

REGISTERED COMPANY NUMBER: CE012275 (England and Wales)
REGISTERED CHARITY NUMBER: 1174749

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
OPEN AIR CAMPAIGNERS (GB)**

Garbetts (IOW) Limited
Exchange House
St Cross Lane
Newport
Isle of Wight
PO30 5BZ

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OPEN AIR CAMPAIGNERS (GB)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Society (as laid down in its rules) is:

'To advance the Gospel of Jesus Christ by all means but without prejudice to the generality of the foregoing to do so particularly by open air evangelism.'

This is more usually summed up by the motto "Presenting Christ by all means everywhere" and provided the impetus for all the work planned by the evangelists during 2023; principally, the organisation of regular gospel presentations in busy public areas, but also in school visits and other opportunities as they arose.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It was a year of the Coronation of a new sovereign for the UK. OAC's work involves telling people of the Universal Sovereign who was mentioned in the Coronation Service throughout in word and song at Westminster Abbey for King Charles III on 6th May.

The year also started with a new National Director and new General Secretary.

There are at present 6 Trustees on the National Council bringing a broad range of experience and expertise to the National Council Meetings that take place on "Zoom".

Now the Council has made OAC GB compliant with new government legislation and the change to a CIO, we are now in a position to focus more fully on developing a strategic plan. We have made some good progress towards this aim in 2023.

All evangelists are now self-employed. Newly retired evangelists continue some work on a voluntary basis. Other volunteers consist of Assistant Evangelists, School Workers and Associates. At this time we have three trainees. When their training is completed this will be followed by a commissioning service for each one. This gives an opportunity to promote the work of OACGB to many people attending.

In addition, there are links with 18 countries in Europe and Africa to encourage and train those who have a heart for evangelism. Moreover, there are many more people participating by supporting and encouraging the above personnel in their outreach work e.g. city-centre teams, branch committees/ support groups and prayer warriors.

There are two core activities, one of which is open-air gospel presentations using the sketchboard in towns and city-centres up and down the UK. The other core activity is presenting the gospel to children in primary and secondary schools, often using the sketchboard, where annually, many thousands of children are reached with the Good News. Other activities, clubs and children missions, church based missions, prisons and ship work in presenting the gospel in various formats e.g. magic, puppets, story telling. All these activities were mainly curtailed through most of 2021. However, more and more of the evangelist are producing gospel presentations via the Internet, for example, using YouTube, Facebook, Instagram, Podcasts and Zoom. Plans are being made to give training to evangelists where and when appropriate, in "producing" such presentations.

Training 'the saints' is now an integral part of OAC's work. Courses are organized and tailored to local churches on many aspects of evangelism. Moreover, courses are run for colleges and other evangelistic organisations as well as regional courses in Cardiff and London for Streetwise, training people to use the sketchboard for presenting the Gospel. Moreover, the training work is now taking place by means of using zoom and encouraging more trainees with up to 60 per course.

There are also links with other evangelistic enterprises, e.g. London City Mission and K180 concerning mission work. These include the Go Mission for London and Brighton Fringe Mission.

Conferences are held to inspire, encourage, share, pray, together and exchange ideas and best practice. These included the Prayer Conference (Spring), European Conference (bi-annual) and the Evangelist Conference (Autumn) with a variety of good speakers and good attendance. Finally, there is the International Conference held every four years.

Again, these conferences took place where possible on zoom, with no face-to-face possible.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

I would like to thank very much, everyone involved with the OACGB for their commitment to the work in all the various creative alternative ways that they clearly convey the Gospel Message. I would like to thank especially, the new National Director and the new General Secretary for all their hard work, particularly the challenge of raising the profile of OAC, through marketing and the social media. I would like to thank the Training Director on his innovative work in developing toolboxes for training purposes and his recruitment and training work. Finally, I would like to thank the Daily Prayer Note Secretary, DBS coordinator, National Accounts Manager for all their work in helping to make OAC operate effectively and economically. All this work took place again through another unprecedented year, again often by innovative means.

Some issues to be considered for the year ahead 2024 to attract new money, new people and new partners.

- a. Continue to raise the profile using social media using Facebook, Twitter, Instagram, YouTube, Zoom, Podcasts.
- b. Develop a strategy for growth e.g. partnering Local Churches through Internship, linking with Bible Colleges and UCCF with Summer Internship.

May we all know the Lord's Will in the coming year and let us give Him thanks for the past 55 years of building up the OAC Ministries, knowing the Lord is at work here in the UK in many different ways. We know that people need to hear the Good News of the Gospel.

For from him and through him and to him are all things. To him be the glory forever. Amen.

(Romans 11:36 ESVi)

Graham Worden - OACGB Chairman

FINANCIAL REVIEW

Reserves policy

As at 31 December 2023 reserves stood at £395,769 (2022:£406,447) including an endowment fund of £18,165 (2022:£16,636)

Most of the Society's reserves are held in working balances within each branch. Endowments and central funds surplus to immediate requirements are managed so as to achieve a good return whilst remaining secure. The Council have a policy of encouraging branches to maintain adequate reserves for their operational needs, but not to maintain excessive reserves. A similar policy is applied at National level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is Charitable Incorporated Organisation (CIO) Registered Charity Number: 1174749.

Recruitment and appointment of new trustees

New council trustees are recruited by personal invitation, or by being nominated by an OAC (GB) branch, and are usually brought into the Council initially by being co-opted until the next AGM..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012275 (England and Wales)

Registered Charity number

1174749

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Registered office
Wayside
Church Lane
Lower Moor
Persnore
Worcestershire
WR10 2PJ

Trustees
G Worden
H Leighton
N Durden
D Njoroge
M J Getley
G H Beckingham (appointed 14.11.23)

Company Secretary
A Stephens

Independent Examiner
Garbetts (IOW) Limited
Exchange House
St Cross Lane
Newport
Isle of Wight
PO30 5BZ

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023.
..... 8/10/24 and signed on its behalf by:


.....
G Worden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OPEN AIR CAMPAIGNERS (GB)**

Independent examiner's report to the trustees of OPEN AIR CAMPAIGNERS (GB) ('the Company')

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

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.



Mark Paxton

Garbetts (IOW) Limited
Exchange House
St Cross Lane
Newport
Isle of Wight
PO30 5BZ

Date: 15 October 2024

OPEN AIR CAMPAIGNERS (GB)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Endowment fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,530	-	72,530	159,123
Investment income	2	3,165	-	3,165	1,000
Total		<u>75,695</u>	<u>-</u>	<u>75,695</u>	<u>160,123</u>
EXPENDITURE ON					
Charitable activities					
Advancing the Gospel of Jesus Christ		87,325	-	87,325	68,318
Other		577	-	577	770
Total		<u>87,902</u>	<u>-</u>	<u>87,902</u>	<u>69,088</u>
Net gains/(losses) on investments		-	1,529	1,529	(2,189)
NET INCOME/(EXPENDITURE)		(12,207)	1,529	(10,678)	88,846
RECONCILIATION OF FUNDS					
Total funds brought forward		389,811	16,636	406,447	317,601
TOTAL FUNDS CARRIED FORWARD		<u><u>377,604</u></u>	<u><u>18,165</u></u>	<u><u>395,769</u></u>	<u><u>406,447</u></u>

The notes form part of these financial statements

OPEN AIR CAMPAIGNERS (GB)

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Endowment fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	1,732	-	1,732	2,309
Investments	7	-	18,165	18,165	16,636
		<u>1,732</u>	<u>18,165</u>	<u>19,897</u>	<u>18,945</u>
CURRENT ASSETS					
Debtors	8	205,998	-	205,998	203,148
Cash at bank		172,386	-	172,386	186,039
		<u>378,384</u>	<u>-</u>	<u>378,384</u>	<u>389,187</u>
CREDITORS					
Amounts falling due within one year	9	(2,512)	-	(2,512)	(1,685)
NET CURRENT ASSETS		<u>375,872</u>	<u>-</u>	<u>375,872</u>	<u>387,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>377,604</u>	<u>18,165</u>	<u>395,769</u>	<u>406,447</u>
NET ASSETS		<u>377,604</u>	<u>18,165</u>	<u>395,769</u>	<u>406,447</u>
FUNDS	10				
Unrestricted funds				377,604	389,811
Endowment funds				18,165	16,636
TOTAL FUNDS				<u>395,769</u>	<u>406,447</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.


The notes form part of these financial statements

OPEN AIR CAMPAIGNERS (GB)

BALANCE SHEET - continued
31 DECEMBER 2023

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 8/10/24 and were signed on its behalf by:


.....
G Worden - Trustee

The notes form part of these financial statements

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, with the exception of investments which are included at market value.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

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.

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

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>3,165</u>	<u>1,000</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>577</u>	<u>770</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,123	-	159,123
Investment income	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total	<u>160,123</u>	<u>-</u>	<u>160,123</u>
EXPENDITURE ON			
Charitable activities			
Advancing the Gospel of Jesus Christ	68,318	-	68,318
Other	<u>770</u>	<u>-</u>	<u>770</u>
Total	<u>69,088</u>	<u>-</u>	<u>69,088</u>
Net gains/(losses) on investments	<u>-</u>	<u>(2,189)</u>	<u>(2,189)</u>
NET INCOME/(EXPENDITURE)	91,035	(2,189)	88,846

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Endowment fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	298,776	18,825	317,601
TOTAL FUNDS CARRIED FORWARD	<u>389,811</u>	<u>16,636</u>	<u>406,447</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2023 and 31 December 2023	<u>9,729</u>
DEPRECIATION	
At 1 January 2023	7,420
Charge for year	<u>577</u>
At 31 December 2023	<u>7,997</u>
NET BOOK VALUE	
At 31 December 2023	<u>1,732</u>
At 31 December 2022	<u>2,309</u>

7. FIXED ASSET INVESTMENTS

	2023 £	2022 £
Other	<u>18,165</u>	<u>16,636</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2023 £	2022 £
COIF Investment fund	<u>18,165</u>	<u>16,636</u>

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Gift aid reclaimable	5,948	4,148
Other debtors	199,050	199,000
Prepayments	1,000	-
	<u>205,998</u>	<u>203,148</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	<u>2,512</u>	<u>1,685</u>

10. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	389,811	(12,207)	377,604
Endowment funds			
Endowment fund	16,636	1,529	18,165
TOTAL FUNDS	<u>406,447</u>	<u>(10,678)</u>	<u>395,769</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	75,695	(87,902)	-	(12,207)
Endowment funds				
Endowment fund	-	-	1,529	1,529
TOTAL FUNDS	<u>75,695</u>	<u>(87,902)</u>	<u>1,529</u>	<u>(10,678)</u>

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	298,776	91,035	389,811
Endowment funds			
Endowment fund	18,825	(2,189)	16,636
TOTAL FUNDS	<u>317,601</u>	<u>88,846</u>	<u>406,447</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	160,123	(69,088)	-	91,035
Endowment funds				
Endowment fund	-	-	(2,189)	(2,189)
TOTAL FUNDS	<u>160,123</u>	<u>(69,088)</u>	<u>(2,189)</u>	<u>88,846</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	298,776	78,828	377,604
Endowment funds			
Endowment fund	18,825	(660)	18,165
TOTAL FUNDS	<u>317,601</u>	<u>78,168</u>	<u>395,769</u>

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

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	235,818	(156,990)	-	78,828
Endowment funds				
Endowment fund	-	-	(660)	(660)
TOTAL FUNDS	<u>235,818</u>	<u>(156,990)</u>	<u>(660)</u>	<u>78,168</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

OPEN AIR CAMPAIGNERS (GB)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	49,349	140,374
Gift aid	12,741	6,944
Building fund - Romania	4,116	3,742
Conference fee income	6,100	7,852
Misc income	224	211
	<u>72,530</u>	<u>159,123</u>
Investment income		
Deposit account interest	3,165	1,000
	<u>75,695</u>	<u>160,123</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Insurance	958	1,418
Postage and stationery	658	930
Sundries	35	390
Consultancy fees	43,353	35,388
General Secretary fees	3,000	3,000
Conference & transport GB	4,971	8,185
Mission overseas	11,393	2,839
Travel & subsistence	2,527	514
Grants to other OACs	3,815	4,914
Subscriptions	208	228
Training grants	1,600	875
Other grants	9,243	4,125
	<u>81,761</u>	<u>62,806</u>
Other		
Plant and machinery	577	770
Support costs		
Finance		
Bank charges	147	232
Governance costs		
Accountancy costs	1,710	1,662
Carried forward	1,710	1,662

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Governance costs		
Brought forward	1,710	1,662
Charity admin costs	175	375
National account manager fees	3,532	3,243
	<u>5,417</u>	<u>5,280</u>
Total resources expended	<u>87,902</u>	<u>69,088</u>
Net (expenditure)/income before gains and losses	(12,207)	91,035
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,529	(2,189)
Net (expenditure)/income	<u>(10,678)</u>	<u>88,846</u>

This page does not form part of the statutory financial statements

OPEN AIR CAMPAIGNERS
SUMMARY OF ACCOUNTS TO 31 DECEMBER 2023

Summary statement of Financial Activities

<u>Income</u>	<u>2023</u>	<u>2022</u>
Donations, gifts and covenants	62,089	147,318
Other income	13,606	12,805
	<u>75,695</u>	<u>160,123</u>
<u>Expenditure</u>		
Consultancy	43,353	35,388
Depreciation and amounts written off assets	577	770
Conference and public transport (UK)	7,498	8,699
Overseas outreach and travel	11,393	2,839
Support of OAC overseas	3,815	4,914
Office costs	658	930
Other expenses	20,608	15,548
	<u>87,902</u>	<u>69,088</u>
Unrealised Gain on investment	1,529	(2,189)
<u>Surplus/(Deficit) for year</u>	<u>(10,678)</u>	<u>88,846</u>

Summary Balance Sheet

<u>Fixed Assets</u>	<u>19,897</u>	<u>18,945</u>
<u>Current Assets</u>		
Bank/cash	172,386	186,039
Debtors	<u>205,998</u>	<u>203,148</u>
	378,384	389,187
<u>Creditors</u>		
Accruals and loans	<u>2,512</u>	<u>1,685</u>
<u>Net Current Assets</u>	<u>375,872</u>	<u>387,502</u>
<u>Net Assets</u>	<u>395,769</u>	<u>406,447</u>
General Fund	377,604	389,811
Restricted fund - capital endowment	18,165	<u>16,636</u>
	<u>395,769</u>	<u>406,447</u>

These summarised accounts have been extracted from the full examined accounts of the charity. They may not contain sufficient information to allow for a full understanding of the financial affairs of the charity.

For further information the full annual accounts and examiners report can be obtained from: Open Air Campaigners, Wayside, Church Lane, Pershoe, Worcestershire, WR10 2PJ