

Calling and Sending Mission

Report and Financial Statements
Year ended 31 March 2025

Charity no: 1209940

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Reference and Administration Information

Trustees

Sumi Heo - Chair
David Wall
Soobin Lee

Registered office

535 Gower Road
Killay
Swansea
SA2 7DS

Charity number

1209940

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025.

Reference and Administration

All general information relating to Calling and Sending Mission can be found on page 1.

Structure, Governance and Management

The charity is governed by its foundation constitution and is a Charitable Incorporated Organisation (CIO). It is controlled by the trustees who are appointed when necessary by the existing trustees and are given sufficient training upon

Objectives and Activities

The charity's main objective is to provide grants for individuals engaged in Christian missionary work for the advancement of the Christian faith in any part of the world.

Achievements and Performance

The Charity is still in its infancy and continues to seek fundraising initiatives.

Financial Review

The charity's net assets stood at £35 at the end of the reporting period. As the charity has no fixed overheads or financial commitments, the trustees consider the holding of substantial reserves to be unnecessary. However, it is the intention of the trustees to maintain a moderate level of reserves sufficient to enable the charity to meet such unexpected requests for financial assistance as arise from time to time.

Plans for Future Periods

In the future the charity plans to carry out its current objects and activities.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare in respect of each financial year of the charity a statement of accounts complying with such requirements as to its form and contents as may be prescribed by regulations made by the secretary of state. In preparing those financial statements, the trustees are required to;

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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. 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.

On behalf of the trustees:

David Wall

D I Wall
Trustee

Dated: 23-Jan-26

Statement of Financial Activities
for the Year Ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Notes			
Income from			
Donations and gifts	39	-	39
Total	<u>39</u>	<u>-</u>	<u>39</u>
Expenditure on			
Charitable activities:	4		4
Total	<u>4</u>	<u>-</u>	<u>4</u>
Net income/(expenditure)	35	-	35
Total funds brought forward	0	-	0
Total funds carried forward	<u>£35</u>	<u>-</u>	<u>£35</u>

Continuing operations

All income and expenditure has arisen from continuing activities.

Balance Sheet
as at 31 March 2025

	Notes	2025 £
Current assets		
Cash at bank and in hand		35
Net assets		<u>£35</u>
Funds	3	
Unrestricted funds		35
Restricted funds		-
Total funds		<u>£35</u>

Signed on behalf of the trustees:

D I Wall
Trustee

Date: 23-Jan-26

Notes Forming Part of the Financial Statements
Year Ended 31 March 2025

1. Principal accounting policies

a. Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b. Income recognition

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

Tax reclaimable in respect of covenants and gift aid is credited in the same period as the underlying donation.

c. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably. Expenditure is accounted for on an accruals basis.

d. Fund accounting

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

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

2. Trustees' expenses

No expense payments were made to the trustees during the year.

Notes Forming Part of the Financial Statements
Year Ended 31 March 2025

3. Funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Unrestricted funds				
General fund	0	39	(4)	35
Restricted funds	-	-	-	-
	<u>£0</u>	<u>£39</u>	<u>£(4)</u>	<u>£35</u>

The unrestricted general fund is available to be used in accordance with the charitable objectives at the discretion of the trustees.