

FRANCE MISSION

England & Wales · Charity number 1176433

Details

Status Registered

Legal form CIO

Registered 2017-12-21

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN THE UK AND IN FRANCE AND ELSEWHERE FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE, PARTICULARLY BUT NOT EXCLUSIVELY BY PROVIDING FINANCIAL SUPPORT FOR MISSIONARIES AND PASTORS, EDUCATION AND TRAINING AND CHURCH BUILDINGS IN FRANCE THAT OFFER SERVICES WITHIN THE COMMUNITY.

Activities: France Mission provides news and prayer information about the religious situation in France. We enable British Christians to connect with French evangelical churches and also with opportunities for Christian service in France. We provide financial support to a number of workers in French evangelical churches and also to Christian projects providing community services in France.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- France
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£515,989	£414,390	£272,574	2
2023-12-31	£398,743	£437,760	-	-
2022-12-31	£368,260	£381,556	-	-
2021-12-31	£424,669	£360,383	-	-
2020-12-31	£398,190	£398,747	-	-

Trustees

Name	Role	Appointed
Rev Paul Martin Dowling	Chair	2021-07-10
Ann Nixon		2023-06-10
Annick Wyndham Brusby		2018-06-23
Brian George Carson		2023-06-10
Helen Antelo		2023-06-10
Marjorie Wallace Dowling		2021-07-03
Michael Hugh Nixon		2023-06-10

FRANCE MISSION

England & Wales - Charity number 1176433

Accounts

Charity registration number 1176433 (England and Wales)

FRANCE MISSION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

FRANCE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A W Brusby Mrs M W Dowling Revd Paul Dowling Mrs H Antelo Mr B G Carson Mr M H Nixon Mrs A Nixon
UK Director	Dr P R Cooke
Charity number	1176433
Registered office	6 Florida Drive Exeter Devon EX4 5EX
Independent examiner	Simpkins Edwards LLP The Summit Woodwater Park Pynes Hill Exeter EX2 5WS
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
General advisors	Trust Advice Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS
Safeguarding advisors	Thirtyone:eight PO Box 133 Swanley Kent BR8 7UQ

FRANCE MISSION

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FRANCE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objective of the CIO is the advancement of the Christian faith in the UK and in France and elsewhere for the benefit of the public in accordance with the statements of belief appearing in the schedule, particularly but not exclusively by providing financial support for missionaries and pastors, education and training, and church buildings in France that offer services within the community.

The objectives are fulfilled through:

1. Providing financial support for missionaries and pastors in France and other francophone countries so they can devote themselves to their congregations.
2. Providing financial help to French churches so that they can offer worship services and community activities in suitable accommodation that will enable members of the public to improve their spiritual well-being.
3. Providing encouragement and information to UK supporters to stimulate their faith.
4. Providing opportunities to UK supporters to participate first-hand in missionary and practical service, and also to support churches and missionaries in France.
5. Providing information on the spiritual, social, political, and cultural situation in France so as to stimulate practical support from UK supporters to alleviate needs and enhance social cohesion.
6. Contributing to the spiritual and moral education of people in the UK through talks, presentations, and provision of information to churches by any appropriate means.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant-making policy for the year.

The Trustees confirm that they have referred to the Charity Commission's Governance Code for Smaller Charities.

Nearly all grants made by the CIO go to churches or workers directly connected to its principal mission partner in France: the French church grouping known as "Perspectives". Occasionally, grants are made to individuals/institutions with a looser affiliation to Perspectives.

The charity adopted a formal grant-making policy in 2018.

Formal Trustee meetings were held quarterly in 2024: both via videoconference (March, June, December) and in person (September).

Volunteers make an extremely valuable contribution to the work of the CIO. 6 Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The Trustees are all volunteers and invest considerable time in overseeing the CIO's governance. The wife of one of the British workers supported by the charity in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches and/or other evangelical institutions.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

The news from France continues to be positive in terms of the growth of evangelical Christianity. Figures published at the end of 2023 by the CNEF (National Council of French Evangelicals) estimated that there were 745,000 evangelical believers in France. The same report states that there were at least 2,700 evangelical churches in France, a figure that means one evangelical church for every 25,000 people in France, thus moving closer to the CNEF's goal of one church for every 10,000 people. On a modest scale – through committed prayer, financial generosity, and connecting British believers to France through various means – France Mission is playing a part in supporting this growth.

2024 marked the charity's 50th anniversary year. To celebrate this landmark, a special anniversary France Day was held at Bishop's Stortford Baptist Church on 27 April 2024. About 100 supporters booked in for the event and heard talks about France Mission's past, present, and future from Peter and Liz Farley, Dave Brown, Peter Calvert, and Arnaud Schrodi. All attendees were able to enjoy spending time together over a French-themed lunch and also engaged in times of prayer and sung worship. The Day proved a great celebration of the Lord's faithfulness over the past five decades and the feedback was very positive. Given the nature of the event, it was perhaps inevitable that it should appeal most to long-term supporters, but the Day underlined the challenge for the charity to renew its supporter base.

One of the ways in which the charity sought to take up this challenge in 2024 was by engaging in the Trusted Connections programme run by Eden, the UK's major online Christian shop. By offering free booklets via this programme (*Why France?* and a special 50th anniversary publication), the charity was able to connect with 400 new potential supporters. France Mission is hoping to renew its engagement with the Trusted Connections programme in 2025.

The charity's main partner organisation in France remains the church-planting denomination called Perspectives. At the end of 2024, they had 85 churches in their network, 3 of which had satellite congregations in other locations. In 2024, Perspectives' new church-plant in Fougères took a significant step forward with one of the key planting couples being able to secure their own accommodation in the town. France Mission launched an appeal in 2024 to help support this church plant as the team starts to get established and build relationships. They provide regular updates to supporters through the charity's monthly prayer email.

In 2024, thanks to the generosity of its supporters, France Mission was able to provide financial assistance totalling £328,714 (2023: £363,720) to 24 (2023: 27) separate churches/institutions/projects and to 40 (2023: 31) different church workers. Most workers are based in mainland France, though some were based in other countries in 2024: one person was pursuing theological training in the UK, with another couple doing the same in Switzerland; one worker was pursuing ministerial training in Ireland; one worker was based in Quebec (returning to France periodically for ongoing ministry); and one was based in Mauritius for ministry purposes.

France Mission continued to make grants from its restricted Education and Training Fund in 2024, with grants amounting to £6,890 (2023: £14,473). There were 2 beneficiaries in 2024 (2023: 4): both young French men training for the pastorate, the first at Nogent Bible Institute near Paris and the second combining practical ministry experience in rural Ireland and in a town near Paris while completing his studies at the Geneva Bible Institute. Trustees have agreed to make some of the surplus reserves available at the end of 2024 to replenish Education and Training Fund for 2025 and beyond.

France Mission ran two appeals for specific causes in 2024. The first was to provide funding to print a small book to accompany a mobile biblical art exhibition called "De la parole à la peinture" (literally, "from the word to the painting"). This exhibition was first created about 20 years ago and has evolved to include decent quality reproductions of some of the great works in the European tradition of religious painting inspired by the Bible, accompanied by an audio-guide. The exhibition can be booked by churches of any denomination and is typically set up in church buildings, private schools, or municipal halls so that members of the public can learn more about the Big Bible Story. Those who manage the exhibition wanted to produce a new book as a souvenir to give away to visitors at the end of their visit. This is the book that the France Mission appeal letter funded: a print run of 500 80-page A5 books containing reproductions of the paintings used in the exhibition with contextual information about the artist, the work itself, and the Bible passage(s) on which it is based. The book also contains a series of questions after each work and space for the reader to make notes. The format lends itself both to individual reflection and to use with small groups, for example as a follow-up activity to a visit to the exhibition.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The second specific cause for which France Mission ran an appeal letter in 2024 was the new church plant in Fougères (eastern Brittany). The funds are being used on a monthly basis to support the lead church-planting couple in this new initiative, especially in relation to the costs that they incur organising events designed to build relationships with local people.

The charity helped 2 British undergraduates connect with evangelical institutions to fulfil the residency requirements for the year-abroad part of their undergraduate degree in 2024 (2023: 4). One of them completed their year abroad (2023-2024) volunteering at one of the Perspectives churches in Strasbourg. The second student served in the same church, but for a shorter period of time at the end of her official year abroad which was spent in another location.

Throughout 2024, the charity continued to communicate regularly with supporters and the wider public using various channels: email prayer news (monthly), appeal/information letters (quarterly), and a magazine (termly). A freelance Social Media Content Producer based in France posts regularly on behalf of the charity to Facebook (c. twice weekly) and Instagram (c. weekly). The UK Director also hosts a regular Zoom prayer evening for supporters, sometimes with guest presenters from France: there were 9 of these meetings in 2024, with an average attendance of about 20. Over the course of the year, about a dozen people contacted the UK Director via the charity's website to ask for advice about visiting French churches while on holiday or working in France and/or about possible short-term service opportunities.

France Mission continued to be involved in exhibiting in 2024, having a stand at the Bangor Worldwide Missionary Convention (August). The charity's visibility at this event was enhanced through the organisers inviting France Mission's UK Director to give one of the main evening talks during the Convention, lead two prayer meetings as part of the Convention, and also speak at Sunday services in three local churches. These gave the charity the opportunity to speak to about 1000 people about its work and to distribute free resources. In total, France Mission representatives were able to make presentations at 20 different churches/university Christian Unions over the course of 2024 (2023: 12). The significant increase with respect to 2023 was largely due to the additional opportunities that came from the celebration of the charity's 50th anniversary.

The CIO continues to network and collaborate with other like-minded organisations, especially through its membership of the Evangelical Alliance, Global Connections, Mission Action Partnership, and South-West Agencies Network.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The charity's finances were in a healthy state at the end of the year and were scrutinised by an Independent Examiner who raised no concerns. Total income in 2024 amounted to £515,989 (2023: £398,743), with total expenditure coming to £414,390 (2023: £437,760). The rise in income in 2024 compared to the previous year was due to two main factors. Firstly, the generosity of supporters during the charity's 50th anniversary year. The Trustees started 2025 by considering potential beneficiaries of surplus charity reserves. The second reason for the rise in income in 2024 was a very large one-off donation, that France Mission's Trustees have designated for future distribution to Perspectives to facilitate their purchase of a premises for the church-plant in Clichy. If, for any reason this project does not materialise, the Trustees reserve the right to use this large sum (£76,785 at the end of 2024) for other unrestricted purposes. The Trustees will review progress with regards to this project in December 2029.

The great majority of the charity's income comes from donations and gifts from supporters. The charity is very grateful to all those who donate to their work. The amount the charity received from legacies or in memoriam gifts in 2024 was £484 (2023: £nil). Due to the unpredictable nature of legacy income, France Mission never includes it in its financial plans. However, the charity is very grateful to supporters who leave legacies as they enable funding of people or projects that might otherwise not be possible.

At 31 December 2024, the charity had 2,531 active constituents in its database (2023: 2,214). Of these 2,531 constituents, 50% (2023: 51% including those archived) were/had also been financial donors. Since the database counts a couple as a single constituent, the number of individual supporters at the end of 2024 was 3,320 (2023: 2,793 including those archived). Included in these figures, 420 new constituents were added to the charity's database in 2024 (2023: 65), the vast majority of whom came from advertising via Eden's Trusted Connections programme.

Including Gift Aid, appeal/information letters raised the following sums:

January 2024 (50th anniversary): £7,200

May 2024 (Biblical art exhibition): £4,500

September 2024 (church plant in Brittany): £13,700

December 2024 (general funds): £3,000

One-off gifts in 2024 were received from 327 named donors (2023: 339), with 14 anonymous donations (2023: 4). During the year, 317 donors used regular giving mechanisms to support the work (2023: 308).

The charity continued to use some reserves to provide additional support to mission partners in France whose personal support base is primarily based in the UK and whose income was therefore particularly adversely affected because of the poor exchange rate. A total of £700 was spent supporting 7 workers in this way in 2024 (£3,900 for 7 workers in 2023). In total, £51,500 has been devoted to this exchange-rate support since the rate dropped dramatically in 2016.

The charity reviews its exposure to risks (financial and other) in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risks monitored during 2024 were the impact of inflation and the weakness of the pound-euro exchange rate.

The Trustees monitor closely the gifts made to the general fund, i.e., those where no specific recipient is stated by the donor, as these provide the funds for the charity's overheads and enable other schemes to be funded as are drawn to the charity's attention during the year.

In the process of scrutinising the accounts and financial information on a regular basis, the Trustees confirm that the financial affairs of the CIO are sound and on a "going concern" basis.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The reserves policy is to hold such funds as are considered necessary and prudent to ensure the CIO can continue to function and provide funds to beneficiaries in the event of reasonably foreseeable and possible changes to income or outgoing costs. These are monitored regularly and while such risks and the consequent reserves held will vary over time, the reserves are typically in the order of 4 months' worth of unrestricted income (currently £69,500). Also kept back are funds held in anticipation of imminent funding requests. Therefore, at 31st December 2024, the Trustees were retaining £168,000 as working capital made up of:

£38,000 Legally necessary costs such as redundancy, notice periods contract terminations etc.
£39,000 Future funds not yet released but "promised" and there is a moral duty to complete payments
£20,000 A contingency against funding shortfalls to long-term mission partners
£34,000 Held on behalf of mission partners, to be released as needed
£27,000 Held for imminent known payments
£10,000 A provision to recognise cashflow and variability in the reserves calculation

The CIO's reserves are held in bank accounts protected by the Financial Services Compensation Scheme. The charity has no other investments.

Structure, governance and management

The Charity, as a Charitable Incorporated Organisation (CIO), was created on 21 December 2017 and took over the assets and operations of the previous unincorporated trust of the same name (charity 267979). The CIO's governing document is its Constitution Document and Policies, last updated 27 July 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R I J Crockford	(Resigned 9 March 2024)
Mr A P Walter	(Resigned 27 April 2024)
Ms A W Brusby	
Mrs M W Dowling	
Revd Paul Dowling	
Mrs H Antelo	
Mr B G Carson	
Mr M H Nixon	
Mrs A Nixon	

New Trustees are typically drawn from among the charity's supporters and are either approached directly by the existing Board or respond to an invitation published in the charity's communications. Trustees are appointed following a successful trial period and receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight or equivalent. A new Trustee is provided with a copy of the charity's handbook: *Key Information and Policies*, which includes in Chapter 1: *Legal Status, Trust Document and Policies* and Chapter 2 *Personnel: Duties and Appointment*. A new Trustee would also receive copies of the previous year's annual report and accounts, as well as the Charity Commission leaflets *The Essential Trustee: What You Need to Know* and *Being a Trustee*. Depending on their previous experience as a trustee, new candidates may require completing a suitable training course.

France Mission is committed to ensuring the wellbeing and safety of those coming into contact with its personnel and activities. There is a safeguarding policy in place and suitable guidance and assistance is obtained from the thirtyone:eight organisation where necessary.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees' report was approved by the Board of Trustees.

Revd Paul Dowling
Trustee

30 June 2025

FRANCE MISSION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The general responsibilities of the Trustees of any charity, including a CIO, are set out by the Charity Commission and are not repeated here. The charity, i.e., the Trustees, are also responsible for keeping themselves and the charity up to date with current legislation and procedure relating to their position and the work of the charity.

Insofar as financial matters are concerned, the Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The law applicable to charities in England and Wales 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 CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FRANCE MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRANCE MISSION

I report to the trustees on my examination of the financial statements of France Mission (the CIO) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Mr A Hemmings BA (Hons) FCA CTA
for and on behalf of Simpkins Edwards LLP

The Summit
Woodwater Park
Pynes Hill
Exeter
EX2 5WS

Dated: 14 July 2025

FRANCE MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
Income from:						
Donations and legacies	3	208,474	-	301,464	509,938	395,565
Investments	4	5,466	585	-	6,051	3,178
Total income		213,940	585	301,464	515,989	398,743
Expenditure on:						
<u>Raising funds</u>						
Fundraising and publicity	5	22,888	-	-	22,888	17,282
Charitable activities	6	62,770	-	328,714	391,484	420,302
Other expenditure	10	18	-	-	18	176
Total expenditure		85,676	-	328,714	414,390	437,760
Net income/(expenditure)		128,264	585	(27,250)	101,599	(39,017)
Transfers between funds		(53,585)	76,200	(22,615)	-	-
Net movement in funds		74,679	76,785	(49,865)	101,599	(39,017)
Reconciliation of funds:						
Fund balances at 1 January 2024		72,841	-	98,134	170,975	209,992
Fund balances at 31 December 2024		147,520	76,785	48,269	272,574	170,975

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FRANCE MISSION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	3	86,198	309,367	395,565
Investments	4	3,178	-	3,178
Total income		89,376	309,367	398,743
Expenditure on:				
<u>Raising funds</u>				
Fundraising and publicity	5	17,282	-	17,282
Charitable activities	6	56,582	363,720	420,302
Other expenditure	10	176	-	176
Total expenditure		74,040	363,720	437,760
Net income/(expenditure)		15,336	(54,353)	(39,017)
Transfers between funds		(77,905)	77,905	-
Net movement in funds		(62,569)	23,552	(39,017)
Reconciliation of funds:				
Fund balances at 1 January 2023		135,410	74,582	209,992
Fund balances at 31 December 2023		72,841	98,134	170,975

FRANCE MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,409		1,522
Current assets					
Debtors	13	3,622		3,063	
Cash at bank and in hand		273,344		170,466	
		276,966		173,529	
Creditors: amounts falling due within one year	14	(5,801)		(4,076)	
Net current assets			271,165		169,453
Total assets less current liabilities			272,574		170,975
Net assets			272,574		170,975
The funds of the CIO					
Restricted income funds	16		48,269		98,134
Unrestricted funds - general			147,520		72,841
Unrestricted funds - designated fund	17		76,785		-
			272,574		170,975

The financial statements were approved by the trustees on 30 June 2025

Revd Paul Dowling
Trustee

Mrs H Antelo
Trustee

FRANCE MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		96,894		(63,740)
Investing activities					
Purchase of tangible fixed assets		(67)		(150)	
Investment income received		6,051		3,178	
Net cash generated from investing activities			5,984		3,028
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			102,878		(60,712)
Cash and cash equivalents at beginning of year			170,466		231,178
Cash and cash equivalents at end of year			273,344		170,466

FRANCE MISSION

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

1 Accounting policies

Charity information

France Mission is a public benefit entity and a registered Charitable Incorporated Organisation (CIO) in England and Wales. The address of the principal office is 6 Florida Drive, Exeter, Devon, EX4 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the CIO. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the CIO.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment	10% reducing balance
--------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	207,990	301,464	509,454	86,198	309,367	395,565
Legacies	484	-	484	-	-	-
	<u>208,474</u>	<u>301,464</u>	<u>509,938</u>	<u>86,198</u>	<u>309,367</u>	<u>395,565</u>

4 Income from investments

	Unrestricted funds general 2024 £	Unrestricted funds designated fund 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated fund 2023 £	Total 2023 £
Interest receivable	5,466	585	6,051	3,178	-	3,178
	<u>5,466</u>	<u>585</u>	<u>6,051</u>	<u>3,178</u>	<u>-</u>	<u>3,178</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	3,989	-
Communications	13,608	10,697
Advertising	1,934	3,337
Support costs	3,357	3,248
Fundraising and publicity	22,888	17,282
	22,888	17,282

6 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	40,431	36,835
Depreciation and impairment	162	153
Office costs	5,119	4,440
Accounting services	498	432
Social media and other professional services	10,536	10,820
Independent Examiner's fees	3,330	2,460
Governance	2,694	1,442
	62,770	56,582
Grant funding of activities (see note 7)	328,714	363,720
	391,484	420,302
Analysis by fund		
Unrestricted funds - general	62,770	56,582
Restricted funds	328,714	363,720
	391,484	420,302

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Grants payable

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Grants to institutions (24 grants):		
Agape France	2,500	1,875
Aix-les-Bains	225	5,973
Amazing Grace	150	-
Amis des Etudiants du Monde	-	200
Argenton-sur-Creuse	150	9,541
Association CEPNE	-	4,532
Association Eglise Perspectives Amiens	10,000	-
Artists in Christian Testimony International / La Pommeraie	4,834	5,341
Aumonerie GBU	-	5,000
Auray	-	700
Centre de la Reconciliation	5,320	4,873
Chateauroux	363	-
CNEF	144	132
Cormeilles-en-Parisis	720	612
Entente Evangelique	15,678	17,458
Faculte Libre de Theologie	2,500	2,500
FM Solidarite	750	687
France-Vie	188	-
France Vision pour Implantation EGL	313	1,538
Implantation Fougères	295	-
Institut Biblique de Nogent	22,295	32,669
Le Pre Saint Gervais	120	185
Loches	2,250	3,317
London School of Theology	-	2,893
Marseille-St Louis (Point Bible)	-	1,000
Paris-Cardinet	2,250	1,750
Pontivy	-	489
PSALT	5,949	3,375
Quevert	1,445	153
St Etienne	354	1,281
SIM International UK	300	200
Subvention	-	2,686
	79,093	110,960
Grants to individuals (40 grants)	249,621	252,760
	328,714	363,720

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Grants payable

(Continued)

Most funding is done through the support of individual workers for whom support is raised on an individual basis.

General Funds and Appeals are used to support church building and other projects that have been identified as helpful in achieving the goals of the charity.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Payments of £50 were made to third parties in respect of trustee training (2023: £50).
Indemnity Insurance for the trustees was paid costing £1,006 (2023: £1,104).

Trustees' expenses

Trustees' expenses for travel and associated meeting costs were £458 (2023: £270) in relation to 3 trustees.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
	=====	=====
Employment costs	2024	2023
	£	£
Wages and salaries	36,280	35,116
Social security costs	1,249	(1,090)
Other pension costs	2,902	2,809
	=====	=====
	40,431	36,835
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	37,472	36,436
	=====	=====

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	18	176

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2024	4,329
Additions	67
Disposals	(40)
At 31 December 2024	4,356
Depreciation and impairment	
At 1 January 2024	2,807
Depreciation charged in the year	162
Eliminated in respect of disposals	(22)
At 31 December 2024	2,947
Carrying amount	
At 31 December 2024	1,409
At 31 December 2023	1,522

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,622	3,063

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,801	4,076

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,902	2,809

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Paris	29,506	89,837	(110,758)	(4,320)	4,265
Central France	16,032	64,865	(78,571)	3,320	5,646
Southern France	27,604	21,150	(18,476)	(24,037)	6,241
Other Mission Work	13,478	85,892	(105,697)	7,217	890
Church Projects	9,093	34,867	(8,322)	(24,967)	10,671
Education & Training Fund	2,421	4,853	(6,890)	10,372	10,756
ECLAS	-	-	-	9,800	9,800
	98,134	301,464	(328,714)	(22,615)	48,269

Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Paris	29,093	98,200	(97,787)	-	29,506
Central France	14,598	75,961	(93,372)	18,845	16,032
Southern France	8,140	23,035	(3,571)	-	27,604
Other Mission Work	6,850	82,447	(126,459)	50,640	13,478
Church Projects	10,261	26,890	(28,058)	-	9,093
Education & Training Fund	5,640	2,834	(14,473)	8,420	2,421
	74,582	309,367	(363,720)	77,905	98,134

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

(Continued)

The Restricted Funds are broken down into regions determined by the geographical location of the work being supported. The regions are: Paris, Central France and Southern France.

Other Mission Work relates to work not readily identifiable to one of the geographical areas listed above.

Church Projects Fund relates to giving directed to churches rather than mission partners.

The Education & Training Fund relates to assistance with the education and development of new pastors and missionaries.

The ECLAS Fund relates to monies held in accordance with a fiscal sponsorship agreement. Monies will be distributed as claims are submitted by the project co-directors.

17 Unrestricted funds - designated fund

These are unrestricted funds which are material to the CIO's activities.

	At 1 January 2024	Incoming resources	Transfers	At 31 December 2024
	£	£	£	£
Clichy Church Planting	-	585	76,200	76,785

An anonymous donation of £77,700 (including gift aid) was received during the year. The donation was received free of restriction. The trustees have agreed to designate £76,200 of the donation towards future distribution to Perspectives to facilitate their purchase of a premises for the church-plant in Clichy.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	72,841	213,940	(85,676)	(53,585)	147,520

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Educational Fund	10,000	-	-	(10,000)	-
General funds	125,410	89,376	(74,040)	(67,905)	72,841
	135,410	89,376	(74,040)	(77,905)	72,841

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
At 31 December 2024:				
Tangible assets	1,409	-	-	1,409
Current assets/(liabilities)	146,111	76,785	48,269	271,165
	<u>147,520</u>	<u>76,785</u>	<u>48,269</u>	<u>272,574</u>
	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
At 31 December 2023:				
Tangible assets	1,522	-	-	1,522
Current assets/(liabilities)	71,319	-	98,134	169,453
	<u>72,841</u>	<u>-</u>	<u>98,134</u>	<u>170,975</u>

20 Related party transactions

Transactions with related parties

During the year, the CIO reimbursed the Director for travel, accommodation, and administrative costs incurred. These costs amounted to £1,363 (2023: £1,172).

The two employees of the CIO are the UK Director and the admin support person, who are related.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

21	Cash generated from/(absorbed by) operations	2024	2023
		£	£
	Surplus/(deficit) for the year	101,599	(39,017)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(6,051)	(3,178)
	Loss on disposal of tangible fixed assets	18	176
	Depreciation and impairment of tangible fixed assets	162	153
	Movements in working capital:		
	(Increase)/decrease in debtors	(559)	3,910
	Increase/(decrease) in creditors	1,725	(25,784)
	Cash generated from/(absorbed by) operations	96,894	(63,740)
22	Analysis of changes in net funds		
	The CIO had no material debt during the year.		

FRANCE MISSION

England & Wales - Charity number 1176433

Accounts

FRANCE MISSION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

FRANCE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A W Brusby Mrs M W Dowling Revd Paul Dowling Mrs H Antelo Mr B G Carson Mr M H Nixon Mrs A Nixon	(Appointed 10 June 2023) (Appointed 10 June 2023) (Appointed 10 June 2023) (Appointed 10 June 2023)
UK Director	Dr P R Cooke	
Charity number	1176433	
Registered office	6 Florida Drive Exeter Devon EX4 5EX	
Independent examiner	Simpkins Edwards LLP The Summit Woodwater Park Pynes Hill Exeter Devon EX2 5WS	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ	
General advisors	Trust Advice Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS	
Safeguarding advisors	Thirtyone:eight PO Box 133 Swanley Kent BR8 7UQ	

FRANCE MISSION

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FRANCE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objective of the CIO is the advancement of the Christian faith in the UK and in France and elsewhere for the benefit of the public in accordance with the statements of belief appearing in the schedule, particularly but not exclusively by providing financial support for missionaries and pastors, education and training, and church buildings in France that offer services within the community.

The objectives are fulfilled through:

1. Providing financial support for missionaries and pastors in France and other francophone countries so they can devote themselves to their congregations.
2. Providing financial help to French churches so that they can offer worship services and community activities in suitable accommodation that will enable members of the public to improve their spiritual well-being.
3. Providing encouragement and information to UK supporters to stimulate their faith.
4. Providing opportunities to UK supporters to participate first-hand in missionary and practical service, and also to support churches and missionaries in France.
5. Providing information on the spiritual, social, political, and cultural situation in France so as to stimulate practical support from UK supporters to alleviate needs and enhance social cohesion.
6. Contributing to the spiritual and moral education of people in the UK through talks, presentations, and provision of information to churches by any appropriate means.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant-making policy for the year.

The Trustees confirm that they have referred to the Charity Commission's Governance Code for Smaller Charities.

Nearly all grants made by the CIO go to churches or workers directly connected to its principal mission partner in France: the French church grouping known as "Perspectives". Occasionally, grants are made to individuals/institutions with a looser affiliation to Perspectives.

The charity adopted a formal grant-making policy in 2018.

Formal Trustee meetings were held quarterly in 2023: both via videoconference (March, September, December) and in person (June).

Volunteers make an extremely valuable contribution to the work of the CIO. 6 Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The CIO's Electronic Communications Co-Ordinator is a Trustee who compiles and distributes a monthly email prayer bulletin in addition to electronic versions of the main paper mailings. The Trustees are all volunteers and invest considerable time in overseeing the CIO's governance. The wife of one of the British workers supported by the charity in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches and/or other evangelical institutions.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

In 2023, thanks to the generosity of its supporters, France Mission was able to provide financial assistance totalling £363,720 (2022: £306,721) to 27 (2022: 26) separate churches/institutions/projects and to 31 (2022: 34) different church workers. Most workers are based in mainland France, though in 2023 two were pursuing theological training in the UK, one was based in Quebec (returning to France periodically for ongoing ministry), one relocated to Mauritius for ministry purposes, and one moved to Ireland for a year as part of his ministerial training within the French system.

The news from France continues to be positive in terms of the growth of evangelical Christianity. Figures published at the end of 2021 by the CNEF estimated that there were 745,000 evangelical believers in France – breaking the 1% of total population barrier for the first time since the Reformation. A recent book refers to studies that put the figure even higher: around one million. The CNEF report revealed that there were at least 2,700 evangelical churches in France, a figure that means one evangelical church for every 25,000 people in France, thus moving closer to the CNEF's goal of one church for every 10,000 people. On a modest scale – through committed prayer, financial generosity, and connecting British believers to France through various means – France Mission is playing a part in supporting this growth.

The French authorities, who once viewed evangelicalism with suspicion as a potential “cult”, have also come to recognise the contribution evangelicals make to French society. In November 2022, the French Economy Minister, Bruno Le Maire, said that Protestantism provided an important voice arguing for the reduction of inequalities in political and economic spheres. Then, in June 2023, Clément Diedrichs, CEO of the CNEF, was made a Knight in the Order of Merit by President Macron for 36 years of service to French society. The CNEF is one of France Mission's partner organisations.

The CIO's main partner organisation in France remains the church-planting denomination called Perspectives. In 2023, they started three new church-plants in the Val de Somme, Grâces, and Fougères. France Mission has focused on supporting the last of these and continues to follow developments with interest, providing regular updates to supporters through the charity's monthly prayer email.

France Mission continued to make grants from its Education and Training Fund in 2023, with grants amounting to £14,473 (2022: £11,851). There were 4 beneficiaries in 2023 (2022: 5): a female British intern supporting the pastor of a small church just outside Paris; a young Frenchman who worked with a Christian student organisation in Amiens, as well as serving in the Perspectives church in the city; and a French couple pursuing theological study at Nogent Bible Institute (Institut Biblique de Nogent) near Paris, with the husband training for the pastorate.

In addition to fundraising for workers connected with Perspectives, France Mission was pleased to be able to contribute to an appeal for urgent and unexpected building work required by the Nogent Bible Institute (Institut Biblique de Nogent) near Paris. Thanks to the generosity of supporters, the charity was able to send £24,000 to help towards this work.

The CIO helped 4 British undergraduates connect with evangelical institutions to fulfil the residency requirements for the year-abroad part of their undergraduate degree in 2023 (2022: 3). One of them completed their year abroad (2022-2023) volunteering at one of the Perspectives churches in Strasbourg. Another student is currently following in his footsteps for her year abroad (2023-2024) in Strasbourg. The other two students have also followed on from one another, volunteering at the Nogent Bible Institute. The first completed the second half of her year abroad there (2022-2023), while the second is spending a full academic year there (2023-2024).

Throughout 2023, the CIO continued to communicate regularly with supporters and the wider public using various channels: email prayer news (monthly), appeal/information letters (quarterly), and a magazine (termly). A freelance Social Media Content Producer based in France posts regularly on behalf of the charity to Facebook (c. twice weekly) and Instagram (c. weekly). The UK director also hosts a regular Zoom prayer evening for supporters, sometimes with guest presenters from France: there were 8 of these meetings in 2023, with an average attendance of about 25. Over the course of the year, about a dozen people contacted the UK Director via the charity's website to ask for advice about visiting French churches while on holiday or about possible short-term service opportunities in France.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

France Mission continued to be involved in exhibiting in 2023, having a stand at the following events: the Bangor Worldwide Missionary Convention (August) and the Christian Resources Exhibitions in Birmingham (November). These gave the charity the opportunity to speak to a wide range of people about its work and to distribute free resources. The *Why France?* booklet has proved particularly popular, and a new edition was therefore produced in 2023 to take account of the latest statistics. In addition to the exhibitions mentioned earlier, France Mission representatives were able to make presentations at 12 different churches/university Christian Unions over the course of (2022: 13).

The CIO continues to network and collaborate with other like-minded organisations, especially through its membership of the Evangelical Alliance, Global Connections, Mission Action Partnership, and South-West Agencies Network.

Financial review

The CIO's finances were in a healthy state at the end of the period and were scrutinised by an Independent Examiner who raised no concerns. Total income in 2023 amounted to £398,743 (2022: £368,260), with total expenditure coming to £437,760 (2022: £381,556). As the uncertainties relating to Brexit and Covid continued to resolve themselves, France Mission Trustees sought to ensure that surplus reserves be spent on charitable objectives. The charity is very grateful to all those who donate to the work.

The great majority of the CIO's income comes from donations and legacies from supporters (most unusually, there was no legacy income in 2023). A small proportion (generally no more than 2% of annual income) will sometimes come from grants.

At 31 December 2023, the CIO had 2,214 active constituents in its database (2022: 2,518 but this figure included archived constituents that are no longer being counted). Of these 2,214 constituents, 51% (2022: 47% including those archived) were/had also been financial donors. Since the database counts a couple as a single constituent, the number of individual supporters at the end of 2023 was 2,793 (2022: 3,141 including those archived). Included in these figures, 65 new constituents were added to the charity's database in 2023 (2022: 60).

Including Gift Aid, appeal/information letters raised the following sums:

January 2023 (*Why France?*): £5,400

May 2023 (Pastoral couple in central France): £8,400

September 2023 (Nogent Bible Institute): £24,100

December 2023 (Education & Training Fund): £2,468 (at 31 December 2023)

The CIO received no legacy income in 2023 (2022: £20,400). Due to the unpredictable nature of legacy income, France Mission never includes it in its financial plans. However, the CIO is very grateful to supporters who leave legacies as they enable funding of people or projects that would otherwise not be possible.

One-off gifts in 2023 were received from 339 named donors (2022: 293), with 4 anonymous donations (2022: 9). During the year, 308 donors used regular giving mechanisms to support the work (2022: 304).

The CIO continued to use some reserves to provide additional support to mission partners in France whose personal support base is primarily based in the UK and whose income was therefore particularly adversely affected because of the poor exchange rate. A total of £3,900 was spent supporting 7 workers in this way in 2023 (£1,700 for 7 workers in 2022). In total, £51,500 has been devoted to this exchange-rate support since the rate dropped dramatically in 2016.

The CIO reviews its exposure to risks (financial and other) in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risks monitored during 2023 were the impact of inflation and the weakness of the pound-euro exchange rate.

The Trustees monitor closely the gifts made to the general fund, i.e., those where no specific recipient is stated by the donor, as these provide the funds for the CIO's overheads and enable other schemes to be funded as are drawn to the CIO's attention during the year.

In the process of scrutinising the accounts and financial information on a regular basis, the Trustees confirm that the financial affairs of the CIO are sound on a "going concern" basis.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The reserves policy is to hold such funds as are considered necessary and prudent to ensure the CIO can continue to function and provide funds to beneficiaries in the event of reasonably foreseeable and possible changes to income or outgoing costs. These are monitored regularly and while such risks and the consequent reserves held will vary over time, the reserves are typically in the order of 4 months' worth of unrestricted income (currently £28,900). Also kept back are funds held in anticipation of imminent funding requests. Therefore, at 31st December 2023, the Trustees were retaining £165,000 as working capital made up of:

£49,000 Legally necessary costs such as redundancy, notice periods contract terminations etc.
£32,000 Future funds not yet released but "promised" and there is a moral duty to complete payments
£28,000 A contingency against funding shortfalls to long-term mission partners
£23,000 Held on behalf of mission partners, to be released as needed
£23,000 Held for imminent known payments
£10,000 A provision to recognise cashflow and variability in the reserves calculation

The CIO's reserves are held in bank accounts protected by the Financial Services Compensation Scheme. The charity has no other investments.

Structure, governance and management

The Charity, as a Charitable Incorporated Organisation (CIO), was created on 21 December 2017 and took over the assets and operations of the previous unincorporated trust of the same name (charity 267979). The CIO's governing document is its Constitution Document and Policies, last updated 27 July 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R I J Crockford	(Resigned 9 March 2024)
Mr A P Walter	(Resigned 27 April 2024)
Ms A W Brusby	
Mrs M W Dowling	
Revd Paul Dowling	
Mr C H Russell	(Resigned 6 January 2023)
Mrs H Antelo	(Appointed 10 June 2023)
Mr B G Carson	(Appointed 10 June 2023)
Mr M H Nixon	(Appointed 10 June 2023)
Mrs A Nixon	(Appointed 10 June 2023)

New Trustees are typically drawn from among the charity's supporters and are either approached directly by the existing Board or respond to an invitation published in the charity's communications. Trustees are appointed following a successful trial period and receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight or equivalent. A new Trustee is provided with a copy of the charity's handbook: *Key Information and Policies*, which includes in Chapter 1: *Legal Status, Trust Document and Policies* and Chapter 2 *Personnel: Duties and Appointment*. A new Trustee would also receive copies of the previous year's annual report and accounts, as well as the Charity Commission leaflets *The Essential Trustee: What You Need to Know* and *Being a Trustee*. Depending on their previous experience as a trustee, new candidates may require completing a suitable training course.

France Mission is committed to ensuring the wellbeing and safety of those coming into contact with its personnel and activities. There is a safeguarding policy in place and suitable guidance and assistance is obtained from the thirtyone:eight organisation where necessary.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees' report was approved by the Board of Trustees.

Revd Paul Dowling
Trustee

15 June 2024

FRANCE MISSION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The general responsibilities of the Trustees of any charity, including a CIO, are set out by the Charity Commission and are not repeated here. The charity, i.e., the Trustees, are also responsible for keeping themselves and the charity up to date with current legislation and procedure relating to their position and the work of the charity.

Insofar as financial matters are concerned, the Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FRANCE MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRANCE MISSION

I report to the trustees on my examination of the financial statements of France Mission (the CIO) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Mr A Hemmings BA (Hons) FCA CTA
for and on behalf of Simpkins Edwards LLP

The Summit
Woodwater Park
Pynes Hill
Exeter
Devon
EX2 5WS

Dated: 19 June 2024

FRANCE MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	86,198	309,367	395,565	86,282	281,576	367,858
Investments	4	3,178	-	3,178	402	-	402
Total income		<u>89,376</u>	<u>309,367</u>	<u>398,743</u>	<u>86,684</u>	<u>281,576</u>	<u>368,260</u>
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity	5	17,282	-	17,282	17,902	-	17,902
Charitable activities	6	56,582	363,720	420,302	58,699	304,955	363,654
Other expenditure	11	176	-	176	-	-	-
Total expenditure		<u>74,040</u>	<u>363,720</u>	<u>437,760</u>	<u>76,601</u>	<u>304,955</u>	<u>381,556</u>
Net income/(expenditure)		15,336	(54,353)	(39,017)	10,083	(23,379)	(13,296)
Transfers between funds							
		(77,905)	77,905	-	(42,594)	42,594	-
Net movement in funds	8	(62,569)	23,552	(39,017)	(32,511)	19,215	(13,296)
Reconciliation of funds:							
Fund balances at 1 January 2023		135,410	74,582	209,992	167,921	55,367	223,288
Fund balances at 31 December 2023		<u>72,841</u>	<u>98,134</u>	<u>170,975</u>	<u>135,410</u>	<u>74,582</u>	<u>209,992</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FRANCE MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		1,522		1,701
Current assets					
Debtors	14	3,063		6,973	
Cash at bank and in hand		170,466		231,178	
		173,529		238,151	
Creditors: amounts falling due within one year	15	(4,076)		(29,860)	
Net current assets			169,453		208,291
Total assets less current liabilities			170,975		209,992
Net assets			170,975		209,992
The funds of the CIO					
Restricted income funds	17		98,134		74,582
Unrestricted funds			72,841		135,410
			170,975		209,992

The financial statements were approved by the trustees on 15 June 2024

Revd Paul Dowling
Trustee

FRANCE MISSION

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

1 Accounting policies

Charity information

France Mission is a public benefit entity and a registered Charitable Incorporated Organisation (CIO) in England and Wales. The address of the principal office is 6 Florida Drive, Exeter, Devon, EX4 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the CIO. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the CIO.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment	10% reducing balance
--------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	86,198	309,367	395,565	86,282	261,176	347,458
Legacies receivable	-	-	-	-	20,400	20,400
	<u>86,198</u>	<u>309,367</u>	<u>395,565</u>	<u>86,282</u>	<u>281,576</u>	<u>367,858</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>3,178</u>	<u>402</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	-	48
Communications	10,697	12,210
Advertising	3,337	3,236
Support costs	3,248	2,408
Fundraising and publicity	17,282	17,902
	17,282	17,902

6 Expenditure on charitable activities

	Charitable expenditure	Charitable expenditure
	2023	2022
	£	£
Direct costs		
Staff costs	36,835	38,012
Depreciation and impairment	153	190
Office costs	4,440	4,231
Accounting Services	432	414
Social Media and other professional services	10,820	10,672
Independent Examiner's Fees	2,460	1,320
Governance	1,442	2,094
	56,582	56,933
Grant funding of activities (see note 7)	363,720	306,721
	420,302	363,654
Analysis by fund		
Unrestricted funds	56,582	58,699
Restricted funds	363,720	304,955
	420,302	363,654

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Grants to institutions (27 grants):		
Agape France	1,875	1,250
Aix-les-Bains	5,973	225
Amis des Etudiants du Monde	200	100
Argenton-sur-Creuse	9,541	150
Association CEPNE	4,532	-
Artists in Christian Testimony International / La Pommeraie	5,341	601
Aumonerie GBU	5,000	1,250
Auray	700	600
BLF Editions	-	6,776
Blois-Centre	-	406
Centre de la Reconciliation	4,873	5,601
Chateauroux	-	450
CNEF	132	6,452
Cormeilles-en-Parisis	612	630
Entente Evangelique	17,458	-
Faculte Libre de Theologie	2,500	2,685
FM Solidarite	687	750
France Vision pour Implantation EGL	1,538	-
Institut Biblique de Nogent	32,669	28,981
Le Pre Saint Gervais	185	495
Loches	3,317	3,000
London School of Theology	2,893	5,142
Marseille-St Louis (Point Bible)	1,000	500
Montastruc-la-Conseillère	-	141
Paris-Cardinet	1,750	2,457
Paris-Telegraphe Presbytere	-	25
Pontivy	489	750
PSALT	3,375	-
Quevert	153	120
Saint-Brieuc	-	208
St Etienne	1,281	375
SIM International UK	200	200
Subvention	2,686	200
Vannes-Séné	-	300
	110,960	70,820
Grants to individuals (31 grants)	252,760	235,901
	363,720	306,721

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

(Continued)

Most funding is done through the support of individual workers for whom support is raised on an individual basis.

General Funds and Appeals are used to support church building and other projects that have been identified as helpful in achieving the goals of the charity.

8 Net movement in funds	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	153	190
Loss on disposal of tangible fixed assets	176	-
	<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Payments of £50 were made to third parties in respect of trustee training (2022: £30).

Indemnity Insurance for the trustees was paid costing £1,104 (2022: £1,058).

Trustees' expenses

Trustees' expenses for travel and associated meeting costs were £270 (2022: £398) in relation to 3 trustees.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1
	<u> </u>	<u> </u>
Employment costs	2023 £	2022 £
Wages and salaries	35,116	34,303
Social security costs	(1,090)	1,091
Other pension costs	2,809	2,618
	<u> </u>	<u> </u>
	36,835	38,012
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2023 £	2022 £
Aggregate compensation	36,436	34,987

11 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	176	-

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2023	5,473
Additions	150
Disposals	(1,294)
At 31 December 2023	4,329
Depreciation and impairment	
At 1 January 2023	3,772
Depreciation charged in the year	153
Eliminated in respect of disposals	(1,118)
At 31 December 2023	2,807
Carrying amount	
At 31 December 2023	1,522
At 31 December 2022	1,701

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	3,063	6,973

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,076	29,860

16 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,809	2,618

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Paris	29,093	98,200	(97,787)	-	29,506
Central France	14,598	75,961	(93,372)	18,845	16,032
Southern France	8,140	23,035	(3,571)	-	27,604
Other Mission Work	6,850	82,447	(126,459)	50,640	13,478
Church Projects	10,261	26,890	(28,058)	-	9,093
Education & Training Fund	5,640	2,834	(14,473)	8,420	2,421
	74,582	309,367	(363,720)	77,905	98,134

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds

(Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Paris	20,301	92,973	(84,181)	-	29,093
Central France	4,648	72,356	(74,928)	12,522	14,598
Southern France	5,851	23,997	(21,708)	-	8,140
Other Mission Work	11,378	65,658	(100,258)	30,072	6,850
Church Projects	-	22,290	(12,029)	-	10,261
Education & Training Fund	13,189	4,302	(11,851)	-	5,640
	<u>55,367</u>	<u>281,576</u>	<u>(304,955)</u>	<u>42,594</u>	<u>74,582</u>

The Restricted Funds are broken down into regions determined by the geographical location of the work being supported. The regions are: Paris, Central France and Southern France.

Other Mission Work relates to work not readily identifiable to one of the geographical areas listed above.

Church Projects Fund relates to giving directed to churches rather than mission partners.

The Education & Training Fund relates to assistance with the education and development of new pastors and missionaries.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Educational Fund	10,000	-	-	(10,000)	-
General funds	125,410	89,376	(74,040)	(67,905)	72,841
	<u>135,410</u>	<u>89,376</u>	<u>(74,040)</u>	<u>(77,905)</u>	<u>72,841</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Educational Fund	10,000	-	-	-	10,000
General funds	157,921	86,684	(76,601)	(42,594)	125,410
	<u>167,921</u>	<u>86,684</u>	<u>(76,601)</u>	<u>(42,594)</u>	<u>135,410</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,522	-	1,522
Current assets/(liabilities)	71,319	98,134	169,453
	<u>72,841</u>	<u>98,134</u>	<u>170,975</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	1,701	-	1,701
Current assets/(liabilities)	133,709	74,582	208,291
	<u>135,410</u>	<u>74,582</u>	<u>209,992</u>

20 Related party transactions

Transactions with related parties

During the year, the CIO reimbursed the Director for travel and accommodation costs incurred. These costs amounted to £1,172 (2022: £1,696).

The two employees of the CIO are the UK Director and the admin support person, who are related.

FRANCE MISSION

England & Wales - Charity number 1176433

Accounts

FRANCE MISSION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

FRANCE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R I J Crockford	
	Mr A P Walter	
	Ms A W Brusby	
	Mrs M W Dowling	
	Rev P M Dowling	
	Mr J W Scott	(Resigned 4 January 2022)
	Mr C Russell	(Resigned 6 January 2023)
UK Director	Dr P R Cooke	
Charity number	1176433	
Registered office	6 Florida Drive	
	Exeter	
	Devon	
	EX4 5EX	
Independent examiner	Simpkins Edwards LLP	
	Michael House	
	Castle Street	
	Exeter	
	Devon	
Bankers	EX4 3LQ	
	CAF Bank Ltd	
	25 Kings Hill Avenue	
	Kings Hill	
	West Malling	
General advisors	ME19 4JQ	
	Trust Advice	
	Sovereign Centre	
	Poplars	
	Yapton Lane	
Safeguarding advisors	Walberton	
	West Sussex	
	BN18 0AS	
	Thirtyone:eight	
	PO Box 133	
	Swanley	
	Kent	
	BR8 7UQ	

FRANCE MISSION

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FRANCE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objective of the CIO is the advancement of the Christian faith in the UK and in France and elsewhere for the benefit of the public in accordance with the statements of belief appearing in the schedule, particularly but not exclusively by providing financial support for missionaries and pastors, education and training, and church buildings in France that offer services within the community.

The objectives are fulfilled through:

1. Providing financial support for missionaries and pastors in France and other francophone countries so they can devote themselves to their congregations.
2. Providing financial help to French churches so that they can offer worship services and community activities in suitable accommodation that will enable members of the public to improve their spiritual well-being.
3. Providing encouragement and information to UK supporters to stimulate their faith.
4. Providing opportunities to UK supporters to participate first-hand in missionary and practical service, and also to support churches and missionaries in France.
5. Providing information on the spiritual, social, political, and cultural situation in France so as to stimulate practical support from UK supporters to alleviate needs and enhance social cohesion.
6. Contributing to the spiritual and moral education of people in the UK through talks, presentations, and provision of information to churches by any appropriate means.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant-making policy for the year.

The Trustees confirm that they have referred to the Charity Commission's Governance Code for Smaller Charities.

Nearly all grants made by the CIO go to churches or workers directly connected to its principal mission partner in France: the French church grouping known as "Perspectives". Occasionally, grants are made to individuals/institutions with a looser affiliation to Perspectives.

The charity adopted a formal grant-making policy in 2018.

Formal Trustee meetings were held quarterly in 2022: both via videoconference (March, September, December) and in person (June).

Volunteers make an extremely valuable contribution to the work of the CIO. 6 Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The CIO's Electronic Communications Co-Ordinator is a Trustee who compiles and distributes a monthly email prayer bulletin in addition to electronic versions of the main paper mailings. The Trustees are all volunteers and invest considerable time in overseeing the CIO's governance. The wife of one of the British workers supported by the charity in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches and/or other evangelical institutions.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

In 2022, thanks to the generosity of its supporters, France Mission was able to provide financial assistance totalling £306,721 (2021: £293,520) to 32 (2021: 27) separate churches/institutions/projects and to 49 (2021: 33) different church workers (all based in mainland France).

The news from France continues to be positive in terms of the growth of evangelical Christianity. Figures published at the end of 2021 by the CNEF estimated that there were 745,000 evangelical believers in France – breaking the 1% of total population barrier for the first time since the Reformation. This same report revealed that there were at least 2,700 evangelical churches in France, a figure that means one evangelical church for every 25,000 people in France, thus moving closer to the CNEF's goal of one church for every 10,000 people. On a modest scale – through committed prayer, financial generosity, and connecting British believers to France through various means – France Mission is playing a part in supporting this growth.

During 2020-2021, French evangelicals had been concerned about the potential impact of new legislation aimed at developing tighter state control over certain types of faith-based organisations. The Law Strengthening Respect for Republican Principles was promulgated in August 2021 and introduced a set of administrative and financial controls that were potentially very burdensome for French evangelical churches. An American non-profit organisation called Impact France therefore launched an appeal to help the CNEF provide appropriate training and legal advice to church leaders grappling with the new legislation. Early in 2022, France Mission launched an allied appeal to make up the shortfall in funding still required and this raised £6,452 which enabled the target to be met, meaning that the CNEF were able to employ a lawyer, arrange training sessions around France, and produce a 72-page practical guide for free download.

In 2022, the CIO started making grants from the Education and Training Fund (ETF) that had been launched in 2021. The first beneficiary was a trainee pastor who was completing the practical side of his training in the Perspectives churches of Cormeilles-en-Parisis and Taverny near Paris. The CIO continues to use the ETF to support a French couple undertaking theological training at the Nogent Bible Institute (sent and supported by a Perspectives church in Nantes); a young Frenchman engaged with student and Perspectives church ministry in Amiens (sent and supported by the Perspectives church in Romorantin, building on a year spent at Bible College); and a young British woman serving as an intern in the Perspectives church in Le Pré-Saint-Gervais. Grants totalling £11,851 were made from the ETF for these five recipients in 2022.

The CIO helped three British undergraduates connect with Perspectives churches for the year-abroad part of their degree in 2022. Two students whose year abroad was significantly affected by Covid (2021-2022) were nonetheless able to spend some time serving at the Perspectives churches in Blois and Nantes respectively. The third student is in the middle of their year abroad (2022-2023) volunteering at one of the Perspectives churches in Strasbourg. France Mission was also able to help a fourth British undergraduate find a role at the Nogent Bible Institute for the second half of her year abroad (2022-2023).

Throughout 2022, the CIO continued to communicate regularly with supporters and the wider public using various channels: email prayer news (monthly), appeal/information letters (quarterly), and a magazine (termly). A freelance Social Media Content Producer based in France posts regularly on behalf of the charity to Facebook (c. twice weekly) and Instagram (c. weekly). The UK director also hosts a regular Zoom prayer evening for supporters: there were seven of these meetings in 2022, with an average attendance of about 25. A larger Zoom event was an online France Day held in October which allowed participants (c. 80 attendees) to hear talks from two pastors in France and from the UK Director, as well as participating in times of prayer and worship. Over the course of the year, about a dozen people contacted the UK Director via the charity's website to ask for advice about visiting French churches while on holiday or about possible short-term service opportunities in France.

With the regression of the danger posed by Covid, the CIO was able to re-engage in exhibiting in 2022. France Mission had a stand at the following events: the Christian Resources Exhibitions in Exeter (February) and Esher (October), the Keswick Convention (July-August), and the Bangor Worldwide Missionary Convention (August). These gave the CIO the opportunity to speak to a wide range of people about its work. They also provided an opportunity (from July onwards) to start giving away copies of a new publication entitled "Why France?" that is now being distributed more widely and, it is hoped, will enable more people to understand more about the context in which the charity operates. In addition to the exhibitions mentioned earlier, France Mission representatives were able to make presentations at 13 different churches/university Christian Unions over the course of 2022.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The CIO continues to network and collaborate with other like-minded organisations, especially through its membership of the Evangelical Alliance, Global Connections, Mission Action Partnership, and South-West Agencies Network.

Financial review

The CIO's finances were in a healthy state at the end of the period and were scrutinised by an Independent Examiner who raised no concerns. Total income in 2022 amounted to £368,260 (2021: £424,669), with total expenditure coming to £381,556 (2021: £360,383). The CIO is very grateful to all those who donate to the work. A small deficit of £13,296 was generated in the 2022 year but this was covered by brought forward CIO funds.

The great majority of the CIO's income comes from donations and legacies from supporters. A small proportion (generally no more than 2% of annual income) will sometimes come from grants.

At 31 December 2022, the CIO had 2,222 active constituents (2021: 2,466 active and archived) in its database. Of these 2,222 constituents, 50% (2021: 47%) were/had also been financial donors. Since the database counts a couple as a single constituent, the number of individual supporters at the end of 2022 was 2,810. Included in these figures, 60 new constituents were added to the CIO's database in 2022 (2021: 49).

Including Gift Aid, appeal/information letters for specific causes raised the following sums:

January 2022 (new French legislation): £6,500

May 2022 (Education & Training Fund): £4,200

September 2022 (pastoral assistant in Rennes): £3,000

The average income from these appeal/information letters was £4,600, significantly down on the average for similar letters in 2021 (£7,000).

Legacy income in 2022 came to £20,400, nearly double the amount in 2021 (£11,500). Nearly all of the 2022 total came from a single legacy with a restricted focus.

One-off gifts in 2022 were received from 393 named donors (2021: 374), with 9 anonymous donations (2021: 11). During the year, 304 donors used regular giving mechanisms to support the work (2021: 315).

The CIO continued to use some reserves to provide additional support to mission partners in France whose personal support base is primarily based in the UK and whose income was therefore particularly adversely affected because of the poor exchange rate. A total of £1,700 was spent supporting 7 workers in this way in 2022 (£3,200 for 8 workers in 2021). In total, £47,600 has been devoted to this exchange-rate support since the rate dropped dramatically in 2016.

The CIO reviews its exposure to risks (financial and other) in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risks monitored during 2022 were the ongoing impact of Covid-19 and the weakness of the pound-euro exchange rate due to Brexit.

The Trustees monitor closely the gifts made to the general fund, i.e. those where no specific recipient is stated by the donor, as these provide the funds for the CIO's overheads and enable other schemes to be funded as are drawn to the CIO's attention during the year.

In the process of scrutinising the accounts and financial information on a regular basis, the Trustees confirm that the financial affairs of the CIO are sound on a "going concern" basis.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The reserves policy is to hold such funds as are considered necessary and prudent to ensure the CIO can continue to function and provide funds to beneficiaries in the event of reasonably foreseeable and possible changes to income or outgoing costs. These are monitored regularly and while such risks and the consequent reserves held will vary over time, the reserves are typically in the order of 4 months' worth of income (currently £128,500). Also kept back are funds held in anticipation of imminent funding requests. Therefore, at 31st December 2022, the Trustees were retaining £228,000 as working capital made up of:

£47,000 Legally necessary costs such as redundancy, notice periods contract terminations etc.
£90,000 Future funds not yet released but "promised" and there is a moral duty to complete payments
£30,000 A "cashflow" contingency against funding shortfalls to long-term mission partners
£36,000 Held on behalf of mission partners, to be released as needed
£25,000 Held for imminent known payments

The CIO's reserves are held in bank accounts protected by the Financial Services Compensation Scheme. The charity has no other investments.

Structure, governance and management

The Charity, as a Charitable Incorporated Organisation (CIO), was created on 21 December 2017 and took over the assets and operations of the previous unincorporated trust of the same name (charity 267979). The CIO's governing document is its Constitution Document and Policies, last updated 27 July 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R I J Crockford

Mr A P Walter

Ms A W Brusby

Mrs M W Dowling

Rev P M Dowling

Mr J W Scott

(Resigned 4 January 2022)

Mr C H Russell

(Resigned 6 January 2023)

New Trustees are typically drawn from among the charity's supporters and are either approached directly by the existing Board or respond to an invitation published in the charity's communications. Trustees are appointed following a successful trial period and receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight. A new Trustee is provided with a copy of the charity's handbook: *Key Information and Policies*, which includes in Chapter 1: Legal Status, Trust Document and Policies and Chapter 2 Personnel: Duties and Appointment. A new Trustee would also receive copies of the previous year's annual report and accounts, as well as the Charity Commission leaflets *The Essential Trustee: What You Need to Know* and *Being a Trustee*. Depending on their previous experience as a trustee, new candidates may require completing a suitable training course.

France Mission is committed to ensuring the wellbeing and safety of those coming into contact with its personnel and activities. There is a safeguarding policy in place and suitable guidance and assistance is obtained from the thirtyone:eight organisation where necessary.

The trustees' report was approved by the Board of Trustees.

Mr R I J Crockford

Trustee

10 June 2023

FRANCE MISSION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The general responsibilities of the Trustees of any charity, including a CIO, are set out by the Charity Commission and are not repeated here. The charity, i.e., the Trustees, are also responsible for keeping themselves and the charity up to date with current legislation and procedure relating to their position and the work of the charity.

Insofar as financial matters are concerned, the Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FRANCE MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRANCE MISSION

I report to the trustees on my examination of the financial statements of France Mission (the CIO) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Mr J L Coombs MA (Cantab) FCA

for and on behalf of Simpkins Edwards LLP

Michael House
Castle Street
Exeter
Devon
EX4 3LQ

Dated: 29 June 2023

FRANCE MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	86,282	281,576	367,858	117,610	305,194	422,804
Investments	4	402	-	402	1,865	-	1,865
Total income		86,684	281,576	368,260	119,475	305,194	424,669
Expenditure on:							
Raising funds							
Fundraising and publicity	5	17,902	-	17,902	15,047	-	15,047
Charitable activities	6	58,699	304,955	363,654	61,580	283,756	345,336
Total expenditure		76,601	304,955	381,556	76,627	283,756	360,383
Net incoming/(outgoing) resources before transfers		10,083	(23,379)	(13,296)	42,848	21,438	64,286
Gross transfers between funds		(42,594)	42,594	-	(29,694)	29,694	-
Net (expenditure)/income for the year/							
Net movement in funds		(32,511)	19,215	(13,296)	13,154	51,132	64,286
Fund balances at 1 January 2022		167,921	55,367	223,288	154,767	4,235	159,002
Fund balances at 31 December 2022		135,410	74,582	209,992	167,921	55,367	223,288

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRANCE MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,701		1,891
Current assets					
Debtors	11	6,973		10,650	
Cash at bank and in hand		231,178		244,234	
		238,151		254,884	
Creditors: amounts falling due within one year	12	(29,860)		(33,487)	
Net current assets			208,291		221,397
Total assets less current liabilities			209,992		223,288
Income funds					
Restricted funds	14		74,582		55,367
<u>Unrestricted funds</u>					
Designated funds	15	10,000		10,000	
General unrestricted funds		125,410		157,921	
			135,410		167,921
			209,992		223,288

The financial statements were approved by the Trustees on 10 June 2023

Mr R I J Crockford
Trustee

FRANCE MISSION

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

1 Accounting policies

Charity information

France Mission is a public benefit entity and a registered Charitable Incorporated Organisation (CIO) in England and Wales. The address of the principal office is 6 Florida Drive, Exeter, Devon, EX4 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the CIO. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the CIO.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment	10% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	86,282	261,176	347,458	106,110	305,194	411,304
Legacies receivable	-	20,400	20,400	11,500	-	11,500
	<u>86,282</u>	<u>281,576</u>	<u>367,858</u>	<u>117,610</u>	<u>305,194</u>	<u>422,804</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>402</u>	<u>1,865</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	48	48
Communications	12,210	12,422
Advertising	3,236	582
Support costs	2,408	1,995
Fundraising and publicity	17,902	15,047
	17,902	15,047

6 Charitable activities

	Charitable expenditure	Charitable expenditure
	2022	2021
	£	£
Staff costs	38,012	34,689
Depreciation and impairment	190	164
Office costs	4,231	4,641
Accounting Services	414	384
Social Media and other professional services	10,672	8,656
Independent Examiner's Fees	1,320	3,120
Governance	2,094	162
	56,933	51,816
Grant funding of activities (see note 7)	306,721	293,520
	363,654	345,336
Analysis by fund		
Unrestricted funds	58,699	61,580
Restricted funds	304,955	283,756
	363,654	345,336

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Grants payable

	Charitable expenditure 2022 £	Charitable expenditure 2021 £
Grants to institutions (32 grants):		
Agape France	1,250	1,250
Aix-les-Bains	225	5,773
Amis des Etudiants du Monde	100	500
Argenton-sur-Creuse	150	163
Artists in Christian Testimony International / La Pommeraie	601	50
Aumonerie GBU	1,250	-
Auray	600	500
BLF Editions	6,776	-
Blois-Centre	406	1,525
Centre de la Reconciliation	5,601	6,199
Centre Protestant de Saint Louis	-	1,236
Chateauroux	450	188
CNEF	6,452	-
Comme a la Maison (Lyon)	-	1,760
Cormeilles-en-Parisis	630	1,932
Eglise Protestante Evangelique (Albi)	-	5,000
Faculte Libre de Theologie	2,685	5,182
FM Solidarite	750	813
Institut Biblique de Nogent	28,981	45,469
Le Pre Saint Gervais	495	505
Loches	3,000	3,250
London School of Theology	5,142	-
Marseille-St Louis (Point Bible)	500	1,668
Montastruc-la-Conseillère	141	-
Paris-Cardinet	2,457	4,602
Paris-Telegraphe Presbytere	25	125
Pontivy	750	813
Quevert	120	130
Saint-Brieuc	208	-
St Etienne	375	406
SIM International UK	200	-
Stewardship (FM Giving)	200	-
Subvention	-	2,264
The FLTE (Vaux-sur-Seine)	-	5,182
Vannes-Séné	300	-
Villers-les-Nancy	-	625
	70,820	97,110
Grants to individuals (49 grants)	235,901	196,410
	306,721	293,520

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Grants payable

(Continued)

Most funding is done through the support of individual workers for whom support is raised on an individual basis.

General Funds and Appeals are used to support church building and other projects that have been identified as helpful in achieving the goals of the charity.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Payments of £30 were made to third parties in respect of trustee training (2021: £401).
Indemnity Insurance for the trustees was paid costing £1,058 (2021: £888).

Trustees' expenses

Trustees' expenses for travel and associated meeting costs were £398 (2021: £35).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	1
	=====	=====
Employment costs	2022	2021
	£	£
Wages and salaries	38,012	34,689
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2022	5,473
At 31 December 2022	5,473
Depreciation and impairment	
At 1 January 2022	3,582
Depreciation charged in the year	190
At 31 December 2022	3,772
Carrying amount	
At 31 December 2022	1,701
At 31 December 2021	1,891

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	6,973	10,650

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	29,860	33,487

13 Retirement benefit schemes

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds			Transfers 1 January 2022	Balance at 1 January 2022	Movement in funds			Transfers	Balance at 31 December 2022
		£	£	£			Incoming resources	Resources expended	Incoming resources		
Paris	4,235		76,872	(66,022)	5,216	20,301	92,973	(84,181)	92,973	-	29,093
Central France	-		78,405	(79,287)	5,530	4,648	72,356	(74,928)	72,356	12,522	14,598
Southern France	-		25,669	(22,758)	2,940	5,851	23,997	(21,708)	23,997	-	8,140
Other Mission Work	-		85,242	(88,372)	14,508	11,378	65,658	(100,258)	65,658	30,072	6,850
Church Projects	-		25,817	(27,317)	1,500	-	22,290	(12,029)	22,290	-	10,261
Education & Training Fund	-		13,189	-	-	13,189	4,302	(11,851)	4,302	-	5,640
	4,235		305,194	(283,756)	29,694	55,367	281,576	(304,955)	281,576	42,594	74,582

The Restricted Funds are broken down into regions determined by the geographical location of the work being supported. The regions are: Paris, Central France and Southern France.

Other Mission Work relates to work not readily identifiable to one of the geographical areas listed above.

Church Projects Fund relates to giving directed to churches rather than mission partners.

The Canada Fund relates to work supported in French-speaking Canada.

The Education & Training Fund relates to a new fund, setup in 2021, to assist with the education and development of new pastors and missionaries.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

15 Designated funds

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

	Transfers	Balance at 1 January 2022	Movement in funds Incoming resources	Balance at 31 December 2022
	£	£	£	£
Educational Fund	10,000	10,000	-	10,000
	10,000	10,000	-	10,000

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	1,701	-	1,701	1,891	-	1,891
Current assets/(liabilities)	133,709	74,582	208,291	166,030	55,367	221,397
	135,410	74,582	209,992	167,921	55,367	223,288

17 Related party transactions

Transactions with related parties

During the year the CIO reimbursed the Director for travel and accommodation costs incurred. These costs amounted to £1,696 (2021 - £127).

Accounts

FRANCE MISSION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

FRANCE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R I J Crockford Mr A P Walter Ms A W Brusby Mr C H Russell Mrs M W Dowling Rev P M Dowling Mr J W Scott	(Appointed 3 July 2021) (Appointed 10 July 2021) (Resigned 04 January 2022)
UK Director	Dr P R Cooke	
Charity number	1176433	
Registered office	6 Florida Drive Exeter Devon EX4 5EX	
Independent examiner	Simpkins Edwards LLP Michael House Castle Street Exeter Devon EX4 3LQ	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ	
General advisors	Trust Advice Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS	
Safeguarding advisors	Thirtyone:eight PO Box 133 Swanley Kent BR8 7UQ	

FRANCE MISSION

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FRANCE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objective of the charity is the advancement of the Christian faith in the UK and in France and elsewhere for the benefit of the public in accordance with the statements of belief appearing in the schedule, particularly but not exclusively by providing financial support for missionaries and pastors, education and training, and church buildings in France that offer services within the community.

The objectives are fulfilled through:

1. Providing financial support for missionaries and pastors in France and other francophone countries so they can devote themselves to their congregations.
2. Providing financial help to French churches so that they can offer worship services and community activities in suitable accommodation that will enable members of the public to improve their spiritual well-being.
3. Providing encouragement and information to UK supporters to stimulate their faith.
4. Providing opportunities to UK supporters to participate first-hand in missionary and practical service, and also to support churches and missionaries in France.
5. Providing information on the spiritual, social, political, and cultural situation in France so as to stimulate practical support from UK supporters to alleviate needs and enhance social cohesion.
6. Contributing to the spiritual and moral education of people in the UK through talks, presentations, and provision of information to churches by any appropriate means.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant-making policy for the year.

The Trustees confirm that they have referred to the Charity Commission's Governance Code for Smaller Charities.

Nearly all grants made by the charity go to churches or workers directly connected to its principal mission partner in France: the French church grouping known as "Perspectives". Occasionally, grants are made to individuals/institutions with a looser affiliation to Perspectives.

The charity adopted a formal grant-making policy in 2018.

Volunteers make an extremely valuable contribution to the work of the charity. 6 Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The charity's Electronic Communications Co-Ordinator is a Trustee who compiles and distributes a monthly email prayer bulletin in addition to electronic versions of the main paper mailings. The Trustees are all volunteers and invest considerable time in overseeing the charity's governance. The wife of one of the British workers supported by the charity in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches and/or other evangelical institutions.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

In 2021, thanks to the generosity of its supporters, France Mission was able to provide financial assistance totalling £293,520 (2020: £346,000) to 27 (2020: 25) separate churches/institutions/projects and to 33 (2020: 38) different church workers (all based in mainland France). The uncertainty created by the pandemic meant that financial expenditure for the work in France was lower than might normally have been the case. The Trustees have already taken steps to increase expenditure in this area in 2022.

2021 also saw the launch of the charity's new Education Fund to support applicants in the following areas:

- Students training at evangelical seminaries or Bible Colleges in France
- Students training at evangelical seminaries or Bible Colleges in the UK with a view to serving in an evangelical church or parachurch organisation in France
- British students serving in an evangelical church in France as part of a year abroad
- Members of French evangelical churches wishing to undertake additional training to support their Christian work and witness

Grants made from this fund will feature in next year's annual report and accounts.

The news from France continues to be positive in terms of the growth of evangelical Christianity. A new church opens somewhere in France every 10 days; at the end of 2021 there were some 2,500 evangelical churches in France (with a target of 6,700); and the number of evangelicals in France was estimated at 650,000 (just under 1% of the population). The charity is helping to develop this growth through its support of those working to create Bible-based church communities of hope, love, and grace. In addition to supporting individual churches and church workers in 2021, the charity was also able to channel funds towards two institutions that are at the forefront of providing theological and ministerial training for students and church leaders from across the French-speaking evangelical world: the Faculté Libre de Théologie Evangélique in Vaux-sur-Seine (to help with its new library project) and the Institut Biblique de Nogent (to help with its new accommodation block).

Total income in 2021 amounted to £424,669 (2020: £398,000). Legacy income was more than double the figure in 2020; underlying giving trends remain fairly constant.

During 2021, the charity continued to communicate regularly with supporters and the wider public using various channels: email prayer bulletins (monthly), appeal/information letters (termly), and a magazine (termly). A freelance Social Media Content Producer based in France posts regularly on behalf of the charity to Facebook (c. twice weekly) and Instagram (c. weekly). The charity also has its own YouTube channel for storing and sharing videos.

Unfortunately, the ongoing Covid-19 pandemic meant that there were once again few in-person events in 2021. However, the UK Director was able to speak at two in-person events towards the end of the year (one a church Mission Sunday, the other a university CU event) and the UK Director and Area Reps spoke about the charity's work at five Zoom meetings organised by churches/Christian agencies. The charity's supporters were invited to join six "Pray for France" Zoom evenings over the course of the year with 20-30 joining on average at each meeting. The charity also organised its first ever online France Day via Zoom in April, including speakers from France and the UK. Attendance was similar to what would be expected from an in-person France Day, with 80-100 connections.

Throughout 2021, the charity continued to help British Christians connect with local believers in France. A university student of French moved to France shortly before the end of the year to begin a volunteer internship with a Perspectives church. A few other students were put in touch with local churches and/or student Christian Unions to help support them during their year abroad. Believers of all ages were provided with information about short-term mission opportunities in France and/or with details of French churches to visit while holidaying in France (though the numbers choosing to travel in 2021 continued to be low for obvious reasons).

At 31 December 2021, the charity had 2,466 contacts (2020: 2,568) on its database. Of these 2,466 supporters, 47% (2020: 46%) were/had also been financial donors. Included in these figures, 49 new entries were added to the charity's database in 2021 (2020: 54). Due to the pandemic, virtually no press advertising was undertaken in 2021, though a free advertisement was published in a Christian publication in its Easter 2021 issue. This resulted

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

in a two conversations with Christians interested in serving in France, but very few new supporters. The charity intends to consult with a marketing agency before engaging in any future press advertising with a view to maximising any return on investment.

In January 2021, France Mission used its New Year mailing to inform supporters about its recently established/revamped social media accounts and to encourage supporters to participate in a questionnaire to enable the charity to have a better understanding of supporters and their views (a similar exercise was last undertaken in 2011). 201 responses were received, representing just over 9% of those who receive at least one communication per year from the charity. Responses indicated a high level of satisfaction with the charity's communications, the most popular reasons for supporting France Mission being a general concern for world mission and a desire to support church planting. Overall, the questionnaire revealed that the charity has a very committed, but ageing, support base. Seeking to attract new supporters is therefore one of the charity's strategic priorities, while continuing to provide high-quality engagement with existing supporters.

Due to the pandemic, planned exhibiting at Christian festivals ended up being cancelled or postponed (with no cost to the charity in either case). However, the charity used its membership of OSCAR (the UK information service for world mission) to advertise various opportunities in France throughout 2021. The charity also continued its involvement in SWAN (South-West Agencies Network) and this yielded useful opportunities for collaborative work, especially in relation to university Christian Unions.

Formal Trustee meetings were held quarterly via videoconference.

Financial review

The charity's finances were in a healthy state at the end of the period and were scrutinised by an Independent Examiner who raised no concerns. Throughout 2021, the charity continued to use non-essential reserves to soften the impact of the post-Brexit exchange rate for UK missionaries, as well as making additional grants.

Including Gift Aid, the January 2021 questionnaire/information letter raised £5,400; the May appeal letter raised £13,900; and the December Christmas letter raised £9,300 in 2021 (there will also be income from this mailing in 2022). The average anticipated response for a standard appeal letter is £5,000.

Legacy income in 2021 came to £11,500, higher than in 2020 (£5,000).

One-off gifts in 2021 were received from 374 named donors (2020: 392), with 11 anonymous donations (2020: 8). During the year, 315 donors used regular giving mechanisms to support the work (2020: 324).

The charity is very grateful to all those who donate to the work.

The majority of the charity's income comes from donations and legacies from supporters. A small proportion (generally no more than 2% of annual income) will sometimes come from grants.

The charity reviews its exposure to risks (financial and other) in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risks monitored during 2021 were the ongoing impact of Covid-19 (including the difficulty of attracting new supporters) and the weakness of the pound-euro exchange rate due to Brexit.

The charity continued to use some reserves to provide additional support to mission partners in France whose personal support base is primarily based in the UK and whose income was therefore particularly adversely affected because of the poor exchange rate. A total of £3,200 was spent supporting 8 workers in this way in 2021 (£9,000 for 9 workers in 2020).

The Trustees monitor closely the gifts made to the general fund, i.e. those where no specific recipient is stated by the donor, as these provide the funds for the charity's overheads and enable other schemes to be funded as are drawn to the charity's attention during the year.

In the process of scrutinising the accounts and financial information on a regular basis, the Trustees confirm that the financial affairs of the charity are sound on a "going concern" basis.

FRANCE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The reserves policy is to hold such funds as are considered necessary and prudent to ensure the charity can continue to function and provide funds to beneficiaries in the event of reasonably foreseeable and possible changes to income or outgoing costs. These are monitored regularly and while such risks and the consequent reserves held will vary over time, the reserves are typically in the order of 4 months' worth of income (currently £117,000). Also kept back are funds held in anticipation of imminent funding requests. Therefore, at 31st December 2021, the Trustees were retaining £181,000 as working capital made up of:

£53,000 Legally necessary costs such as redundancy, notice periods contract terminations etc.

£64,000 Future funds not yet released but "promised"

£30,000 A "cashflow" contingency against funding shortfalls to long-term mission partners.

£25,000 Held for imminent funding requests

£9,000 Contingency against effects on income from Covid-19 and/or Brexit on mission partners.

The charity's reserves are held in bank accounts protected by the Financial Services Compensation Scheme. The charity has no other investments.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R I J Crockford

Mr A P Walter

Ms A W Brusby

Mr C H Russell

Mrs M W Dowling

(Appointed 3 July 2021)

Rev P M Dowling

(Appointed 10 July 2021)

Mr J W Scott

(Resigned 4 January 2022)

New Trustees are typically drawn from among the charity's supporters and are either approached directly by the existing Board or respond to an invitation published in the charity's communications. Trustees are appointed following a successful trial period and receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight. A new Trustee is provided with a copy of the charity's handbook: *Key Information and Policies*, which includes in *Chapter 1: Legal Status, Trust Document and Policies* and *Chapter 2 Personnel: Duties and Appointment*. A new Trustee would also receive copies of the previous year's annual report and accounts, as well as the Charity Commission leaflets *The Essential Trustee: What You Need to Know* and *Being a Trustee*. Depending on their previous experience as a trustee, new candidates may require completing a suitable training course.

France Mission is committed to ensuring the wellbeing and safety of those coming into contact with its personnel and activities. There is a safeguarding policy in place and suitable guidance and assistance is obtained from the thirtyone:eight organisation where necessary.

The trustees' report was approved by the Board of Trustees.

Mr R I J Crockford

Trustee

23 May 2022

FRANCE MISSION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The general responsibilities of the Trustees of any charity are set out by the Charity Commission and are not repeated here. The charity, i.e., the Trustees, are also responsible for keeping themselves and the charity up to date with current legislation and procedure relating to their position and the work of the charity.

Insofar as financial matters are concerned, the Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FRANCE MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRANCE MISSION

I report to the trustees on my examination of the financial statements of France Mission (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Mr J L Coombs MA (Cantab) FCA

for and on behalf of Simpkins Edwards LLP

Michael House
Castle Street
Exeter
Devon
EX4 3LQ

Dated: 25 May 2022

FRANCE MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	117,610	305,194	422,804	95,187	301,368	396,555
Investments	4	1,865	-	1,865	1,635	-	1,635
Total income		119,475	305,194	424,669	96,822	301,368	398,190
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity	5	15,047	-	15,047	16,660	-	16,660
Charitable activities	6	61,580	283,756	345,336	84,954	297,133	382,087
Total resources expended		76,627	283,756	360,383	101,614	297,133	398,747
Net incoming/(outgoing) resources before transfers		42,848	21,438	64,286	(4,792)	4,235	(557)
Gross transfers between funds		(29,694)	29,694	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		13,154	51,132	64,286	(4,792)	4,235	(557)
Fund balances at 1 January 2021		154,767	4,235	159,002	159,559	-	159,559
Fund balances at 31 December 2021		167,921	55,367	223,288	154,767	4,235	159,002

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRANCE MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		1,891		1,485
Current assets					
Debtors	11	10,650		5,629	
Cash at bank and in hand		244,234		174,765	
		<u>254,884</u>		<u>180,394</u>	
Creditors: amounts falling due within one year	12	<u>(33,487)</u>		<u>(22,877)</u>	
Net current assets			221,397		157,517
Total assets less current liabilities			<u>223,288</u>		<u>159,002</u>
Income funds					
Restricted funds	14		55,367		4,235
<u>Unrestricted funds</u>					
Designated funds	15	10,000		-	
General unrestricted funds		<u>157,921</u>		<u>154,767</u>	
			167,921		154,767
			<u>223,288</u>		<u>159,002</u>

The financial statements were approved by the Trustees on 23 May 2022

Mr R I J Crockford
Trustee

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

France Mission is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Florida Drive, Exeter, Devon, EX4 5EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment	10% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	106,110	305,194	411,304	90,187	301,368	391,555
Legacies receivable	11,500	-	11,500	5,000	-	5,000
	<u>117,610</u>	<u>305,194</u>	<u>422,804</u>	<u>95,187</u>	<u>301,368</u>	<u>396,555</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	1,865	1,635
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Staging fundraising events	48	308
Communications	12,422	3,970
Advertising	582	10,092
Support costs	1,995	2,290
	<u> </u>	<u> </u>
Fundraising and publicity	15,047	16,660
	<u> </u>	<u> </u>
	<u>15,047</u>	<u>16,660</u>
	<u> </u>	<u> </u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Charitable expenditure 2021 £	Charitable expenditure 2020 £
Staff costs	34,689	29,257
Depreciation and impairment	164	185
Office costs	4,641	2,742
Accounting Services	384	1,773
Social Media and other professional services	8,656	280
Independent Examiner's Fees	3,120	2,000
Governance	162	124
	<u>51,816</u>	<u>36,361</u>
Grant funding of activities (see note 7)	293,520	345,726
	<u>345,336</u>	<u>382,087</u>
Analysis by fund		
Unrestricted funds	61,580	84,954
Restricted funds	283,756	297,133
	<u>345,336</u>	<u>382,087</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Grants payable

	Charitable expenditure 2021 £	Charitable expenditure 2020 £
Grants to institutions (27 grants):		
Agape France	1,250	1,250
Aix-les-Bains	5,773	6,132
Amis des Etudiants du Monde	500	-
Argenton-sur-Creuse	163	150
Auray	500	10,500
Blois-Centre	1,525	500
Centre de la Reconciliation	6,199	5,479
Centre Protestant de Saint Louis	1,236	-
Chateauroux	188	240
Comme a la Maison (Lyon)	1,760	-
Cormeilles-en-Parisis	1,932	625
Eglise Protestante Evangelique (Albi)	5,000	-
Faculte Libre de Theologie	5,182	-
FM Solidarite	813	750
Institut Biblique de Nogent	45,469	1,500
La Pommeraie	50	-
Le Pre Saint Gervais	505	495
Loches	3,250	3,000
Marseille-St Louis (Point Bible)	1,668	312
Montreuil-sous-Bois	-	120
Paris-Cardinet	4,602	4,879
Paris-Cardinet Manse	-	3,188
Paris-Telegraphe Presbytere	125	-
Pontivy	813	1,489
Quevert	130	120
St Etienne	406	375
Subvention	2,264	-
Tavemy building fund	-	2,000
the FLTE (Vaux-sur-Seine)	5,182	1,750
Vendome	-	4,000
Villers-les-Nancy	625	500
	<u>97,110</u>	<u>49,354</u>
Grants to individuals (33 grants)	196,410	296,372
	<u>293,520</u>	<u>345,726</u>

Most funding is done through the support of individual workers for whom support is raised on an individual basis.

General Funds and Appeals are used to support church building and other projects that have been identified as helpful in achieving the goals of the charity.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Payments of £401 were made to third parties in respect of trustee training (2020: £252).

Indemnity Insurance for the trustees was paid costing £888 (2020: £215).

No other related party transactions took place in the year.

Trustees' expenses

Trustees' expenses for travel and associated meeting costs were £162 (2020: 34).

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
	=====	=====
Employment costs	2021	2020
	£	£
Wages and salaries	34,689	29,257
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2021	4,903
Additions	570
	=====
At 31 December 2021	5,473
	=====
Depreciation	
At 1 January 2021	3,418
Depreciation charged in the year	164
	=====
At 31 December 2021	3,582
	=====
Carrying amount	
At 31 December 2021	1,891
	=====
At 31 December 2020	1,485
	=====

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	10,650	3,631
Prepayments and accrued income	-	1,998
	<u>10,650</u>	<u>5,629</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	<u>33,487</u>	<u>22,877</u>

13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£
Paris	91,508	(87,273)	4,235	76,872	(66,022)	5,216	20,301
Central France	97,553	(97,553)	-	78,405	(79,287)	5,530	4,648
Southern France	26,335	(26,335)	-	25,669	(22,758)	2,940	5,851
Other Mission Work	45,523	(45,523)	-	85,242	(88,372)	14,508	11,378
Church Projects	38,899	(38,899)	-	25,817	(27,317)	1,500	-
Canada	1,550	(1,550)	-	-	-	-	-
Educational Fund	-	-	-	13,189	-	-	13,189
	<u>301,368</u>	<u>(297,133)</u>	<u>4,235</u>	<u>305,194</u>	<u>(283,756)</u>	<u>29,694</u>	<u>55,367</u>

The Restricted Funds are broken down geographically to Paris, Central France and Southern France to show the areas where work has been supported.

Other Mission Work relates to work not readily identifiable to one of the geographical areas above.

Church Projects Fund relates to giving directed to churches rather than mission partners.

Canada relates to work supported by French-speaking Canada.

15 Designated funds

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

	Movement in funds			
	Incoming resources	Balance at 1 January 2021	Transfers	Balance at 31 December 2021
	£	£	£	£
Educational Fund	-	-	10,000	10,000
	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>

FRANCE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,891	-	1,891	1,485	-	1,485
Current assets/ (liabilities)	166,030	55,367	221,397	153,282	4,235	157,517
	<u>167,921</u>	<u>55,367</u>	<u>223,288</u>	<u>154,767</u>	<u>4,235</u>	<u>159,002</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

FRANCE MISSION

England & Wales - Charity number 1176433

Accounts



Registered Charity No. 1176433

TRUSTEES' ANNUAL REPORT & ACCOUNTS

31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity as a Charitable Incorporated Organisation (CIO) was created on 21 December 2017 and took over the assets and operations of the previous unincorporated trust of the same name (charity 267979). The charity's governing document is its CIO Constitution Document.

The charity is administered by Trustees, who are listed below.

TRUSTEES:

RIJ Crockford (Chair)
AP Walter (Vice-Chair)
AW Brusby
JM Ross (Resigned 29/12/20)
CH Russell
JW Scott
MWDowling (Joined 3/7/21)
PM Dowling (Joined 10/7/21)

UK Director: PR Cooke

Registered Office: 6 Florida Drive, Exeter, Devon, EX4 5EX

Bankers: Charities Aid Foundation
25 Kings Hill Avenue, West Malling, Kent,
ME19 4TA

Advisers: (General) Trust Advice
(Formerly AFVS (Advice for the
Voluntary Sector))
Sovereign Centre, Poplars, Yapton Lane
Walberton, West Sussex, BN18 0AS

(Safeguarding) Thirtyone:eight
PO Box 133, Swanley, Kent, BR8 7UQ

The charity is a member organisation of the *Evangelical Alliance*, *Global Connections* and *South-West Agency Network*.

OBJECTIVES AND ACTIVITIES

The objective of the charity is the advancement of the Christian faith in the UK and in France and elsewhere for the benefit of the public in accordance with the statements of belief appearing in the schedule, particularly but not exclusively by providing financial support for missionaries and pastors, and church buildings in France that offer services within the community.

The objectives are fulfilled through:

1. Providing financial support for missionaries and pastors in France and other francophone countries so they can devote themselves to their congregations.
2. Providing financial help to French churches so that they can offer worship services and community activities in suitable accommodation that will enable members of the public to improve their spiritual well-being.
3. Providing encouragement and information to UK supporters to stimulate their faith.
4. Providing opportunities to UK supporters to participate first-hand in missionary and practical service, and also to support churches and missionaries in France.
5. Providing information on the spiritual, social, political, and cultural situation in France so as to stimulate practical support from UK supporters to alleviate needs and enhance social cohesion.
6. Contributing to the spiritual and moral education of people in the UK through talks, presentations, and provision of information to churches by any appropriate means.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant making policy for the year.

The Trustees confirm that they have referred to the Charity Commission's Governance Code for Smaller Charities.

Nearly all grants made by the charity go to churches or workers directly connected to its principal mission partner in France: the church union known as "Perspectives". Occasionally, grants are made to individuals/institutions with a looser affiliation to Perspectives.

The charity adopted a formal grant-making policy in 2018.

Volunteers make an extremely valuable contribution to the work of the charity. Nine Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The charity's Electronic Communications Co-Ordinator is a volunteer who compiles and distributes a monthly email prayer bulletin in addition to electronic versions of the main paper mailings. The Trustees are also volunteers and invest considerable time in overseeing the charity's governance. One of our British workers in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches.

ACHIEVEMENTS AND PERFORMANCE

In 2020, thanks to the generosity of supporters, France Mission was able to provide financial assistance totalling £346,000 (2019: £373,000) to 25 (2019: 21) separate churches/projects and to 38 (2019: 39) different church workers (all based in France, apart from one who was based in Quebec for the first eight months of 2020 before returning to France). Specific appeals were launched for a young pastor starting his first pastorate near Paris and for another pastor taking on a broader role supporting a number of churches without a pastor in central France.

Total income in 2020 amounted to £398,000 (2019: £410,000). Legacy income was lower last year than in 2019; underlying giving trends remain fairly constant.

During 2020, the charity continued to communicate regularly with supporters and the wider public using various channels: email prayer bulletins (monthly), appeal letters (quarterly), and a magazine (termly). Facebook posts were used sporadically until November 2020 when France Mission contracted the services of a freelance Social Media Content Producer based in France which has resulted in a more regular and more structured posting schedule on both Facebook and Instagram. At the start of 2020, the charity created its own YouTube channel and used this to share videos, notably interviews with missionaries working in France.

Formal Trustee meetings were held via videoconference in March and September.

Unfortunately, the Covid-19 pandemic meant that nearly all events planned for 2020 had to be cancelled. However, at the end of January (i.e. before the start of the pandemic), the UK Director was able to visit a number of churches and workers in Alsace in the company of a France Mission supporter who wanted to find out more about the work. After the first lockdown, the UK Director initiated online prayer meetings at which supporters could meet to hear news about France and pray for the country. These meetings took place every 6-8 weeks and were led by a worker based in France. The UK Director was also able to represent the charity at an online "global mission evening" organised by Exeter University Evangelical Christian Union in November.

Throughout 2020, the charity continued to help British Christians connect with local believers in France. Two university students of French began internships with Perspectives churches via France Mission at the start of 2020, but both came home just before the first lockdown in France. A third student was able to complete a term working with a Perspectives church in the autumn term. A couple of other students were put in touch with local churches and/or student Christian Unions to help support them during their year abroad. Believers of all ages were provided with information about short-term mission opportunities in France and/or with details of French churches to visit while holidaying in France (though the numbers choosing to travel in 2020 were down for obvious reasons).

At 31 December 2020, the charity had 2568 contacts on its database, 2226 of whom (2019: 2332) were considered to be active supporters. Of these 2226 supporters, 46% (2019: 56%) were/had also been financial donors. This drop from 56% to 46% is primarily due to ongoing refinement of the data held in the database. Included in these figures, 54 new entries were added to the charity's database in 2020 (2019: 71). Relatively little press advertising was undertaken in 2020 due to the pandemic. Unfortunately, an advertising insert placed in a Christian publication in March 2020 came out as the first lockdown was about to come into force and therefore resulted in a very limited response. Another advertisement placed just before

Christmas in another magazine was not published correctly; the magazine responsible has therefore offered the charity free advertising in its Easter 2021 issue.

The charity used its membership of OSCAR (the UK information service for world mission) to advertise various opportunities in France throughout 2020.

In 2020 the charity continued its involvement in SWAN (South-West Agencies Network). This involvement yielded useful opportunities for collaborative work, especially in relation to university Christian Unions.

FINANCIAL REVIEW

The charity's finances were in a healthy state at the end of the period and were scrutinised by an Independent Examiner who raised no concerns. The charity continues to use non-essential reserves to soften the impact of the post-Brexit exchange rate for UK missionaries, as well as making additional grants.

Including Gift Aid, the January 2020 information letter raised £2,300; the May appeal letter raised £3,400; the August appeal letter raised £8,900; and the December Christmas letter raised £2,000 in 2020 (there will also be income from this mailing in 2021). The average anticipated response for a standard appeal letter is £5,000.

Legacy income in 2020 came to £5,000, lower than in 2019 (£9,400).

One-off gifts in 2020 were received from 392 named donors (2019: 410), with 8 anonymous donations (2019: 8). During the year, 324 donors used regular giving mechanisms to support the work (2019: 330).

The charity is very grateful to all those who donate to the work.

The majority of the charity's income comes from donations and legacies from supporters. A small proportion (generally no more than 2% of annual income) will sometimes come from grants.

The charity reviews its exposure to risks (financial and other) in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risks monitored during 2020 were Covid-19 (no discernible impact in 2020) and the continuing weakness of the pound-euro exchange rate related to Brexit uncertainty.

The charity continued to use some reserves to provide additional support to mission partners in France whose personal support base is primarily based in the UK and whose income was therefore particularly adversely affected because of the poor exchange rate. A total of £9,000 was spent supporting 9 workers in this way in 2020 (£7,200 for the same number of workers in 2019).

The Trustees monitor closely the gifts made to the general fund, i.e. those where no specific recipient is stated by the donor, as these provide the funds for the charity's overheads and enable other schemes to be funded as are drawn to the charity's attention during the year.

RESERVES POLICY

The reserves policy is to hold such funds as are considered necessary and prudent to ensure the charity can continue to function and provide funds to beneficiaries in the event of reasonably foreseeable and possible changes to income or outgoing costs. These are monitored regularly and while such risks and the consequent reserves held will vary over time, the reserves are typically in the order of 3 months' worth of income plus funds held in anticipation of imminent funding requests. To this end the trustees are currently retaining £125,000 as working capital including a provision of £25,000 as contingency against effects on income from Covid-19 and/or Brexit.

INVESTMENT POLICY

The charity's reserves are held in bank accounts protected by the Financial Services Compensation Scheme. The charity has no other investments.

SAFEGUARDING POLICY

France Mission is committed to ensuring the wellbeing of and safety of those coming into contact with its personnel and activities. There is a safeguarding policy in place and suitable guidance and assistance is obtained from the 31:8 organisation where necessary.

TRUSTEE APPOINTMENT

New Trustees are typically drawn from among the charity's supporters and are either approached directly by the existing Board or respond to an invitation published in the charity's communications. Trustees are appointed following a successful trial period and receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight. A new Trustee is provided with a copy of the charity's handbook: *Key Information and Policies*, which includes in Chapter 1: Legal Status, Trust Document and Policies and Chapter 2 Personnel: Duties and Appointment. A new Trustee would also receive copies of the previous year's annual report and accounts, as well as the Charity Commission leaflets *The Essential Trustee: What You Need to Know* and *Being a Trustee*. Depending on their previous experience as a trustee, new candidates may require completing a suitable training course, e.g. "Becoming an Effective Trustee" by Bowring and Jazz.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The general responsibilities of the Trustees of any charity are set out by the Charity Commission and are not repeated here. The charity, i.e., the Trustees, are also responsible for keeping themselves and the charity up to date with current legislation and procedure relating to their position and the work of the charity.

Insofar as financial matters are concerned, the Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In the process of scrutinising the accounts and financial information on a regular basis, the Trustees confirm that the financial affairs of the charity are sound on a "going concern" basis.

Approved by the Board of Trustees on and signed on its behalf by:

Signed:



RIJ Crockford
Chair of Trustees

Date: *July 12th 2021*

Independent Examiner's report to the trustees of France Mission

I report to the charity trustees on my examination of the accounts of France Mission (the Charitable Incorporated Organization (CIO)) for the year ended 31 December 2020 set out on pages 9 to 17.

Responsibilities and basis of report

As the CIO's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 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 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 the 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.



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 28 July 2021

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2020	2020	2020	2019	2019	2019
		£	£	£	£	£	£
Income	(note 2)						
Donations and legacies		95,187	301,368	396,555	99,475	309,284	408,759
Investments		1,635	0	1,635	1,676	0	1,676
Total		96,822	301,368	398,190	101,151	309,284	410,435
Expenditure							
Raising Funds	(note 3)	16,660	0	16,660	28,724	0	28,724
Charitable Activities	(note 4)	48,593	297,133	345,726	0	372,750	372,750
Support Costs	(note 5)	36,361	0	36,361	42,610	0	42,610
Total		101,614	297,133	398,747	71,334	372,750	444,084
Net Income/(Expenditure)		(4,792)	4,235	(557)	29,817	(63,466)	(33,649)
Transfers		0	0	0	(35,682)	35,682	0
Net Movements in Funds		(4,792)	4,235	(557)	(5,865)	(27,784)	(33,649)
Total Funds B/F		159,559	0	159,559	165,424	27,784	193,208
Total Funds C/F		154,767	4,235	159,002	159,559	0	159,559

The charity has no endowments and therefore has neither income or expenditure, or assets, for endowments.

The notes on pages 11 to 17 form part of these financial statements.

BALANCE SHEET

		2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible Assets	(Note 6)		1,485		1,670
Current Assets					
Debtors	(Note 7)	5,629		3,148	
Cash at bank and in hand	(Note 8)	174,765		187,952	
Current Assets		180,394		191,100	
			181,879		192,770
Current Liabilities	(Note 9)		(22,877)		(33,211)
Total assets less current liabilities			159,002		159,559
Total net assets			159,002		159,559
Funds	(Note 10)				
Restricted			4,235		0
Unrestricted			154,767		159,559
Total Funds			159,002		159,559

Approved by the Board of Trustees on and signed on its behalf by:

Signed:


RIJ Crockford
Chair of Trustees

Date:  July 12th 2021

The notes on pages 11 to 17 form part of these financial statements.

NOTES TO THE ACCOUNTS

Note 1 PRINCIPAL ACCOUNTING POLICIES

The Financial Statements have been prepared under the historic cost convention in accordance with the Charities Act 2011 and the Charities SORP (FRS 102) using accrual accounting, subject to the provisions for entities with income below £500,000.

France Mission meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Income

Donations and fund-raising income are accounted for when received. Other income, including Gift Aid, is accounted for on an accruals basis as far as it is prudent to do so.

Legacies are accounted for when received or when receipt is probable and the value can be measured with sufficient reliability.

Grants

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the charity.

Governance costs

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

Staff Pension

The Charity contributes towards employees' personal pension schemes.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of France Mission and which have not been designated for other purposes.

Restricted funds are those raised to be used in accordance with specific restrictions imposed by donors for supporting projects or individuals.

Fixed Assets

Depreciation has been based on past experience or trustees' expectations where there has been no experience on which to evaluate likely useful life. Depreciation is provided in equal annual instalments over the estimated life of each tangible asset at the following rates. Assets below £500 are not capitalised.

Office equipment – 10 years

Cash

Cash at bank includes cash and short term highly liquid investments with a maturity of one year or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation arising from a past event which will probably result in the transfer of funds to another party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Assets and liabilities

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

TRUSTEES' ANNUAL REPORT & ACCOUNTS
YEAR ENDED 31 DECEMBER 2020



Note 2	<i>Income</i>	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	funds	funds	funds	funds
		2020	2020	2020	2019	2019	2019
		£	£	£	£	£	£
	Donations	81,395	264,940	346,335	80,668	275,892	356,560
	Gift Aid	8,792	36,428	45,220	9,441	33,392	42,833
	Legacies	5,000	0	5,000	9,366	0	9,366
	<i>Sub total</i>	95,187	301,368	396,555	99,475	309,284	408,759
	Bank Interest	1,635	0	1,635	1,676	0	1,676
	Total	96,822	301,368	398,190	101,151	309,284	410,435

Note 3	<i>Raising Funds</i>	2020	2019
		£	£
	Events	308	2,139
	Advertising & Marketing	10,092	14,270
	Database costs	2,290	2,290
	Communications including appeals	3,970	10,025
	Total	16,660	28,724

Note 4	<i>Expenditure on Charitable Activities</i>	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	funds	funds	funds	funds
		2020	2020	2020	2019	2019	2019
		£	£	£	£	£	£
		48,593	297,133	345,726	63,466	309,284	372,750

As the charity is predominantly granting money to support work in France no allocation of support costs is done. Further details can be found under Note 10.

Most funding is done through the support of individual workers for whom support is raised on an individual basis.

General Funds and Appeals are used to support church building and other projects that have been identified as helpful in achieving the goals of the charity.

2020 Grants to institutions	2020	2019
	£	£
Agapé France	1,250	1,250
Abc-les-Bains	6,132	6,180
Argenton-sur-Creuse	150	120
Auray	10,500	15,634
Blois-Centre	500	6,226
Centre de la Réconciliation (Lill)	5,479	4,705
Châteauroux	240	250
Commeilles-en-Parisis	625	626
Fondation de France	0	50
FM Solidarité	750	0
Institut Biblique de Nogent	1,500	10,000
Le Pré Saint Gervais	495	420
Loches	3,000	2,400
Marseille-St Louis (Point Bible)	312	80
Montreuil-sous-Bois	120	480
Paris-Cardinet	4,879	4,410
Paris-Cardinet Manse	3,188	40,873
Pontivy	1,489	408
Quévert	120	120
Saint-Brieuc	0	600
St Etienne	375	300
Taverny building fund	2,000	0
the FLTE (Vaux-sur-Seine)	1,750	6,151
Vendôme	4,000	0
Villers-lès-Nancy	500	0
TOTAL	49,354	101,283

Grants to 38 individuals:	£296,372	
Grants to 39 individuals:		£271,467
Total Grants	£345,726	£372,750

<i>2019 Grants to institutions</i>	<i>2019</i>	<i>2018</i>
	£	£
Agape France	1,250	1,250
Abx-les-Bains	6,180	6,346
Argenton-sur-Creuse	120	168
Auray	15,634	750
Blois-Centre	6,226	3,415
Cai	0	7,183
Centre de la Réconciliation (Lille)	4,705	3,325
Châteauroux	250	200
Cormeilles-en-Parisis	626	325
FM Solidarité	0	363
Fondation de France	50	0
Marseille Saint-Louis	80	0
Montreuil-sous-Bois	480	670
Le Pré Saint Gervais	420	577
Loches	2,400	9,488
Nantes	0	1,834
Paris-Cardinet	4,410	4,711
Paris-Cardinet Manse	40,873	156
Paris-Télégraphe	0	156
Pontivy	408	235
Quévert	120	120
Rennes-Nord	0	5,000
Rennes-Sud	0	6,114
Saint-Brieuc	600	0
St Etienne	300	419
Tours	0	1,067
Institut Biblique de Nogent	10,000	20,151
FLTE (Vaux-sur-Seine)	6,151	1,850
Film Envoyé-s	0	9,588
Siloe Production	0	1,858
	101,283	87,317
Grants to 39 individuals:	£271,467	
Grants to 39 individuals:		£267,456
Total Grants	£372,750	£354,773

Note 5	Support Costs	2020	2019
		£	£
	Depreciation	185	185
	Payroll	29,257	36,939
	Office Costs	2,742	3,151
	Accounting Services	1,773	689
	Professional Services	280	221
	Independent examiner's fees	2,000	450
	Governance	124	975
	Total	36,361	42,610

Note 6	Fixed Assets	2020	2019
	<i>Office Equipment</i>	£	£
	COST		
	At 1.1.20	4,903	4,903
	Additions	0	0
	Disposals	0	0
	At 31.12.20	4,903	4,903
	DEPRECIATION		
	At 1.1.20	3,233	3,233
	Charge for the year	185	0
	Disposals	0	0
	At 31.12.20	3,418	3,233
	As at December 2020	1,485	
	As at December 2019		1,670

Note 7	Debtors	2020 £	2019 £
	Gift Aid	3,631	3,148
	Prepayments	1,998	0
	Total	5,629	3,148

Note 8	Cash at bank and in hand	2020 £	2019 £
	Bank Deposits	170,044	150,000
	Cash at bank and in hand	4,721	37,952
	Total	174,765	187,952

Note 9	Liabilities	2020 £	2019 £
	Creditors due within one year	22,877	33,211
	Total	22,877	33,211

Note 10	Funds	2020 £	2019 £
	Restricted Funds	4,235	0
	Unrestricted Funds	154,767	159,559
	Total	159,002	159,559

	b/f 1 January	Income	Expenditure	Transfers	c/f 31 December
	£	£	£	£	£
Restricted Funds					
Paris	0	91,508	(87,273)	0	4,235
Central France	0	97,553	(97,553)	0	0
Southern France	0	26,335	(26,335)	0	0
Other Mission Work	0	45,523	(45,975)	0	0
Church Projects	0	38,899	(38,447)	0	0
Canada	0	1,550	(1,550)	0	0
Total	0	301,368	(297,133)	0	4,235
Unrestricted Funds					
Working Capital	0	0	0	125,000	125,000
General	159,559	96,822	(101,614)	(125,000)	29,767
Total	159,559	96,822	(101,614)	0	154,767

Analysis of funds by asset

	Fixed Assets £	Current Assets £	Liabilities & Provisions £	Total £
Restricted Funds	0	4,235	0	4,235
Unrestricted Funds	1,485	176,159	(22,877)	154,767
Total	1,485	180,394	(22,877)	159,002

2019 Prior Year comparatives

	b/f 1 January	Income	Expenditure	Transfers	c/f 31 December
	£	£	£	£	£
Restricted Funds					
Paris	5,100	69,341	74,441	0	0
Central France	9,559	97,478	107,037	0	0
Southern France	3,200	4,119	7,319	0	0
Other Mission Work	5,371	60,345	72,300	6,584	0
Church Projects	0	72,452	101,550	29,098	0
Canada	2,029	3,853	5,882	0	0
Africa (Chad)	2,525	1,696	4,221	0	0
Total	27,784	309,284	372,750	35,682	0

Unrestricted Funds

General	165,424	101,151	71,334	(35,682)	159,559
Total	165,424	101,151	71,334	(35,682)	159,559

Analysis of funds by asset

	Fixed Assets	Current Assets	Liabilities & Provisions	Total
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	1,670	191,100	(33,211)	159,559
Total	1,670	191,100	(33,211)	159,559

The **Restricted Funds** are broken down geographically to **Paris**, **Central France** and **Southern France** to show the areas where work has been supported.

"**Other Mission Work**" relates to work not readily identifiable to one of the geographical areas above.

"**Church Projects Fund**" relates to giving directed to churches rather than mission partners.

"**Canada**" relates to work supported in French-speaking Canada.

"**Working Capital**" relates to the funds kept by the charity as reserves.

Transfers have arisen as the difference between income and expenditure when closing off projects.

Note 11 ***Paid employees***

Staff costs

	2020	2019
	£	£
Wages and salaries	29,257	36,939
	2020	2019
	£	£
Salaries and wages	27,077	33,812
Social security costs	0	0
Defined contribution pension costs	2,180	3,127
	29,257	36,939

No employee earned emoluments of £60,000 or more, either in the current or the prior year.

Staff Numbers

The average monthly full-time equivalent staff during the year was as follows.

	2020	2019
Directorship	1	1
Total number of employees	1	1

Note 12 ***Examiner's Remuneration***

	2020	2019
	£	£
Fees payable to the Independent Examiner	2,000	450
Fees payable for other professional services	990	0
Total Payments	2,990	450

Note 13 ***Trustees' remuneration and benefits***

Trustees received no remuneration during the year or prior year.
Payments of £252 were made to third parties in respect of trustee training (2019: £160).
Indemnity Insurance for the Trustees was paid costing £215 (2019: £215).
No other related party transactions took place in the year.

Trustees' expenses

Trustees' expenses for travel and associated meeting costs were £34 (2019: £975).