS</b>				
	Total funds brought forward	120,213	29,914	150,127	
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>140,695</u>	<u>34,900</u>	<u>175,595</u>	
<b>13.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2023 £</b>	<b>2022 £</b>	
	Other creditors		-	428	
	PAYE owing		2,644	1,743	
	Accruals		558	510	
			<u>3,202</u>	<u>2,681</u>	
<b>14.</b>	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
	Current assets	70,310	36,300	106,610	178,276
	Current liabilities	(3,202)	-	(3,202)	(2,681)
		<u>67,108</u>	<u>36,300</u>	<u>103,408</u>	<u>175,595</u>
<b>15.</b>	<b>MOVEMENT IN FUNDS</b>		<b>At 1/4/22 £</b>	<b>Net movement in funds £</b>	<b>At 31/3/23 £</b>
	<b>Unrestricted funds</b>				
	Unrestricted Funds	140,695		(73,587)	67,108
	<b>Restricted funds</b>				
	Childrens Bible Club	13,054		3,045	16,099
	Church Planter Training	6,439		(6,439)	-
	Adult Literacy Classes	6,173		9,960	16,133
	Bibles	9,234		(5,166)	4,068
		<u>34,900</u>		<u>1,400</u>	<u>36,300</u>
	<b>TOTAL FUNDS</b>	<u>175,595</u>		<u>(72,187)</u>	<u>103,408</u>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	348,936	(422,523)	(73,587)
<b>Restricted funds</b>			
Childrens Bible Club	74,378	(71,333)	3,045
Church Planter Training	139,554	(145,993)	(6,439)
Adult Literacy Classes	11,264	(1,304)	9,960
Bibles	4,834	(10,000)	(5,166)
	230,030	(228,630)	1,400
<b>TOTAL FUNDS</b>	578,966	(651,153)	(72,187)

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
Unrestricted Funds	120,213	20,482	140,695
<b>Restricted funds</b>			
Childrens Bible Club	11,956	1,098	13,054
Church Planter Training	3,709	2,730	6,439
Adult Literacy Classes	5,121	1,052	6,173
Bibles	9,128	106	9,234
	29,914	4,986	34,900
<b>TOTAL FUNDS</b>	150,127	25,468	175,595

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	270,450	(249,968)	20,482
<b>Restricted funds</b>			
Childrens Bible Club	71,773	(70,675)	1,098
Church Planter Training	91,978	(89,248)	2,730
Adult Literacy Classes	2,726	(1,674)	1,052
Bibles	16,141	(16,035)	106
Relief	137,732	(137,732)	-
	<u>320,350</u>	<u>(315,364)</u>	<u>4,986</u>
<b>TOTAL FUNDS</b>	<u>590,800</u>	<u>(565,332)</u>	<u>25,468</u>

#### Restricted Funds

Mission India supports Indian Christians in planting new worshipping groups throughout the nation of India in systematic and measurable ways. By providing financial resources and oversight from the United Kingdom, Mission India completes its ministry through local partners in India, Mission India is interdenominational working with indigenous Indian churches denominations and outreach organisations in the following four areas:

#### Children's Bible Club

A children's bible club programme is a two week educational event and often continues throughout the year with ongoing worshipping groups. The clubs are led by Indian christian volunteers who serve in their local communities. These leaders are trained and provided with curriculum printed in India's major languages

#### Church Planter Training

A church planter training programme develops and prepares Indian christians to become Church Planters. Training involves in-class bible lessons, provision of scriptures, tools and supervised field experience.

#### Adult Literacy Classes

An adult literacy class runs for 52 weeks, held each evening , five days per week. Literacy programmes use primers available in all of India's main languages; lesson materials and lessons on health, self-sustenance and community issues. Basic classroom supplies, such as chalkboards and lanterns are also provided.

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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#### 15. MOVEMENT IN FUNDS - continued

##### Relief Fund (2022)

India continues to be severely impacted by the COVID-19 Pandemic. The rapid spread of the virus has caused considerable suffering to those who were already extremely poor. Many have not been able to find work at all. Those who have, faced decisions on working to feed their families, but with the threat of catching the virus and most likely dying, or not working and facing starvation. Our relief effort provides our ministry partners in India with the funds to produce a Relief Kit containing food, medicines and PPE, which can feed a family and help them to stay safe, and distribute these kits as quickly as possible.

#### 16. RELATED PARTY DISCLOSURES

During the year £1,480.95 , ( 2022 £nil ) was paid to Mission India USA for web hosting and software.

**MISSION INDIA**

England & Wales - Charity number 1076598

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# Accounts

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**REGISTERED COMPANY NUMBER: 03686616 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1076598**

**MISSION INDIA**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

**MISSION INDIA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Notes to the Financial Statements</b>	9 to 16

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## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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The directors present their report and the financial statements for the year ended 31 March 2022.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects for which the company is established are the advancement of the Christian religion in particular but not exclusively by :-

- a) Providing materials to Christians in India to accomplish their goals in ministry;
- b) Providing educational and training programmes that enable these individuals to plant worshipping groups;
- c) Obtaining income generation grants that enable these individuals and their supporting workers to become self-sustaining in material distribution and the planting of worshipping groups.

The main activity is to fundraise throughout the UK in order to carry out the main objectives in India. Fundraising activities are undertaken mostly through mail to existing donors with regular giving encouraged through the use of standing orders. The council seek to expand the donor list through targeted mailings as well as promotions through personal contact.

The main programmes supported in India are :-

- Children's Bible Clubs
- Adult Literacy Classes
- Church Planter Training
- Covid Pandemic Relief

##### Public benefit

When considering what projects to support, the council have had regard to the guidance issued by the Charity Commission on public benefit.

##### Volunteers

All council members are volunteers. In addition a number of donors provide their time and effort in a voluntary manner to promote awareness of Mission India and its objectives.

The contribution of volunteers is greatly valued.

#### ACHIEVEMENT AND PERFORMANCE

During this year the charity has continued to see an increase in its overall donations. This is due to the raising of awareness of the charity by the employees and trustees and as a result of successful advocacy campaigns, highlighting the rising levels of persecution in India and a relief programme specific to the impact of COVID-19 in India.

During the year donations totalling £241,346 were sent to projects in India, this has enabled more Indian children and their families to receive the Good News of Jesus and for new worshipping groups to be established. India's Christians are passionate about sharing the Christian message in their communities but most lack the tools and training to effectively reach the nation. Mission India has assisted these men and women through our Training Programme. We also sent £100,957 to India for the Relief Fund. This was for production and distribution of Relief Kits.

More detail of the individual projects supported is given in note 15 of the accounts.

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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#### FINANCIAL REVIEW

The results for the year are reported in the Statement of Financial Activities on Page 5. There is an overall surplus of Income during the year of £25,468. Campaigns to help support specific projects in India have continued to be successful with overall donations totalling £590,797 compared with £507,608 in the previous year. This together with the relief effort, has enabled a total of £342,303 to be sent to India.

The Council prepare an annual budget which is monitored at their quarterly meetings. This year, taking into account the day to day running costs and future funding requirements, it was decided that £75,000 was a reasonable figure to hold in reserves, equating to approximately three months of anticipated expenditure.

Unrestricted Reserves at the year end were £140,695. Any unrequired excess will be transferred to India in the next donation.

#### FUTURE PLANS

The Council will continue to promote the work of the Charity to increase support for specific projects and build on the improved rate of donations over the past two years.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The company was incorporated on 21 December 1998 as a private company limited by guarantee, with the liability of each member limited to £1. It is governed by a Memorandum and Articles of Association. It is also registered with the Charity Commission.

##### Recruitment and appointment of new trustees

Members are elected by ordinary resolution as a matter of ordinary business. The minimum number of members is three, but there is no limit on the number of members. Every member shall either sign a written consent to become a member or sign the register of members on becoming a member.

The affairs of the company are managed by a Council whose number shall be not less than three. At every annual general meeting one third of the council shall retire by rotation, but if the vacancy is not filled, the retiring member shall if willing to act be deemed to be reappointed.

The council shall elect from their number a Chairman who shall hold office for three years. Any member of the council who has previously held office as Chairman shall be eligible for re-election to that office but shall not consecutively hold that office for more than two terms.

The council meets formally at least four times a year with regular financial reporting on a monthly basis.

One member of the council is an executive with our sister organisation based in Michigan, USA, also called Mission India. The council works closely with the US organisation, as they have set up all the necessary systems and procedures to oversee the work in India and this enables the council to monitor the proper use of their grants. All members of the council have been to see the work in India and the office of the local partner, who assesses all applications to run the individual programmes, ensures proper training of volunteers and teachers and oversees the production of the teaching materials. Proper accountability and reporting procedures have also been implemented for each programme so the council are confident that all grants from the UK are properly used in carrying out the supported programmes.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

03686616 (England and Wales)

##### Registered Charity number

1076598

**MISSION INDIA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Registered office**

Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

**Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as 'the trustees'.

The directors who served during the year were:-

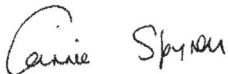
D E Bustraan  
C M Spyrou  
S H Butler  
F M Waterer  
G M Brocklebank  
L E Brocklebank  
E A de Leyser

**Independent Examiner**

Denise Balch  
ACA  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 July 2022 and signed on its behalf by:



Carrie Spyrou - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MISSION INDIA

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## Independent examiner's report to the trustees of Mission India ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Denise Balch  
ACA  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

19 July 2022

**MISSION INDIA**

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

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	270,447	320,350	590,797	507,608
Investment income	3	3	-	3	11
<b>Total</b>		<u>270,450</u>	<u>320,350</u>	<u>590,800</u>	<u>507,619</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	127,269	49,140	176,409	142,890
<b>Charitable activities</b>	5				
Charitable Activities		121,841	266,224	388,065	324,085
Governance costs		858	-	858	875
<b>Total</b>		<u>249,968</u>	<u>315,364</u>	<u>565,332</u>	<u>467,850</u>
<b>NET INCOME</b>		<u>20,482</u>	<u>4,986</u>	<u>25,468</u>	<u>39,769</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>120,213</u>	<u>29,914</u>	<u>150,127</u>	<u>110,358</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>140,695</u></u>	<u><u>34,900</u></u>	<u><u>175,595</u></u>	<u><u>150,127</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

MISSION INDIA

BALANCE SHEET  
31 MARCH 2022

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Cash at bank		178,276	152,270
<b>CREDITORS</b>			
Amounts falling due within one year	13	(2,681)	(2,143)
<b>NET CURRENT ASSETS</b>		<u>175,595</u>	<u>150,127</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>175,595</u>	<u>150,127</u>
<b>NET ASSETS</b>		<u>175,595</u>	<u>150,127</u>
<b>FUNDS</b>	15		
Unrestricted funds		140,695	120,213
Restricted funds		34,900	29,914
<b>TOTAL FUNDS</b>		<u>175,595</u>	<u>150,127</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

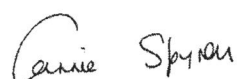
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 July 2022 and were signed on its behalf by:



Carrie Spyrou - Trustee

The notes form part of these financial statements

MISSION INDIA

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022

---

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>26,006</u>	<u>39,848</u>
Net cash provided by operating activities		<u>26,006</u>	<u>39,848</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>26,006</u>	<u>39,848</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>152,270</u>	<u>112,422</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>178,276</u></u>	<u><u>152,270</u></u>

The notes form part of these financial statements

MISSION INDIA

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	25,468	39,769
Adjustments for:		
Increase in creditors	538	79
<b>Net cash provided by operations</b>	<b>26,006</b>	<b>39,848</b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
<b>Net cash</b>			
Cash at bank	152,270	26,006	178,276
	152,270	26,006	178,276
<b>Total</b>	<b>152,270</b>	<b>26,006</b>	<b>178,276</b>

The notes form part of these financial statements

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

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations and gifts	538,517	462,763
Income tax reclaimed	52,280	44,845
	590,797	507,608

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest received	3	11
	3	11

**4. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Staff costs	44,038	34,850
Employee expenses	6,237	1,223
Direct mailing costs	15,105	9,684
Fundraising costs	106,076	89,637
Office administration	4,953	7,496
	176,409	142,890

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable Activities	45,762	342,303	-	388,065
Governance costs	-	-	858	858
	45,762	342,303	858	388,923

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	27,647	14,931
Office administration	10,408	1,744
Bank charges	177	144
Postage	464	1,063
Subscriptions	434	783
Miscellaneous	2,366	1,976
Recruitment costs	2,003	790
Prayer mobilisation	2,263	2,500
	<b>45,762</b>	<b>23,931</b>
	<b>45,762</b>	<b>23,931</b>

**7. GRANTS PAYABLE**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Charitable Activities	342,303	300,154
	<b>342,303</b>	<b>300,154</b>

**8. SUPPORT COSTS**

Governance costs		<b>Governance costs</b>
		<b>£</b>
		<b>858</b>
		<b>858</b>

**9. NET INCOME/(EXPENDITURE)**

Net Income is stated after charging :

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fees for reporting on the accounts	487	515
Paid to the Independent Examiner for payroll services	360	360

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

No amounts were paid to trustees for expenses during this or the previous year.

**11. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>67,297</b>	48,218
Social security costs	<b>2,750</b>	488
Other pension costs	<b>1,638</b>	1,075
	<b>71,685</b>	49,781
	<b>71,685</b>	49,781

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Fundraising	<b>1</b>	1
Administration	<b>1</b>	1
	<b>2</b>	2
	<b>2</b>	2

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	195,143	312,465	507,608
Investment income	11	-	11
<b>Total</b>	<b>195,154</b>	<b>312,465</b>	<b>507,619</b>
<b>EXPENDITURE ON</b>			
Raising funds	62,702	80,188	142,890
<b>Charitable activities</b>			
Charitable Activities	110,010	214,075	324,085
Governance costs	875	-	875
<b>Total</b>	<b>173,587</b>	<b>294,263</b>	<b>467,850</b>
<b>NET INCOME</b>	<b>21,567</b>	<b>18,202</b>	<b>39,769</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>98,646</b>	<b>11,712</b>	<b>110,358</b>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>12.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
		<hr/>	<hr/>	<hr/>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	120,213	29,914	150,127
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>13.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022 £</b>	<b>2021 £</b>
	Other creditors		428	293
	PAYE owing		1,743	1,340
	Accruals		510	510
			<hr/>	<hr/>
			2,681	2,143
			<hr/> <hr/>	<hr/> <hr/>
<b>14.</b>	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>		<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
		<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	
	Current assets	143,376	34,900	178,276
	Current liabilities	(2,681)	-	(2,681)
		<hr/>	<hr/>	<hr/>
		140,695	34,900	175,595
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>15.</b>	<b>MOVEMENT IN FUNDS</b>		<b>Net movement in funds £</b>	<b>At 31/3/22 £</b>
	<b>Unrestricted funds</b>	<b>At 1/4/21 £</b>		
	Unrestricted Funds	120,213	20,482	140,695
	<b>Restricted funds</b>			
	Childrens Bible Club	11,956	1,098	13,054
	Church Planter Training	3,709	2,730	6,439
	Adult Literacy Classes	5,121	1,052	6,173
	Bibles	9,128	106	9,234
		<hr/>	<hr/>	<hr/>
		29,914	4,986	34,900
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>TOTAL FUNDS</b>	150,127	25,468	175,595
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	270,450	(249,968)	20,482
<b>Restricted funds</b>			
Childrens Bible Club	71,773	(70,675)	1,098
Church Planter Training	91,978	(89,248)	2,730
Adult Literacy Classes	2,726	(1,674)	1,052
Bibles	16,141	(16,035)	106
Relief	137,732	(137,732)	-
	<u>320,350</u>	<u>(315,364)</u>	<u>4,986</u>
<b>TOTAL FUNDS</b>	<u><u>590,800</u></u>	<u><u>(565,332)</u></u>	<u><u>25,468</u></u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
Unrestricted Funds	98,646	21,567	120,213
<b>Restricted funds</b>			
Childrens Bible Club	4,037	7,919	11,956
Church Planter Training	7,675	(3,966)	3,709
Adult Literacy Classes	-	5,121	5,121
Bibles	-	9,128	9,128
	<u>11,712</u>	<u>18,202</u>	<u>29,914</u>
<b>TOTAL FUNDS</b>	<u><u>110,358</u></u>	<u><u>39,769</u></u>	<u><u>150,127</u></u>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
Unrestricted Funds	195,154	(173,587)	21,567
<b>Restricted funds</b>			
Childrens Bible Club	42,203	(34,284)	7,919
Church Planter Training	23,634	(27,600)	(3,966)
Adult Literacy Classes	8,421	(3,300)	5,121
Bibles	16,818	(7,690)	9,128
Relief	221,389	(221,389)	-
	312,465	(294,263)	18,202
<b>TOTAL FUNDS</b>	507,619	(467,850)	39,769

**Restricted Funds**

Mission India supports Indian Christians in planting new worshipping groups throughout the nation of India in systematic and measurable ways. By providing financial resources and oversight from the United Kingdom, Mission India completes its ministry through local partners in India, Mission India is interdenominational working with indigenous Indian churches denominations and outreach organisations in the following four areas:

**Children's Bible Club**

A children's bible club programme is a two week educational event and often continues throughout the year with ongoing worshipping groups. The clubs are led by Indian christian volunteers who serve in their local communities. These leaders are trained and provided with curriculum printed in India's major languages

**Church Planter Training**

A church planter training programme develops and prepares Indian christians to become Church Planters. Training involves in-class bible lessons, provision of scriptures, tools and supervised field experience.

**Adult Literacy Classes**

An adult literacy class runs for 52 weeks, held each evening , five days per week. Literacy programmes use primers available in all of India's main languages; lesson materials and lessons on health, self-sustenance and community issues. Basic classroom supplies, such as chalkboards and lanterns are also provided.

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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#### 15. MOVEMENT IN FUNDS - continued

##### **Relief Fund**

India continues to be severely impacted by the COVID-19 Pandemic. The rapid spread of the virus has caused considerable suffering to those who were already extremely poor. Many have not been able to find work at all. Those who have, faced decisions on working to feed their families, but with the threat of catching the virus and most likely dying, or not working and facing starvation. Our relief effort provides our ministry partners in India with the funds to produce a Relief Kit containing food, medicines and PPE, which can feed a family and help them to stay safe, and distribute these kits as quickly as possible.

#### 16. RELATED PARTY DISCLOSURES

No payments to related parties were made in either the current or previous year.

**MISSION INDIA**

England & Wales - Charity number 1076598

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# Accounts

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**REGISTERED COMPANY NUMBER: 03686616 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1076598**

**MISSION INDIA**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

**MISSION INDIA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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# MISSION INDIA

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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**The directors present their report and the financial statements for the year ended 31 March 2021.**

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects for which the company is established are the advancement of the Christian religion in particular but not exclusively by :-

- a) Providing materials to Christians in India to accomplish their goals in ministry;
- b) Providing educational and training programmes that enable these individuals to plant worshipping groups;
- c) Obtaining income generation grants that enable these individuals and their supporting workers to become self-sustaining in material distribution and the planting of worshipping groups.

The main activity is to fundraise throughout the UK in order to carry out the main objectives in India. Fundraising activities are undertaken mostly through mail to existing donors with regular giving encouraged through the use of standing orders. The council seek to expand the donor list through targeted mailings as well as promotions through personal contact.

Three main programmes are supported in India :-

- Children's Bible Clubs
- Adult Literacy Classes
- Church Planter Training

#### **Public benefit**

When considering what projects to support, the council have had regard to the guidance issued by the Charity Commission on public benefit.

#### **Volunteers**

All council members are volunteers. In addition a number of donors provide their time and effort in a voluntary manner to promote awareness of Mission India and its objectives.

The contribution of volunteers is greatly valued.

### **ACHIEVEMENT AND PERFORMANCE**

During this year the charity has continued to see an increase in its donations for its three major programmes. This is due to the raising of awareness of the charity by the employees and trustees and as a result of successful advocacy campaigns, highlighting the raising levels of persecution in India and a relief programme specific to the impact of COVID-19 in India.

During the year donations totalling £122,838 were sent to projects in India, this has enabled more Indian children and their families to receive the Good News of Jesus and for new worshipping groups to be established. India's Christians are passionate about sharing the Christian message in their communities but most lack the tools and training to effectively reach the nation. Mission India has assisted these men and women through our Training Programme. We also sent £177,316 to India for the Relief Fund. This was for production and distribution of Relief Kits.

More detail of the individual projects supported is given in note 14 of the accounts.

# MISSION INDIA

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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### FINANCIAL REVIEW

The results for the year are reported in the Statement of Financial Activities on Page 6. There is an overall surplus of Income during the year of £39,769. Campaigns targeted at the specific projects have been particularly successful with an increase in restricted donations of over £217,000 on last year. This, and the relief effort, has enabled a total of £300,154 to be sent to India.

The Council prepare an annual budget which is monitored at their quarterly meetings. This year, taking into account the day to day running costs and future funding requirements, it was decided that £50,000 was a reasonable figure to hold in reserves, equating to approximately six months of anticipated expenditure.

Unrestricted Reserves at the year end were £120,213. Any unrequired excess will be transferred to India in the next donation.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The company was incorporated on 21 December 1998 as a private company limited by guarantee, with the liability of each member limited to £1. It is governed by a Memorandum and Articles of Association. It is also registered with the Charity Commission.

#### Recruitment and appointment of new trustees

Members are elected by ordinary resolution as a matter of ordinary business. The minimum number of members is three, but there is no limit on the number of members. Every member shall either sign a written consent to become a member or sign the register of members on becoming a member.

The affairs of the company are managed by a Council whose number shall be not less than three. At every annual general meeting one third of the council shall retire by rotation, but if the vacancy is not filled, the retiring member shall if willing to act be deemed to be reappointed.

The council shall elect from their number a Chairman who shall hold office for three years. Any member of the council who has previously held office as Chairman shall be eligible for re-election to that office but shall not consecutively hold that office for more than two terms.

The council meets formally at least four times a year with regular financial reporting on a monthly basis.

One member of the council is an executive with our sister organisation based in Michigan, USA, also called Mission India. The council works closely with the US organisation, as they have set up all the necessary systems and procedures to oversee the work in India and this enables the council to monitor the proper use of their grants. All members of the council have been to see the work in India and the office of the local partner, who assesses all applications to run the individual programmes, ensures proper training of volunteers and teachers and oversees the production of the teaching materials. Proper accountability and reporting procedures have also been implemented for each programme so the council are confident that all grants from the UK are properly used in carrying out the supported programmes.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

03686616 (England and Wales)

#### Registered Charity number

1076598

#### Registered office

Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

## MISSION INDIA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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#### **Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as 'the trustees'.

The directors who served during the year were:-

D E Bustraan  
C M Spyrou  
S H Butler  
F M Waterer  
G M Brocklebank  
L E Brocklebank  
E A de Leyser

#### **Independent Examiner**

Denise Balch  
ACA  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Mission India for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**MISSION INDIA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 July 2021 and signed on its behalf by:

*Carrie Spyrou*

Carrie Spyrou - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MISSION INDIA

---

## Independent examiner's report to the trustees of Mission India ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Denise Balch  
ACA  
Thompson Balch Limited  
Chartered Accountants  
Sovereign House  
15 Towcester Road  
Old Stratford  
Milton Keynes  
MK19 6AN

19 July 2021

**MISSION INDIA**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	195,143	312,465	507,608	235,963
Investment income	3	11	-	11	55
<b>Total</b>		<u>195,154</u>	<u>312,465</u>	<u>507,619</u>	<u>236,018</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	62,702	80,188	142,890	95,252
<b>Charitable activities</b>	5				
Charitable Activities		110,010	214,075	324,085	119,594
Governance costs		875	-	875	847
<b>Total</b>		<u>173,587</u>	<u>294,263</u>	<u>467,850</u>	<u>215,693</u>
<b>NET INCOME</b>		<u>21,567</u>	<u>18,202</u>	<u>39,769</u>	<u>20,325</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>98,646</u>	<u>11,712</u>	<u>110,358</u>	<u>90,033</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>120,213</u></u>	<u><u>29,914</u></u>	<u><u>150,127</u></u>	<u><u>110,358</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**MISSION INDIA**  
**BALANCE SHEET**  
**31 MARCH 2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Cash at bank		152,270	112,422
<b>CREDITORS</b>			
Amounts falling due within one year	12	(2,143)	(2,064)
<b>NET CURRENT ASSETS</b>		<u>150,127</u>	<u>110,358</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>150,127</u>	110,358
<b>NET ASSETS</b>		<u>150,127</u>	<u>110,358</u>
<b>FUNDS</b>			
Unrestricted funds	14	120,213	98,646
Restricted funds		29,914	11,712
<b>TOTAL FUNDS</b>		<u>150,127</u>	<u>110,358</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 July 2021 and were signed on its behalf by:

*Carrie Spyrou*

Carrie Spyrou - Trustee

The notes form part of these financial statements

MISSION INDIA

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<b>39,848</b>	20,641
		<hr/>	<hr/>
Net cash provided by operating activities		<b>39,848</b>	20,641
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>39,848</b>	20,641
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>112,422</b>	91,781
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>152,270</b>	112,422
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

MISSION INDIA

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021

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<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	<b>2021</b>	<b>2020</b>	
	<b>£</b>	<b>£</b>	
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>39,769</b>	<b>20,325</b>	
<b>Adjustments for:</b>			
Increase in creditors	<b>79</b>	<b>316</b>	
	<u><b>39,848</b></u>	<u><b>20,641</b></u>	
<b>Net cash provided by operations</b>	<b>39,848</b>	<b>20,641</b>	

<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	<b>At 1/4/20</b>	<b>Cash flow</b>	<b>At 31/3/21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	<b>112,422</b>	<b>39,848</b>	<b>152,270</b>
	<u><b>112,422</b></u>	<u><b>39,848</b></u>	<u><b>152,270</b></u>
<b>Total</b>	<u><b>112,422</b></u>	<u><b>39,848</b></u>	<u><b>152,270</b></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Governance costs**

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations and gifts	<b>462,763</b>	212,135
Income tax reclaimed	<b>44,845</b>	23,828
	<u><b>507,608</b></u>	<u>235,963</u>

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest received	<u><b>11</b></u>	<u>55</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>34,850</b>	36,667
Employee expenses	<b>1,223</b>	7,091
Direct mailing costs	<b>9,684</b>	10,710
Fundraising costs	<b>89,637</b>	33,148
Office administration	<b>7,496</b>	7,636
	<u><b>142,890</b></u>	<u>95,252</u>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 6)</b>	<b>Support costs (see note 7)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	<b>324,085</b>	-	<b>324,085</b>
Governance costs	-	<b>875</b>	<b>875</b>
	<u><b>324,085</b></u>	<u><b>875</b></u>	<u><b>324,960</b></u>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>14,931</b>	15,714
Donations to projects	<b>300,154</b>	95,000
Office administration	<b>1,744</b>	5,546
Bank charges	<b>144</b>	100
Postage	<b>1,063</b>	860
Subscriptions	<b>783</b>	1,011
Miscellaneous	<b>1,976</b>	839
Recruitment costs	<b>790</b>	524
Prayer mobilisation	<b>2,500</b>	-
	<b>324,085</b>	119,594
	<b>324,085</b>	119,594

**7. SUPPORT COSTS**

		<b>Governance costs</b>
		<b>£</b>
Governance costs		<b>875</b>
		<b>875</b>

**8. NET INCOME/(EXPENDITURE)**

Net Income is stated after charging :

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fees for reporting on the accounts	487	460
Paid to the Independent Examiner for payroll services	360	350

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

No amounts were paid to trustees for expenses during the year. In the previous year £167 of expenses were reimbursed to a trustee or paid directly to a third party for travel and subsistence.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>48,706</b>	50,851
Other pension costs	<b>1,075</b>	1,530
	<b><u>49,781</u></b>	<u>52,381</u>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Fundraising	<b>1</b>	1
Administration	<b>1</b>	1
	<b><u>2</u></b>	<u>2</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	140,682	95,281	235,963
Investment income	55	-	55
<b>Total</b>	<b><u>140,737</u></b>	<b><u>95,281</u></b>	<b><u>236,018</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	61,062	34,190	95,252
<b>Charitable activities</b>			
Charitable Activities	49,594	70,000	119,594
Governance costs	847	-	847
<b>Total</b>	<b><u>111,503</u></b>	<b><u>104,190</u></b>	<b><u>215,693</u></b>
<b>NET INCOME/(EXPENDITURE)</b>	<b><u>29,234</u></b>	<b><u>(8,909)</u></b>	<b><u>20,325</u></b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>69,412</b>	<b>20,621</b>	<b>90,033</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>98,646</u></b>	<b><u>11,712</u></b>	<b><u>110,358</u></b>

## MISSION INDIA

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	293	327
PAYE owing	1,340	1,262
Accruals	510	475
	<u>2,143</u>	<u>2,064</u>

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Current assets	122,356	29,914	152,270	112,422
Current liabilities	(2,143)	-	(2,143)	(2,064)
	<u>120,213</u>	<u>29,914</u>	<u>150,127</u>	<u>110,358</u>

## 14. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	98,646	21,567	120,213
<b>Restricted funds</b>			
Childrens Bible Club	4,037	7,919	11,956
Church Planter Training	7,675	(3,966)	3,709
Adult Literacy Classes	-	5,121	5,121
Bibles	-	9,128	9,128
	<u>11,712</u>	<u>18,202</u>	<u>29,914</u>
<b>TOTAL FUNDS</b>	<u>110,358</u>	<u>39,769</u>	<u>150,127</u>

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	195,154	(173,587)	21,567
<b>Restricted funds</b>			
Childrens Bible Club	42,203	(34,284)	7,919
Church Planter Training	23,634	(27,600)	(3,966)
Adult Literacy Classes	8,421	(3,300)	5,121
Bibles	16,818	(7,690)	9,128
Relief	221,389	(221,389)	-
	312,465	(294,263)	18,202
<b>TOTAL FUNDS</b>	507,619	(467,850)	39,769

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
Unrestricted Funds	69,412	29,234	98,646
<b>Restricted funds</b>			
Childrens Bible Club	11,586	(7,549)	4,037
Church Planter Training	7,555	120	7,675
Adult Literacy Classes	89	(89)	-
Bibles	1,391	(1,391)	-
	20,621	(8,909)	11,712
<b>TOTAL FUNDS</b>	90,033	20,325	110,358

## MISSION INDIA

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	140,737	(111,503)	29,234
<b>Restricted funds</b>			
Childrens Bible Club	31,979	(39,528)	(7,549)
Church Planter Training	30,120	(30,000)	120
Adult Literacy Classes	12,323	(12,412)	(89)
Bibles	20,859	(22,250)	(1,391)
	<u>95,281</u>	<u>(104,190)</u>	<u>(8,909)</u>
<b>TOTAL FUNDS</b>	<u>236,018</u>	<u>(215,693)</u>	<u>20,325</u>

#### Restricted Funds

Mission India supports Indian Christians in planting new worshipping groups throughout the nation of India in systematic and measurable ways. By providing financial resources and oversight from the United Kingdom, Mission India completes its ministry through local partners in India, Mission India is interdenominational working with indigenous Indian churches denominations and outreach organisations in the following four areas:

#### Children's Bible Club

A children's bible club programme is a two week educational event and often continues throughout the year with ongoing worshipping groups. The clubs are led by Indian christian volunteers who serve in their local communities. These leaders are trained and provided with curriculum printed in India's major languages

#### Church Planter Training

A church planter training programme develops and prepares Indian christians to become Church Planters. Training involves in-class bible lessons, provision of scriptures, tools and supervised field experience..

#### Adult Literacy Classes

An adult literacy class runs for 52 weeks, held each evening , five days per week. Literacy programmes use primers available in all of India's main languages; lesson materials and lessons on health, self-sustenance and community issues. Basic classroom supplies, such as chalkboards and lanterns are also provided.

#### Relief Fund

During 2020 and into 2021, India has been devastated by the COVID-19 Pandemic. The rapid spread of the virus has caused considerable suffering to those who were already extremely poor. Many have not been able to find work at all. Those who have, faced decisions on working to feed their families, but with the threat of catching the virus and most likely dying, or not working and facing starvation. Our relief effort provides our ministry partners in India with the funds to produce a Relief Kit containing food, medicines and PPE, which can feed a family and help them to stay safe, and distribute these kits as quickly as possible.

**MISSION INDIA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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**15. RELATED PARTY DISCLOSURES**

No payments to related parties were made in the current year.

During the previous year £506 was paid to the sister organisation Mission India USA , for database and website services.