THE OPEN-AIR MISSION

England & Wales · Charity number 215409

Details

Other names	THE OPEN AIR MISSION
Status	Registered
Legal form	Charitable company
Company number	00334296
Registered	1963-01-28
Register	View on the Charity Commission register

Contact

Address	The Open-Air Mission PO Box 678 Abingdon Oxfordshire OX14 9NA
Phone	01582841141
Email	oamission@btinternet.com
Website	www.oamission.com

Activities

Objects: TO APPOINT AND SUPPORT EVANGELISTS TO PROCLAIM THE GOSPEL OF THE GRACE OF GOD THROUGHOUT THE UNITED KINGDOM AND OTHER LANDS, UPON THE FOLLOWING DOCTRINAL BASIS:I) THE DIVINE INSPIRATION BY THE HOLY SPIRIT OF THE OLD AND NEW TESTAMENTS, AND THEIR SUPREME AUTHORITY IN FAITH AND PRACTICE , IN ALL MATTERS BEING THE INFALLIBLE AND INERRANT WORD OF GOD;II) THE DEITY OF THE FATHER OF THE SON AND OF THE HOLY SPIRIT;III) THE INCARNATION, DEATH, RESURRECTION, ASCENSION AND SECOND ADVENT OF THE LORD JESUS CHRIST, AND THE ALL SUFFICIENCY OF HIS ATONEMENT FOR THE SINS OF THE WORLD, AND THE FREE JUSTIFICATION BY FAITH IN HIM ALONE OF EVERY SINNER WHO BELIEVES IN AND RECEIVES HIM AS THE PERSONAL SAVIOUR.IV) THE DEPRAVITY OF MAN'S FALLEN NATURE AND THE NECESSITY OF THE HOLY SPIRIT'S WORK AS THE ONLY MEANS OF REGENERATION AND SANCTIFICATION OF THE BELIEVER;V) THE RESURRECTION OF THE BODY BOTH OF THE JUST AND THE UNJUST THE ETERNAL BLESSEDNESS OF THOSE IN CHRIST AND THE ETERNAL CONDEMNATION OF THOSE WHO REJECT HIM..

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Activities: The Mission is an inter-denominational Christian organisation whose objective is to take the Christian Gospel to the people. The Mission presents the Gospel among children in school assemblies and beach missions; in the open air and at public activities such as race meetings, and distributes Christian literature in the course of its work. There is close co-operation with Christian Churches.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Hungary
- Scotland
- Spain
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£628,728	£832,341	£1,790,000	20
2023-12-31	£550,898	£772,154	£1,945,555	17
2022-12-31	£756,511	£650,516	£2,143,586	15
2021-12-31	£909,129	£566,220	£2,181,376	14
2020-12-31	£785,040	£528,555	£1,786,715	12

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Trustees

Name	Role	Appointed
DAVID CHARLES SAMUEL COOKE		2012-11-29
DAVID FIELDING FCII		
DAVID GAYTON		
Eric Michael Mellor		2017-10-12
Mark Fisher		2020-01-15
Paul Jack		2015-11-18
Paul Martin Brunning		2015-09-16
Stephen Michael Burton		2022-07-21

Linked charities

- THE OPEN AIR MISSION BOSTON TRACTS FUND (215409-1)

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THE OPEN-AIR MISSION

England & Wales - Charity number 215409

Accounts

Charity registration number 215409 (England and Wales)

Company registration number 00334296

THE OPEN-AIR MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Doc ID: 26992824ca9886753cc7dd2e6204452a5398cbf7

THE OPEN-AIR MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members	Mr P Brunning Mr S Burton Mr D Cooke Mr D Fielding Mr M Fisher Mr D Gayton Dr O Jack Mr E Mellor
Charity number	215409
Company number	00334296
Registered office	5 Briar Close Banbury Oxfordshire England OX16 9DS
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Drayton Chichester West Sussex PO20 2EW

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THE OPEN-AIR MISSION

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THE OPEN-AIR MISSION

COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The committee members 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 charity's governing document, the Companies Act 2006 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 Mission is an interdenominational evangelical Christian organisation whole primary objectives are twofold:

- Seeking to communicate the Christian gospel message with those who are outside the sphere of the church;
- Seeking to encourage the churches to be involved in open-air evangelism.

The principal activity of the Mission workers is to go into outdoor public places, such as the following: pedestrianized shopping areas, markets, agricultural shows, carnivals, fairgrounds and race-courses in order to share the Christian message with those who might not have the opportunity to hear it by any other means. This is done through preaching, literature distribution, personal conversation, and, in the summer time, at two venues where Beach Missions are held. Many thousands of school children are also given the same opportunity, through the Mission's three Bible Exhibitions and Pilgrim's Progress Exhibition.

Public benefit

The Mission Committee (Trustees) have continued to pay due regard to the Public Benefit guidance issued by the Charity Commission when considering the activities of the charity. The primary objective of the Mission is to communicate the Christian message to those who know little or nothing about it. During 2024, countless people heard something of the message through open-air preaching undertaken by our evangelists and associate workers. As a result of the preaching, numerous personal conversations take place with individuals and helpful literature has been offered from a free literature table. Often, we can recommend such enquirers to local churches where they can receive further spiritual and pastoral support.

Activities

Often our workers are the only people who provide a listening ear to hurting people met on the streets. Some workers have been able to meet practical needs such as directing those with alcohol or drug problems to organisations that can help them, homeless people to local shelters and others with specific issues to appropriate charities with expertise in that field.

Following impediments from the Coronavirus situation, our school’s resources have been used more by churches around the UK. These Bible Exhibitions have been well received by pupils and staff of schools attending these sessions.

Achievements and performance

During 2024 we were able to appoint two new evangelists: a full-time worker operating in Southern England and a part-time worker to further strengthen the work of the Mission in London. The Open-Air Mission began in Whitechapel, and for the first century of its existence had a strong presence in London. However, in recent years OAM has had a very limited presence in London, so the addition of a new worker here is a cause for thanksgiving. The Trainee Evangelist Scheme (volunteer role) was filled until the end of August, where a young man from Derbyshire gained practical experience in evangelism, benefitting from working alongside several different staff evangelists and joining several team events.

All planned team events and beach missions went ahead as normal, maximising gospel opportunities in these locations whilst also developing links with local supporters and supporting churches.

We have been encouraged by over 2,000 open-air meetings that took place during the year in around 170 different locations. Around 250 ‘Enquirers’ Packs’ were sent out to those requesting further information. As a direct result of our workers being out on the streets sharing the good news of the Christian message, many interested people have attended local churches and, encouragingly, some have come to put their trust in the Lord Jesus Christ.

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Financial review

Income from donations and gifts has increased to £433,582 from £356,064 in the prior year. Meanwhile legacy income had decreased to £127,777 from £130,141 in the previous year. Total income from all sources increased to £628,727 compared with £550,898 in 2023.

Overall, there was a deficit of in the year of £203,613 compared with £221,256 in 2023.

The Mission's investments have been affected by fluctuations of the stock market and, as a result, the investments have increased by £48,058 in the year, taking the net incoming resources figure to a deficit of £155,555 (2023: Deficit of £198,033).

We are very thankful to all of our supporters for their prayerful and practical support of the work of the Mission through another year. We look to the Lord for the continued resources that we need as we seek to reach out with the Gospel to those around us.

Reserves policy

The reserves policy is of prime importance in enabling the Mission to fulfil its main objectives. The Committee deem it to be prudent to maintain the Charity reserves at a level representing 18 months of expenditure to achieve its objectives for the under mentioned reasons:

- To enable the Mission to employ additional evangelists as the opportunities arise;
- To protect against falls in legacy and donation income, which are by nature unpredictable;
- To provide sufficient funds to enable the Mission to give employed staff 18 months' notice should redundancies become necessary;
- To hold the necessary funds to finance any redundancy payments, should these become necessary.

Investment policy

In accordance with the Memorandum and Articles of Association, the Committee has the power to invest surplus resources as they see fit.

The present portfolio is yielding a reasonable return, particularly in prevailing market conditions and a very low Bank of England base rate. To be able to maintain returns in excess of cost of living indices remains a problem.

The committee will continue its policy of safe, prudent and conservative investment. Our ethical criteria require exclusion from the portfolio of companies majoring in gambling, alcohol or tobacco.

Plans for future periods

Several projects are in progress to help further the work of the Mission and strengthen our supporter base.

Structure, governance and management

The charity is a company limited by guarantee, having no share capital. It is also a registered charity. It is governed by its Memorandum and Articles of Association. The flysheet to the accounts lists the registration details of the charity and other pertinent information.

The committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Brunning
Mr S Burton
Mr D Cooke
Mr D Fielding
Mr M Fisher
Mr D Gayton
Dr O Jack
Mr E Mellor

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COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

None of the committee members has any beneficial interest in the company. All of the committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

Training of the Trustees is regularly reviewed, but is not something that can be done in isolation from the Mission. All Committee decisions are taken by majority voting and therefore new members / trustees are trained by the experience of corporate discussion and decision-making.

The committee members' report was approved by the Board of Committee Members.

D. Fielding

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Mr D Fielding

Trustee

Date: 28 / 05 / 2025

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THE OPEN-AIR MISSION

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF THE OPEN-AIR MISSION

I report to the committee members on my examination of the financial statements of The Open-Air Mission (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the committee members of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity'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 charity'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 fellow of the Chartered Association of Certified Accountants and an Associate 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 charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Drayton
Chichester
West Sussex
PO20 2EW

Dated: 28 / 05 / 2025

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THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	561,359	-	561,359	486,205	-	486,205
Charitable activities	**4**	20,692	-	20,692	20,598	-	20,598
Investments	**5**	45,800	-	45,800	44,094	-	44,094
Other income	**6**	877	-	877	-	-	-
Total income		628,728	-	628,728	550,897	-	550,897
Expenditure on:							
Raising funds	**7**	77,597	-	77,597	66,605	-	66,605
Charitable activities	**8**	751,006	3,738	754,744	697,834	6,012	703,846
Other expenditure	**13**	-	-	-	1,702	-	1,702
Total expenditure		828,603	3,738	832,341	766,141	6,012	772,153
Net gains/(losses) on investments	**14**	-	48,058	48,058	-	23,223	23,223
Net income/(expenditure)		(199,875)	44,320	(155,555)	(215,244)	17,211	(198,033)
Transfers between funds		278,835	(278,835)	-	(216,409)	216,409	-
Net movement in funds	**10**	78,960	(234,515)	(155,555)	(431,653)	233,620	(198,033)
Reconciliation of funds:							
Fund balances at 1 January 2024		248,805	1,696,750	1,945,555	680,458	1,463,130	2,143,588
Fund balances at 31 December 2024		327,765	1,462,235	1,790,000	248,805	1,696,750	1,945,555

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

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THE OPEN-AIR MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**16**		10,506		16,617
Investments	**17**		1,451,729		1,680,133
			1,462,235		1,696,750
Current assets					
Stocks	**18**	10,723		21,125	
Debtors	**19**	56,684		80,915	
Cash at bank and in hand		268,131		154,128	
		335,538		256,168	
Creditors: amounts falling due within one year	**20**	(7,773)		(7,363)	
Net current assets			327,765		248,805
Total assets less current liabilities			1,790,000		1,945,555
Net assets			1,790,000		1,945,555
The funds of the charity					
Unrestricted funds - general			327,765		248,805
Unrestricted funds - designated	**23**		1,462,235		1,696,750
			1,790,000		1,945,555

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

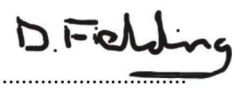
The financial statements were approved by the committee members on 22 / 05 / 2025



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Mr D Cooke

Trustee



.....

Mr D Fielding

Trustee

Company registration number 00334296 (England and Wales)

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THE OPEN-AIR MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	**27**		(211,509)		(9,874)
Investing activities					
Purchase of tangible fixed assets		-		(14,500)	
Proceeds from disposal of tangible fixed assets		3,250		701	
Proceeds from Investment		176,462		(203,528)	
Proceeds from disposal of other investments		100,000		(782)	
Investment income received		45,800		44,094	
Net cash generated from/(used in) investing activities			325,512		(174,015)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			114,003		(183,889)
Cash and cash equivalents at beginning of year			154,128		338,017
Cash and cash equivalents at end of year			268,131		154,128

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1 Accounting policies

Charity information

The Open-Air Mission is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Briar Close, Banbury, Oxfordshire, OX16 9DS, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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 the revaluation of freehold properties and to include investment properties and 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 committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the committee members 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 committee members in furtherance of their charitable objectives.

Funds have been designated to the value of the tangible fixed assets and investments held. This is to reflect that the monies invested in these assets are not freely available to spend without realising the assets which would restrict the generation of future income for the charity.

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 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 reasonably certain.

Income from trading activities relate to the sale of literature, and is recognised when goods are sold.

Amounts received in relation to the supporters' conference are recognised in the accounting period in which the conference takes place. Amounts received in advance are carried as deferred income.

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1 Accounting policies **(Continued)**

Investment income is included on the accruals basis.

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The committee has charged all evangelists' costs, distributed literature and supporting services to charitable activities, including the pensions of past employees. Deputation speaker's costs under cost of generating gifts and donations represents 5% of evangelists' salaries to take account of the deputation work they undertake in Churches and school assemblies. The Field Operation Manager's salary has been allocated as 75% direct charitable activities and 25% administration to recognise the time spent carrying out evangelistic work and preaching.

Administrative salaries and costs associated with the Mission headquarters have been shown as support costs under charitable activities. The costs of complying with the Mission's statutory obligations have been treated as governance.

The Mission is not registered for VAT and is therefore unable to reclaim VAT on expenditure; all amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	25% 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.

Small items costing less than £1,000 are not capitalised but treated as expenses in the year of purchase through the statement of Financial Activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Cash held on deposit that does not meet the SORP definition of current asset investments are recorded within fixed asset investments at their carrying value. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Inventories of tracts, booklets and CD's are valued at the lower of cost and net realisable value, based on an average estimated cost. Many of the items of inventory are given away freely leading to a net realisable value of £Nil, whilst other are sold. A stock provision is calculated for freely distributed items, based on the proportion given away during the financial year.

Net realisable value is the estimated selling price, less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 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.

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.

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1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.12 Taxation

As a registered charity, the Mission has no liability to United Kingdom corporation tax.

1.13 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.

1.14 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the Mission during the year in accordance with FRS17. Staff are being provided through a discretionary defined contribution pension scheme with the assets held separately from those of the Mission in a fund administered by Friends Life.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the committee members 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 £	Unrestricted funds 2023 £
Donations and gifts	433,582	356,064
Legacies	127,777	130,141
	561,359	486,205

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4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Activities in furtherance of the charity's objects		
Sale of leaflet, booklets, CDs and event income	20,692	20,598

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	36,841	35,479
Interest received from listed investments	8,959	8,615
	45,800	44,094

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	877	-

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7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	438	-
Other fundraising costs	13,035	17,210
Staff costs	27,447	24,846
	40,920	42,056
Trading costs		
Other trading activities	36,677	24,549
Total costs	77,597	66,605

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	560,562	507,905
Depreciation and impairment	3,738	6,012
Direct costs	22,855	24,068
Insurance	11,234	12,987
Motor expenses	49,826	46,257
Sundry	4,458	6,784
Beach mission	7,224	3,386
Bible Exhibition expenses	1,392	3,782
	661,289	611,181
Share of support and governance costs (see note 9)		
Support	85,253	86,156
Governance	8,202	6,509
	754,744	703,846
Analysis by fund		
Unrestricted funds - general	751,006	697,834
Unrestricted funds - designated	3,738	6,012
	754,744	703,846

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9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	59,064	63,738
Rent and rates	7,698	1,762
Light and heat	-	(249)
Telephone	1,187	894
Printing, Postage, stationary and computer costs	17,304	20,011
Governance costs	8,202	6,509
	93,455	92,665
Analysed between:		
Charitable activities	93,455	92,665

Governance costs comprise:	2024 £	2023 £
Audit fees	2,100	2,000
Accountancy	3,210	2,678
Legal and professional	1,630	1,088
Share of support costs	1,262	743
	8,202	6,509

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,100	2,000
Depreciation of owned tangible fixed assets	3,738	6,012
(Profit)/loss on disposal of tangible fixed assets	(877)	1,702

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11 Committee Members

None of the Committee members (or any persons connected with them) received any remuneration during the year. During the year, two trustees were reimbursed a total of £1,262 (2023: two trustees reimbursed a total of £743) for travel expenses and other direct costs.

Total donations received from the trustees and their related parties during the year was £5,823 (2023: £3,546). Total sales received from the trustees and their related parties during the year was £39 (2023: £Nil).

A relative of one trustee was employed by the charity during the year and received a gross salary of £4,798 (2023: £6,606).

During the year, £881 (2023: £912) was spent on Trustee and Professional Indemnity Insurance. The purpose of this insurance is to cover both the Committee members and the Mission.

There were no other disclosable related party transactions during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Evangelists	16	15
Office and support staff	4	4
Total	20	19

Employment costs	2024 £	2023 £
Wages and salaries	561,197	517,603
Social security costs	46,819	43,057
Other pension costs	39,057	35,829
	647,073	596,489

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 remuneration	84,554	83,399

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13 Other expenditure

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Net loss on disposal of tangible fixed assets	-	1,702

14 Gains and losses on investments

	Unrestricted funds designated 2024	Unrestricted funds designated 2023
Gains/(losses) arising on:	£	£
Revaluation of investments	48,058	23,223

15 Taxation

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

16 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	13,003	2,416	45,650	61,069
Disposals	-	-	(10,000)	(10,000)
At 31 December 2024	13,003	2,416	35,650	51,069
Depreciation and impairment				
At 1 January 2024	13,003	1,190	30,259	44,452
Depreciation charged in the year	-	483	3,255	3,738
Eliminated in respect of disposals	-	-	(7,627)	(7,627)
At 31 December 2024	13,003	1,673	25,887	40,563
Carrying amount				
At 31 December 2024	-	743	9,763	10,506
At 31 December 2023	-	1,227	15,390	16,617

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17 Fixed asset investments

	Listed investments	Other investments	Total
	£	£	£
Cost or valuation			
At 1 January 2024	1,306,605	373,528	1,680,133
Valuation changes	48,058	-	48,058
Disposals	(100,000)	(176,462)	(276,462)
At 31 December 2024	1,254,663	197,066	1,451,729
Carrying amount			
At 31 December 2024	1,254,663	197,066	1,451,729
At 31 December 2023	1,306,605	373,528	1,680,133

Other investments comprise:	Notes	2024 £	2023 £
Non-current cash investments		197,066	373,528

Listed investments included above:	2024 £	2023 £
Listed investments carrying amount	1,258,364	1,306,605

Fixed asset investments revalued

Investments have been revalued to their open market value at the year end. Listed investments are valued with reference to the London Stock Exchange. All remaining investments are long-term cash investments and are therefore included at their redeemable value.

18 Stocks

	2024 £	2023 £
Finished goods and goods for resale	10,723	21,125

As outlined in the accounting policies, a provision is made each year to impair the closing inventory valuation, thus recognising the proportion of stock that is given away (free of charge) as part of the Mission's charitable activities. An impairment of £10,723 (2023: £7,042) has been reflected in the Statement of Financial Activities.

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19 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	93	58
Other debtors	46,741	69,284
Prepayments and accrued income	9,850	11,573
	56,684	80,915

Included within Other debtors above are £40,700 (2023: £59,200) of legacies debtors which the Mission has been notified of, and which can be quantified with reasonable accuracy. There remain other legacies of which the Mission has been notified, which are as yet not able to be quantified, and hence these have not been included in the accounts.

20 Creditors: amounts falling due within one year

	2024	2023
	£	**£**
Trade creditors	2,463	2,293
Accruals and deferred income	5,310	5,070
	7,773	7,363

21 Retirement benefit schemes

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	39,057	35,829

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.

22 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.

The Bible Fund represents monies given for the purchase of new Bibles.

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23 Unrestricted funds - designated

The income funds of the Mission include the following designated funds which have been set aside out of unrestricted funds by the Committee Members for the generation of future income.

	At 1 January 2024	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£
Tangible fixed assets	4,519	(3,738)	9,725	-	10,506
Investments	1,692,231	-	(288,560)	48,058	1,451,729
	1,696,750	(3,738)	(278,835)	48,058	1,462,235

Previous year:	At 1 January 2023	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£
Tangible fixed assets	10,531	(6,012)	-	-	4,519
Investments	1,452,599	-	216,409	23,223	1,692,231
	1,463,130	(6,012)	216,409	23,223	1,696,750

Funds equal to the net book value of tangible fixed assets and market value of investments (including the revaluation reserve) are designated to reflect the restrictions that the assets impose upon the availability of reserves; the money tied up in property and investments is not free to be spent as these assets are essential to the ongoing operations of the Mission. Premises are required to operate from and the investments generate much needed income to supplement supporters' donations. Movements on these funds represent additions and disposals to these categories of assets, as well as depreciation and value adjustments as appropriate.

24 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	248,805	628,728	(828,603)	278,835	327,765

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	680,458	550,897	(766,141)	(216,409)	248,805

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25 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	-	10,506	10,506
Investments	-	1,451,729	1,451,729
Current assets/(liabilities)	327,765	-	327,765
	327,765	1,462,235	1,790,000

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	-	16,617	16,617
Investments	-	1,680,133	1,680,133
Current assets/(liabilities)	248,805	-	248,805
	248,805	1,696,750	1,945,555

26 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than the transactions disclosed under note 11 Committee Members.

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27	Cash absorbed by operations	2024	2023
		£	£
	Deficit for the year	(155,555)	(198,036)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(45,800)	(44,094)
	(Gain)/loss on disposal of tangible fixed assets	(877)	1,702
	Fair value gains and losses on investments	(48,058)	(23,223)
	Depreciation and impairment of tangible fixed assets	3,738	6,012
	Movements in working capital:		
	Decrease/(increase) in stocks	10,402	(8,468)
	Decrease in debtors	24,231	256,805
	Increase/(decrease) in creditors	410	(572)
	Cash absorbed by operations	(211,509)	(9,874)

28 Analysis of changes in net funds

The charity had no material debt during the year.

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THE OPEN-AIR MISSION

England & Wales - Charity number 215409

Accounts

Charity registration number 215409

Company registration number 00334296 (England and Wales)

THE OPEN-AIR MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Doc ID: 9e97d2284e35b5622d560b35088bc8da4dea9701

THE OPEN-AIR MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members	Mr P M Brunning Mr S M Burton Mr D Cooke Mr D Fielding Mr M Fisher Mr D Gayton Dr O P Jack Mr E M Mellor
Charity number	215409
Company number	00334296
Registered office	5 Briar Close Banbury Oxfordshire England OX16 9DS
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Chichester West Sussex England PO20 2EW

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THE OPEN-AIR MISSION

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THE OPEN-AIR MISSION

COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The committee members 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 charity's governing document, the Companies Act 2006 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 Mission is an interdenominational evangelical Christian organisation whole primary objectives are twofold:

- Seeking to communicate the Christian gospel message with those who are outside of the sphere of the church;
- Seeking to encourage the churches to be involved in open-air evangelism.

The principal activity of the Mission workers is to go into outdoor public places, such as the following; pedestrianized shopping areas, markets, agricultural shows, carnivals, fairgrounds and race-courses in order to share the Christian message with those who might not have the opportunity to hear it by any other means. This is done through preaching, literature, distribution, personal conversation, and, in the summer time, at two venues where Beach Missions are held. Many thousands of school children are also given the same opportunity, through the Mission's three Bible Exhibitions and Pilgrim's Progress Exhibition.

Public benefit

The Mission is governed by a committee. Members are Trustees of the charity (and Directors of the company) overseeing the Mission’s work and administering the funds under their control. The Committee members are committed Christians from different backgrounds with differing expertise in a variety of fields.

The Committee continue to discharge their personal liabilities and responsibility for the running of the Mission, with appropriate checks and balances in place to ensure this is done.

The Mission Committee (Trustees) have continued to pay due regard to the Public Benefit guidance issued by the Charity Commission when considering the activities of the charity. The primary objective of the Mission is to communicate the Christian message to those who know little or nothing about it. During 2023, countless people heard something of the message through open-air preaching undertaken by our evangelists and associate workers. As a result of the preaching, numerous personal conversations take place with individuals and helpful literature has been offered from a free literature table. Often, we can recommend such enquirers to local churches where they can receive further spiritual and pastoral support.

Activities

Often our workers are the only people who provide a listening ear to hurting people met on the streets. Some workers have been able to meet practical needs such as directing those with alcohol or drug problems to organisations that can help them, homeless people to local shelters and others with specific issues to appropriate charities with expertise in that field.

Following impediments from the Coronavirus situation, our school’s resources have been used more by churches around the UK. These Bible Exhibitions have been well received by pupils and staff of schools attending these sessions.

Achievements and performance

During 2023 we were able to appoint two new evangelists; a full-time worker operating in Southern England and a part-time worker to further strengthen the work of the Mission in London. The Open-Air Mission began in Whitechapel, and for the first century of its existence had a strong presence in London. However, in recent years OAM has had a very limited presence in London, so the addition of a new worker here is a cause for thanksgiving. The Trainee Evangelist Scheme (volunteer role) was filled until the end of August, where a young man from Derbyshire gained practical experience in evangelism, benefitting from working alongside several different staff evangelists and joining several team events.

All planned team events and beach missions went ahead as normal, maximising gospel opportunities in these locations whilst also developing links with local supporters and supporting churches.

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We have been encouraged by over 2,000 open-air meetings that took place during the year in around 170 different locations. Around 250 'Enquirers' Packs' were sent out to those requesting further information. As a direct result of our workers being out on the streets sharing the good news of the Christian message, many interested people have attended local churches and, encouragingly some have come to put their trust in the Lord Jesus Christ.

Financial review

Income from donations and gifts have increased from £333,547 in the previous year to £356,064 in the year under review. Meanwhile legacy income had decreased from £369,522 in the previous year to £130,141 in the year under review. Total income from all sources was £550,898 compared with £756,511 in 2022.

Overall, there was a deficit of in the year of £221,256.

The Mission's investments have been affected by fluctuations of the stock market and, as a result, the investments have increased by £23,223 in the year, taking the net incoming resources figure to a deficit of £198,033.

We are very thankful to all of our supporters for their prayerful and practical support of the work of the Mission through another year. We look to the Lord for the continued resources that we need as we seek to reach out with the Gospel to those around us.

Reserves policy

The reserves policy is of prime importance in enabling the Mission to fulfil its main objectives. The Committee deem it to be prudent to maintain the Charity reserves at a level representing 18 months of expenditure to achieve its objectives for the under mentioned reasons:

- To enable the Mission to employ additional evangelists as the opportunities arise;
- To protect against falls in legacy and donation income, which are by nature unpredictable;
- To provide sufficient funds to enable the Mission to give employed staff 18 months' notice should redundancies become necessary;
- To hold the necessary funds to finance any redundancy payments, should these become necessary.

Investment policy

In accordance with the Memorandum and Articles of Association, the Committee has the power to invest surplus resources as they see fit.

The present portfolio is yielding a reasonable return, particularly in prevailing market conditions and a very low Bank of England base rate. To be able to maintain returns in excess of cost of living indices remains a problem.

The committee will continue its policy of safe, prudent and conservative investment. Our ethical criteria require exclusion from the portfolio of companies majoring in gambling, alcohol or tobacco.

Plans for future periods

The generous giving of Mission supporters means that the Committee can continue to seek the expansion of the workforce. To this end, we are developing links with supporters and supporting churches across the UK. Several projects are in progress to help further the work of the Mission and strengthen our supporter base.

Structure, governance and management

The charity is a company limited by guarantee, having no share capital. It is also a registered charity. It is governed by its Memorandum and Articles of Association. The flysheet to the accounts lists the registration details of the charity and other pertinent information.

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COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P M Brunning
Mr S M Burton
Mr D Cooke
Mr D Fielding
Mr M Fisher
Mr D Gayton
Dr O P Jack
Mr E M Mellor

Recruitment and appointment of trustees

None of the committee members has any beneficial interest in the company. All of the committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

Training of the Trustees is regularly reviewed, but is not something that can be done in isolation from the Mission. All Committee decisions are taken by majority voting and therefore new members / trustees are trained by the experience of corporate discussion and decision-making.

The committee members' report was approved by the Board of Committee Members.

D. Fielding

.....

Mr D Fielding

Trustee

Date: 11 / 06 / 2024

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THE OPEN-AIR MISSION

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF THE OPEN-AIR MISSION

I report to the committee members on my examination of the financial statements of The Open-Air Mission (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the committee members of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 FCCA ACA, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 11 / 06 / 2024

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THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:								
Donations and legacies	**3**	486,205	-	486,205	703,069	-	-	703,069
Charitable activities	**4**	787	-	787	123	-	-	123
Other trading activities	**5**	19,812	-	19,812	17,851	-	-	17,851
Investments	**6**	44,094	-	44,094	35,468	-	-	35,468
Total income		550,898	-	550,898	756,511	-	-	756,511
Expenditure on:								
Raising funds	**7**	66,605	-	66,605	60,211	-	500	60,711
Charitable activities	**8**	697,835	6,012	703,847	586,379	3,424	-	589,803
Other expenditure	**13**	1,702	-	1,702	-	-	-	-
Total expenditure		766,142	6,012	772,154	646,590	3,424	500	650,514
Net gains/(losses) on investments	**14**	-	23,223	23,223	-	(143,785)	-	(143,785)
Net income/(expenditure)		(215,244)	17,211	(198,033)	109,921	(147,209)	(500)	(37,788)
Transfers between funds		(216,409)	216,409	-	(247,103)	247,103	-	-

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THE OPEN-AIR MISSION

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

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Net movement in funds	**10**	(431,653)	233,620	(198,033)	(137,182)	99,894	(500)	(37,788)
Reconciliation of funds:								
Fund balances at 1 January 2023		680,458	1,463,130	2,143,588	817,640	1,363,236	500	2,181,376
Fund balances at 31 December 2023		248,805	1,696,750	1,945,555	680,458	1,463,130	-	2,143,588

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

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THE OPEN-AIR MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**16**		16,617		10,530
Investments	**17**		1,680,133		1,452,599
			1,696,750		1,463,129
Current assets					
Stocks	**18**	21,125		12,657	
Debtors	**19**	80,915		337,720	
Cash at bank and in hand		154,128		338,017	
		256,168		688,394	
Creditors: amounts falling due within one year	**20**	(7,363)		(7,935)	
Net current assets			248,805		680,459
Total assets less current liabilities			1,945,555		2,143,588
Net assets			1,945,555		2,143,588
The funds of the charity					
Unrestricted funds - general			248,805		680,458
Unrestricted funds - designated	**23**		1,696,750		1,463,130
			1,945,555		2,143,588

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the committee members on 11 / 06 / 2024

.....	.....
Mr D Cooke	Mr D Fielding
Trustee	**Trustee**

Company registration number 00334296 (England and Wales)

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THE OPEN-AIR MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(9,874)		(48,938)
Investing activities					
Purchase of tangible fixed assets		(14,500)		(1,299)	
Proceeds from disposal of tangible fixed assets		701		-	
Purchase of investments		(203,528)		(318,854)	
Proceeds from disposal of investments		(782)		73,051	
Investment income received		44,094		35,468	
Net cash used in investing activities			(174,015)		(211,634)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(183,889)		(260,572)
Cash and cash equivalents at beginning of year			338,017		598,589
Cash and cash equivalents at end of year			154,128		338,017

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Open-Air Mission is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Briar Close, Banbury, Oxfordshire, OX16 9DS, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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 the revaluation of freehold properties and to include investment properties and 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 committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the committee members 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 committee members in furtherance of their charitable objectives.

Funds have been designated to the value of the tangible fixed assets and investments held. This is to reflect that the monies invested in these assets are not freely available to spend without realising the assets which would restrict the generation of future income for the charity.

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 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 reasonably certain.

Income from trading activities relate to the sale of literature, and is recognised when goods are sold.

Amounts received in relation to the supporters' conference are recognised in the accounting period in which the conference takes place. Amounts received in advance are carried as deferred income.

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1 Accounting policies **(Continued)**

Investment income is included on the accruals basis.

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The committee has charged all evangelists' costs, distributed literature and supporting services to charitable activities, including the pensions of past employees. Deputation speaker's costs under cost of generating gifts and donations represents 5% of evangelists' salaries to take account of the deputation work they undertake in Churches and school assemblies. The Field Operation Manager's salary has been allocated as 75% direct charitable activities and 25% administration to recognise the time spent carrying out evangelistic work and preaching.

Administrative salaries and costs associated with the Mission headquarters have been shown as support costs under charitable activities. The costs of complying with the Mission's statutory obligations have been treated as governance.

The Mission is not registered for VAT and is therefore unable to reclaim VAT on expenditure; all amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	25% 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.

Small items costing less than £1,000 are not capitalised but treated as expenses in the year of purchase through the statement of Financial Activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Cash held on deposit that does not meet the SORP definition of current asset investments are recorded within fixed asset investments at their carrying value. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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1 Accounting policies **(Continued)**

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Inventories of tracts, booklets and CD's are valued at the lower of cost and net realisable value, based on an average estimated cost. Many of the items of inventory are given away freely leading to a net realisable value of £Nil, whilst other are sold. A stock provision is calculated for freely distributed items, based on the proportion given away during the financial year.

Net realisable value is the estimated selling price, less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 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.

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.

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1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.12 Taxation

As a registered charity, the Mission has no liability to United Kingdom corporation tax.

1.13 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.

1.14 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the Mission during the year in accordance with FRS17. Staff are being provided through a discretionary defined contribution pension scheme with the assets held separately from those of the Mission in a fund administered by Friends Life.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the committee members 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 £	Unrestricted funds 2022 £
Donations and gifts	356,064	333,547
Legacies receivable	130,141	369,522
	486,205	703,069

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4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Activities in furtherance of the charity's objects		
Other income	787	123

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sales of tracts and CDs	19,812	17,851

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	35,479	35,468
Interest received	8,615	-
	44,094	35,468

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7 Expenditure on raising funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fundraising and publicity						
Advertising	-	-	-	340	-	340
Other fundraising costs	17,210	-	17,210	10,441	-	10,441
Staff costs	24,846	-	24,846	18,279	-	18,279
	42,056	-	42,056	29,060	-	29,060
Trading costs						
Other trading activities	24,549	-	24,549	30,602	500	31,102
Investment management	-	-	-	549	-	549
Total costs	66,605	-	66,605	60,211	500	60,711

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8 Expenditure on charitable activities

	Charitable activities 2023	Charitable activities 2022
	£	£
Direct costs		
Staff costs	507,905	443,441
Depreciation and impairment	6,012	3,424
Direct costs	24,069	11,620
Insurance	12,987	11,880
Motor expenses	46,257	44,112
Sundry expenses	6,784	2,590
Beach mission and team events	3,386	2,936
Bible exhibition expenses	3,782	-
	611,182	520,003
Share of support and governance costs (see note 9)		
Support	86,156	61,815
Governance	6,509	7,985
	703,847	589,803
Analysis by fund		
Unrestricted funds - general	697,835	586,379
Unrestricted funds - designated	6,012	3,424
	703,847	589,803

9 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	63,738	45,795
Rent and rates	1,762	1,262
Light and heat	(249)	-
Repairs and renewals	-	900
Telephone	894	585
Printing, Postage, stationary and computer costs	20,011	12,611
Sundry expense	-	662
Governance costs	6,509	7,985
	92,665	69,800
Analysed between:		
Charitable activities	92,665	69,800

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9 Support costs allocated to activities (Continued)

Governance costs comprise:	2023 £	2022 £
Accountancy	4,678	5,006
Legal and professional	1,088	1,610
Share of support costs	743	1,369
	6,509	7,985

10 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	6,012	3,424
Loss on disposal of tangible fixed assets	1,702	-

11 Committee Members

None of the Committee members (or any persons connected with them) received any remuneration during the year. During the year 2 trustees were reimbursed a total of £743 for travel expenses and other direct costs (2022: 2 trustee reimbursed £1,227).

Total donations received from the trustees and their related parties during the year was £3,546 (2022: £10,263).

A relative of one trustee was employed by the charity during the year and received a gross salary of £6,606 (2022: £5,748).

There were no other disclosable related party transactions during the year.

During the year £912 (2022: £889) was spent on Trustee & Professional Indemnity Insurance. The purpose of this insurance is to cover both the Committee members and the Mission.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Evangelists	15	13
Office and support staff	2	2
Total	17	15

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12 Employees **(Continued)**

Employment costs	**2023**	**2022**
	£	**£**
Wages and salaries	517,603	439,563
Social security costs	43,057	37,182
Other pension costs	35,829	30,770
	596,489	507,515

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:

	2023	**2022**
	£	**£**
Aggregate compensation	83,399	97,833

13 Other expenditure

	Unrestricted funds 2023	**Unrestricted funds 2022**
	£	**£**
Net loss on disposal of tangible fixed assets	1,702	-

14 Gains and losses on investments

Gains/(losses) arising on:	**Unrestricted funds designated 2023**	**Unrestricted funds designated 2022**
	£	**£**
Revaluation of investments	23,223	(142,324)
Sale of investments	-	(1,461)
	23,223	(143,785)

15 Taxation

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

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16 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	13,003	2,416	44,650	60,069
Additions	-	-	14,500	14,500
Disposals	-	-	(13,500)	(13,500)
At 31 December 2023	13,003	2,416	45,650	61,069
Depreciation and impairment				
At 1 January 2023	13,003	706	35,828	49,537
Depreciation charged in the year	-	483	5,529	6,012
Eliminated in respect of disposals	-	-	(11,097)	(11,097)
At 31 December 2023	13,003	1,189	30,260	44,452
Carrying amount				
At 31 December 2023	-	1,227	15,390	16,617
At 31 December 2022	-	1,710	8,820	10,530

17 Fixed asset investments

	Listed investments	Other investments	Total
	£	£	£
Cost or valuation			
At 1 January 2023	1,282,599	170,000	1,452,599
Additions	-	203,528	203,528
Valuation changes	10,269	-	10,269
At 31 December 2023	1,292,868	373,528	1,666,396
Carrying amount			
At 31 December 2023	1,292,868	373,528	1,666,396
At 31 December 2022	1,282,599	170,000	1,452,599

Other investments comprise:	Notes	2023 £	2022 £
Non-current cash investments		373,528	170,000

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17 Fixed asset investments **(Continued)**

	2023	2022
	£	£
Listed investments carrying amount	1,293,650	1,282,599

Fixed asset investments revalued

Investments have been revalued to their open market value at the year end. Listed investments are valued with reference to the London Stock Exchange. All remaining investments are long-term cash investments and are therefore included at their redeemable value.

18 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	21,125	12,657

As outlined in the accounting policies, a provision is made each year to impair the closing inventory valuation, thus recognising the proportion of stock that is given away (free of charge) as part of the Mission's charitable activities. An impairment of £7,042 (2022: £13,712) has been reflected in the Statement of Financial Activities.

19 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	58	467
Other debtors	69,284	328,271
Prepayments and accrued income	11,573	8,982
	80,915	337,720

Included within Other receivables above are £59,200 (2022: £325,458) of legacies receivable which the Mission has been notified of, and which can be quantified with reasonable accuracy. There remain other legacies of which the Mission has been notified, which are as yet not able to be quantified, and hence these have not been included in the accounts.

20 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,293	2,566
Accruals and deferred income	5,070	5,369
	7,363	7,935

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21 Retirement benefit schemes

	2023	2022
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	35,829	30,770

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.

22 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.

Previous year:	**At 1 January 2022**	**Resources expended**	**At 31 December 2022**
	£	**£**	**£**
Bible fund	500	(500)	-

The Bible Fund represents monies given for the purchase of new Bibles.

23 Unrestricted funds - designated

The income funds of the Mission include the following designated funds which have been set aside out of unrestricted funds by the Committee Members for the generation of future income.

	At 1 January 2023	**Resources expended**	**Transfers**	**Gains and losses**	**At 31 December 2023**
	£	**£**	**£**	**£**	**£**
Tangible fixed assets	10,531	(6,012)	-	-	4,519
Investments	1,452,599	-	216,409	23,223	1,692,231
	1,463,130	(6,012)	216,409	23,223	1,696,750

Previous year:	**At 1 January 2022**	**Resources expended**	**Transfers**	**Gains and losses**	**At 31 December 2022**
	£	**£**	**£**	**£**	**£**
Tangible fixed assets	12,655	(3,424)	1,300	-	10,531
Investments	1,350,581	-	245,803	(143,785)	1,452,599
	1,363,236	(3,424)	247,103	(143,785)	1,463,130

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23 Unrestricted funds - designated **(Continued)**

Funds equal to the net book value of tangible fixed assets and market value of investments (including the revaluation reserve) are designated to reflect the restrictions that the assets impose upon the availability of reserves; the money tied up in property and investments is not free to be spent as these assets are essential to the ongoing operations of the Mission. Premises are required to operate from and the investments generate much needed income to supplement supporters' donations. Movements on these funds represent additions and disposals to these categories of assets, as well as depreciation and value adjustments as appropriate.

24 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
	£	£	£	£	£
General funds	680,458	550,898	(766,142)	(216,409)	248,805

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	817,640	756,511	(646,590)	(247,103)	680,458

25 Analysis of net assets between funds

	Unrestricted funds general 2023	Unrestricted funds designated 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	-	16,617	16,617
Investments	-	1,680,133	1,680,133
Current assets/(liabilities)	248,805	-	248,805
	248,805	1,696,750	1,945,555

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25 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2022	Unrestricted funds designated 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	-	10,530	10,530
Investments	-	1,452,599	1,452,599
Current assets/(liabilities)	680,458	1	680,459
	680,458	1,463,130	2,143,588

26 Cash generated from operations

	2023	2022
	£	£
Deficit for the year	(198,036)	(37,788)
Adjustments for:		
Investment income recognised in statement of financial activities	(44,094)	(35,468)
Loss on disposal of tangible fixed assets	1,702	-
(Gain)/loss on disposal of investments	-	1,461
Fair value gains and losses on investments	(23,223)	142,324
Depreciation and impairment of tangible fixed assets	6,012	3,424
Movements in working capital:		
(Increase) in stocks	(8,468)	(1,938)
Decrease/(increase) in debtors	256,805	(124,706)
(Decrease)/increase in creditors	(572)	3,753
Cash absorbed by operations	(9,874)	(48,938)

27 Analysis of changes in net funds

The charity had no material debt during the year.

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THE OPEN-AIR MISSION

England & Wales - Charity number 215409

Accounts

Charity registration number 215409

Company registration number 00334296 (England and Wales)

THE OPEN-AIR MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Plummer Parsons

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

THE OPEN-AIR MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members	Mr P Brunning	
	Mr E M Mellor	
	Dr O P Jack	
	Mr D Gayton	
	Mr D C S Cooke (Hon. Treasurer)	
	Mr D Fielding (Chairman)	
	Mr M Fisher	
	Mr S M Burton	(Appointed 21 July 2022)
Charity number	215409	
Company number	00334296	
Principal address	PO Box 678 Abingdon Oxfordshire OX14 9NA	
Registered office	5 Briar Close Banbury Oxfordshire OX16 9DS	
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	

THE OPEN-AIR MISSION

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THE OPEN-AIR MISSION

THE COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Committee members present their report and accounts 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 Mission's Memorandum and Articles of Association, the Companies Act 2006 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 Mission is an interdenominational evangelical Christian organisation whose primary objectives are twofold:

1) Seeking to communicate the Christian gospel message with those who are outside of the sphere of the church;
2) Seeking to encourage churches to be involved in open-air evangelism.

The principal activity of the Mission workers is to go into outdoor public places, such as the following: pedestrianized shopping areas, markets, agricultural shows, carnivals, fairgrounds and race-courses in order to share the Christian message with those who might not have the opportunity to hear it by any other means. This is done through preaching, literature distribution, personal conversation and in the summer time, at two venues where Beach Missions are held. Many thousands of school children are also given the same opportunity, through the Mission's three Bible Exhibitions and Pilgrim's Progress Exhibition.

The Mission Committee (Trustees) have continued to pay due regard to the Public Benefit guidance issued by the Charity Commission when considering the activities of the charity. The primary objective of the Mission is to communicate the Christian message with those who know little or nothing about it. During 2022, countless people have heard something of the message through open-air preaching undertaken by our evangelists and associate workers. As a result of the preaching, numerous personal conversations take place with individuals and helpful literature has been offered from a free literature table. Often, we are able to recommend such enquirers to local churches where they can receive further spiritual and pastoral support.

Often our workers are the only people who provide a listening ear to hurting people met on the streets. Some workers have been able to meet practical needs such as directing those with alcohol or drug problems to organisations that can help them, homeless people to local shelters and others with specific issues to appropriate charities with expertise in that field.

The Bible Exhibition schools resource has been gathering momentum following the Coronavirus situation. We have been encouraged by more churches taking up this opportunity to develop links with local primary schools.

Achievements and performance

During 2022 we were able to appoint two new evangelists; a full-time worker operating in Derbyshire and South Yorkshire in places we have not had contact for many years; a part-time worker to further strengthen the work of the Mission in South Wales. The Trainee Evangelist Scheme (volunteer role) was also resumed following a successful application from a young man from Derbyshire. This scheme provides a year-long experience of working alongside experienced evangelists and developing skills in evangelism whilst also undertaking some theological study.

Four of the Mission's associate workers had to step down last year owing to increased commitments elsewhere and poor health. However, three new associate workers were appointed by the Committee. We have 51 volunteer 'associate workers' who regularly run open-airs in connection with the Mission.

All planned Team Events and Beach Missions went ahead as normal, maximising gospel opportunities in these locations whilst also developing links with local supporters and supporting churches.

Part of the Mission's work has been to train others towards a biblical and winsome approach to open-air work. This was achieved in the year under review by leading some training sessions for churches, speaking at conferences on open-air evangelism and running a national Training Day. The latter, run in-conjunction with the United Beach Missions, attracted around 150 to benefit from ministry, practical instruction and fellowship with like-minded workers.

This year was the first full year where the Mission operated a 'virtual office'. All literature and resources were dispatched in partnership with a third-party warehouse and the administration and finance were run remotely by two administration staff. This set up has supported the smooth running of the Mission's operations and sale of literature to the public.

We have been encouraged that over 3,000 open-air meetings took place during the year in over 170 different locations. Around 200 'Enquirers' Packs' were sent out to those requesting further information. As a direct result of our workers being out on the streets sharing the good news of the Christian message, many interested people have attended local churches and, encouragingly, some have come to put their trust in the Lord Jesus Christ.

During the year, a trailer was donated to the Mission with a value of £900.

Financial review

In another year when many organisation have been very badly impacted by the response to the coronavirus pandemic, the Trustees are thankful to God in acknowledging His remarkable provision for the Mission during these testing months. Income from donations and gifts have decreased by 5.1% from £352,000 in the previous year to £334,000 in the year under review. We are very thankful to our loyal supporters who very largely sustained their giving, even at a time when our evangelists were unable to be on the streets as we would have wished. Meanwhile legacy income was over 28% lower than in 2021, at some £370,000. Income arising from the sale of tracts increased by 65% on last year. Investment income was also slightly higher. Total income from all sources was £756,000, compared with £909,000 in 2021.

As mentioned previously, the Mission took the decision early on in the pandemic that, as a matter of principle, we would not furlough any of our staff, and we believe that the Lord has honoured that decision. Accordingly, staff costs have increased in the year. Motor expenses increased this year as evangelistic work started to accelerate again. Overall, then, there was a surplus of income over expenditure of some £106,000.

The Mission's investments have been affected by fluctuations of the stock market and, as a result, of the large downturn in the market over the last past year, the Mission's investments lost nearly £142,000 in value throughout the year, taking the Net Incoming Resources figure to a deficit of £38,000.

We are very thankful to all of our supporters for their prayerful and practical support of the work of the Mission through another year. We look to the Lord for the continued resources that we need as we seek to reach out with the Gospel to those around us.

Reserves Policy

The reserves policy is of prime importance in enabling the Mission to fulfil its main objectives. The Committee deem it to be prudent to maintain the Charity reserves at a level representing 18 months of expenditure to achieve its objectives for the under mentioned reasons:-

a) To enable the Mission to employ additional evangelists as the opportunities arise;
b) To protect against falls in legacy and donation income, which are by nature unpredictable;
c) To provide sufficient funds to enable the Mission to give employed staff 18 months' notice should redundancies become necessary;
d) To hold the necessary funds to finance any redundancy payments should these become necessary.

Based on expenditure for the year in question, the trustees therefore estimate that reserves are required in the region of £843,000. In the year under review, the Mission managed to almost achieve this target level with free reserves being £679,956.

Investment Policy
In accordance with the Memorandum and Articles of Association, the Committee has the power to invest surplus resources as they see fit.

The present portfolio is yielding a reasonable return, particularly in prevailing market conditions and a very low Bank of England base rate. To be able to maintain returns in excess of cost of living indices remains a problem.

The Committee will continue its policy of safe, prudent and conservative investment. Our ethical criteria require exclusion from the portfolio of companies majoring in: gambling, alcohol or tobacco.

Plans for future periods
The generous giving of Mission supporters means that the Committee are seeking to expand the number of staff Evangelists working for the Mission. A number of development projects are currently in process, including looking at ways the Mission can strengthen and widen its supporter base.

Structure, governance and management
The Mission is a company limited by guarantee having no share capital. It is also a registered charity. It is governed by its Memorandum and Articles of Association. The flysheet to the accounts lists the registration details of the charity and other pertinent information.

The Committee members, who are also the directors for the purpose of company law, and who served during the year were:

Mr P Brunning
Mr E M Mellor
Dr O P Jack
Mr D Gayton
Mr D C S Cooke (Hon. Treasurer)
Mr D Fielding (Chairman)
Mr M Fisher
Mr S M Burton (Appointed 21 July 2022)

The Mission is governed by a committee. Members are Trustees of the charity (and Directors of the company) overseeing the Mission's work and administering the funds under their control. They are committed Christians from different backgrounds with differing expertise in a variety of fields.

During the year under review a new committee member was appointed who has considerable experience in the Mission, having formerly worked as an evangelist for several years.

The Committee approved a project to rebrand the Mission communications, including a new website, logo, colour scheme and online content, which are planned to be introduced in Spring of 2023. This is part of a wider long-term plan to strengthen the supporter base of the Mission and reach out to new supporters.

The Committee continue to discharge their personal liabilities and responsibility for the running of the Mission, with appropriate checks and balances in place to ensure this is done.

None of the Committee members has any beneficial interest in the company. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

Training of Trustees is regularly reviewed, but is not something that can be done in isolation from the Mission. All Committee decisions are taken by majority voting and therefore new members/trustees are trained by the experience of corporate discussion and decision-making.

The Committee has an ongoing process of risk management and regularly addresses this issue. A risk register is maintained and reviewed annually. The Committee has assessed the major risks to which the Mission is exposed, and is satisfied that systems are in place to mitigate exposure to the major risks.

Asset cover for funds

Note 22 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

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

The Committee's report was approved by the Committee Members.

David Fielding

Mr D Fielding (Chairman)
Trustee

17 May 2023

THE OPEN-AIR MISSION

STATEMENT OF THE COMMITTEE MEMBERS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Committee members, who are also the directors of The Open-Air Mission for the purpose of company law, are responsible for preparing the Committee Members's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Committee members to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Mission and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Committee members 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mission will continue in operation.

The Committee members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Mission and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Mission and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE OPEN-AIR MISSION

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF THE OPEN-AIR MISSION

I report to the Committee members on my examination of the financial statements of The Open-Air Mission (the Mission) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Committee members of the Mission (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Mission are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Mission's financial statements carried out under section 145 of the Charities Act 2011 (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 Mission'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 Mission as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

A Towler

Alastair Towler BFP ACA DChA

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 21/08/2023

THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	3	703,069	-	-	703,069	865,336
Activities in furtherance of the charity's objects	4	123	-	-	123	175
Other trading activities	5	17,851	-	-	17,851	10,842
Investments	6	35,468	-	-	35,468	32,776
Total income		756,511	-	-	756,511	909,129
Expenditure on:						
Raising funds	7	60,211	-	500	60,711	53,601
Charitable activities	8	586,381	3,424	-	589,805	498,608
Other	12	-	-	-	-	14,011
Total resources expended		646,592	3,424	500	650,516	566,220
Surplus/(deficit) of income over expenditure		109,919	(3,424)	(500)	105,995	342,909
Net gains/(losses) on investments	13	-	(143,785)	-	(143,785)	51,752
Net incoming/(outgoing) resources before transfers		109,919	(147,209)	(500)	(37,790)	394,661
Gross transfers between funds		(247,103)	247,103	-	-	-
Net movement in funds		(137,184)	99,894	(500)	(37,790)	394,661
Fund balances at 1 January 2022		817,640	1,363,236	500	2,181,376	1,786,715
Fund balances at 31 December 2022		680,456	1,463,130	-	2,143,586	2,181,376

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Property, plant and equipment	**15**		10,531		12,655
Investments	**16**		1,452,599		1,350,581
			1,463,130		1,363,236
Current assets					
Inventories	**17**	12,657		10,719	
Trade and other receivables	**18**	337,717		213,014	
Cash at bank and in hand		338,017		598,589	
		688,391		822,322	
Current liabilities	**19**	(7,935)		(4,182)	
Net current assets			680,456		818,140
Total assets less current liabilities			2,143,586		2,181,376
Income funds					
Restricted funds	**20**		-		500
Unrestricted funds - designated			1,463,130		1,363,236
Unrestricted funds - general			680,456		817,640
			2,143,586		2,181,376

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The Committee members acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Committee Members on 17 May 2023

David Cooke

Mr D C S Cooke (Hon. Treasurer)
Trustee

David Fielding

Mr D Fielding (Chairman)
Trustee

Company Registration No. 00334296

THE OPEN-AIR MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(48,938)		170,795
Investing activities					
Purchase of property, plant and equipment		(1,299)		(1,117)	
Proceeds on disposal of property, plant and equipment		-		144,445	
Purchase of non-current cash investments		-		(100,000)	
Purchase of other investments		(318,854)		(50,000)	
Proceeds on disposal of other investments		73,051		-	
Investment income received		35,468		32,776	
Net cash (used in)/generated from investing activities			(211,634)		26,104
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(260,572)		196,899
Cash and cash equivalents at beginning of year			598,589		401,690
Cash and cash equivalents at end of year			338,017		598,589

1 Accounting policies

Charity information

The Open-Air Mission is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Briar Close, Banbury, Oxfordshire, OX16 9DS.

1.1 Accounting convention

The accounts have been prepared in accordance with the Mission's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019). The Mission is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Mission. 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 the revaluation of freehold properties and to include investment properties and 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 Committee members have a reasonable expectation that the Mission has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members 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 Committee members in furtherance of their charitable objectives.

Funds have been designated to the value of the tangible fixed assets and investments held. This is to reflect that the monies invested in these assets are not freely available to spend without realising the assets which would restrict the generation of future income for the charity.

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 Mission 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 Mission 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 accounted for as soon as the Mission is notified of its legal entitlement, the amount due is quantifiable and their ultimate receipt by the Mission is reasonably certain.

Income from trading activities relates to the sale of literature, and is recognised when goods are sold.

Amounts received in relation to the supporters' conference are recognised in the accounting period in which the conference takes place. Amounts received in advance are carried as deferred income.

Investment income is included on the accruals basis.

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The Committee has charged all evangelists' costs, distributed literature and supporting services to charitable activities, including the pensions of past employees. Deputation speaker's costs under cost of generating gifts and donations represents 5% of evangelists' salaries to take account of the deputation work they undertake in Churches and school assemblies. The Field Operation Manager's salary has been allocated as 75% Direct charitable activities and 25% administration to recognise the time spent carrying out evangelistic work and preaching.

Administrative salaries and costs associated with the Mission headquarters have been shown as support costs under charitable activities. The costs of complying with the Mission's statutory obligations have been treated as governance costs.

The Mission is not registered for VAT and is therefore unable to reclaim VAT on expenditure; all amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

1.6 Property, plant and equipment

Property, plant and equipment 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 or valuation of assets less their residual values over their useful lives on the following bases:

Furniture & equipment	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	25% reducing balance

Small items costing less than £1,000 are not capitalised but expended in the year of purchase through the Statement of Financial Activities.

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 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date, using the open market value on the stock exchange for the listed investments. Cash held on deposit that does not meet the SORP definition of current asset investments are recorded within fixed asset investments at their carrying value. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1 **Accounting policies** **(Continued)**

1.8 Impairment of non-current assets

At each reporting end date, the Mission reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Inventories

Inventories of tracts, booklets and CD's are valued at the lower of cost and net realisable value, based on an average estimated cost. Many of the items of inventory are given away freely leading to a net realisable value of £nil, whilst others are sold. A stock provision is calculated for freely distributable items, based on the proportion given away during the financial year.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Mission 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 Mission's balance sheet when the Mission 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 trade and other receivables 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 trade and other payables 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 payables 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 payables 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 Mission's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.12 Taxation

As a registered charity, the Mission has no liability to United Kingdom corporation tax.

1.13 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 Mission is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the Mission during the year in accordance with FRS 17. The Mission provides pensions out of current income for its retired evangelists and staff who retired prior to 31 December 1991. Present staff are being provided through a discretionary defined contribution pension scheme with the assets held separately from those of the Mission in a fund administered by Friends Life.

2 Critical accounting estimates and judgements

In the application of the Mission's accounting policies, the Committee members 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

	2022	2021
	£	£
Donations and gifts	333,547	351,623
Legacies receivable	369,522	513,713
	703,069	865,336

4 Activities in furtherance of the charity's objects

	Sale of items 2022	Sale of items 2021
	£	£
Other income	123	175

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Sales of tracts and CDs	17,851	10,842

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Income from listed investments	35,468	32,776

7 Raising funds

	Unrestricted funds general £	Restricted funds £	Total 2022 £	Total 2021 £
Costs of generating donations and legacies				
Advertising	340	-	340	755
Other fundraising costs	10,441	-	10,441	12,347
Staff costs	18,279	-	18,279	23,829
Costs of generating donations and legacies	29,060	-	29,060	36,931
Trading costs				
Other trading activities	30,602	500	31,102	16,670
Investment management expenses	549	-	549	-
	60,211	500	60,711	53,601

The current and comparative figures listed above all relate to unrestricted funds.

8 **Charitable activities**

	Open-Air Mission costs 2022 £	Open-Air Mission costs 2021 £
Staff costs	443,441	331,863
Depreciation and impairment	3,424	4,144
Direct costs	11,622	10,145
Insurance	11,880	11,246
Motor	44,112	26,989
Sundry	2,590	1,786
Beach mission and team events	2,936	355
Bible Exhibition expenses	-	113
	520,005	386,641
Share of support costs (see note 9)	61,815	103,536
Share of governance costs (see note 9)	7,985	8,431
	589,805	498,608
Analysis by fund		
Unrestricted funds - general	586,381	494,464
Unrestricted funds - designated	3,424	4,144
	589,805	498,608

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	45,795	-	45,795	83,000	-	83,000
Rent and rates	1,262	-	1,262	2,232	-	2,232
Light and heat	-	-	-	1,343	-	1,343
Repairs and renewals	900	-	900	1,740	-	1,740
Telephone	585	-	585	5,333	-	5,333
PPS and computer costs	12,611	-	12,611	9,833	-	9,833
Trustees travel and meeting expenses	-	1,369	1,369	-	-	-
Sundry expenses	662	-	662	55	-	55
Accountancy	-	5,006	5,006	-	5,610	5,610
Legal and professional	-	1,610	1,610	-	2,821	2,821
	61,815	7,985	69,800	103,536	8,431	111,967
Analysed between						
Charitable activities	61,815	7,985	69,800	103,536	8,431	111,967

The current and comparative figures listed above all relate to unrestricted funds.

Accountancy costs listed above include payments to the Independent Examiner of £2,250 (2021: £1,860) for Independent Examination work and £2,756 (2021: £3,750) for other services.

10 Committee Members

None of the Committee members (or any persons connected with them), except as noted below, received any remuneration during the year. During the year 2 trustees were reimbursed a total of £1,227 for travel expenses and other direct costs (2021: 2 trustee reimbursed £263).

Total donations received from the trustees and their related parties during the year was £10,263 (2021: £6,492).

A relative of one trustee was employed by the charity during the year and received a salary of £5,748 (2021: £3,726).

There were no other disclosable related party transactions during the year.

During the year £889 (2021: £774) was spent on Trustee & Professional Indemnity Insurance. The purpose of this insurance is to cover both the Committee members and the Mission.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Evangelists	13	11
Office and support staff	2	2
Pensioners	-	1
Total	15	14

Employment costs	2022 £	2021 £
Wages and salaries	439,563	380,936
Social security costs	37,182	31,126
Other pension costs	30,770	26,630
	507,515	438,692

Remuneration paid to Key Management Personnel amounted to £97,833 (2021: £88,818).

Included within staff costs above, are payments to a former employee of £Nil (2021: £828), under pension arrangements that existed at the time of their employment.

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

12 Other

	2022 £	2021 £
Net loss on disposal of tangible fixed assets	-	14,011

13 Net gains/(losses) on investments

	Unrestricted funds designated 2022 £	Unrestricted funds designated 2021 £
Revaluation of investments	(142,324)	51,752
Gain/(loss) on sale of investments	(1,461)	-
	(143,785)	51,752

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Property, plant and equipment

	Furniture & equipment	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	13,003	1,117	44,649	58,769
Additions	-	1,299	-	1,299
At 31 December 2022	13,003	2,416	44,649	60,068
Depreciation and impairment				
At 1 January 2022	13,003	223	32,888	46,114
Depreciation charged in the year	-	482	2,941	3,423
At 31 December 2022	13,003	705	35,829	49,537
Carrying amount				
At 31 December 2022	-	1,711	8,820	10,531
At 31 December 2021	-	894	11,761	12,655

16 Fixed asset investments

	Listed investments	Other investments	Total
	£		£
Cost or valuation			
At 1 January 2022	1,180,581	170,000	1,350,581
Additions	318,854	85,000	403,854
Valuation changes	(142,324)	-	(142,324)
Disposals	(74,512)	(85,000)	(159,512)
At 31 December 2022	1,282,599	170,000	1,452,599
Carrying amount			
At 31 December 2022	1,282,599	170,000	1,452,599
At 31 December 2021	1,180,581	170,000	1,350,581

Other investments comprise:	Notes	2022 £	2021 £
Non-current cash investments		170,000	170,000

16 Fixed asset investments (Continued)

Listed investments included above:	2022 £	2021 £
Listed investments carrying amount	1,282,599	1,180,581

Fixed asset investments revalued

Investments have been revalued to their open market value at the year end. Listed investments are valued with reference to the London Stock Exchange. All remaining investments are long-term cash investments and are therefore included at their redeemable value.

17 Inventories

	2022 £	2021 £
Finished goods and goods for resale	12,657	10,719

As outlined in the accounting policies, a provision is made each year to impair the closing inventory valuation, thus recognising the proportion of stock that is given away (free of charge) as part of the Mission's charitable activities. An impairment of £13,712 (2021: £11,612) has been reflected in the Statement of Financial Activities.

18 Trade and other receivables

Amounts falling due within one year:	2022 £	2021 £
Trade receivables	464	547
Other receivables	328,271	202,629
Prepayments and accrued income	8,982	9,838
	337,717	213,014

Included within Other receivables above are £325,458 (2021: £198,548) of legacies receivable which the Mission has been notified of, and which can be quantified with reasonable accuracy. There remain other legacies of which the Mission has been notified, which are as yet not able to be quantified, and hence these have not been included in the accounts.

19 Current liabilities

	2022 £	2021 £
Trade payables	2,566	-
Accruals and deferred income	5,369	4,182
	7,935	4,182

20 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				
	Balance at 1 January 2021	Incoming resources	1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
Bible fund	500	-	500	(500)	-

The Bible Fund represents monies given for the purchase of new Bibles.

21 Designated funds

The income funds of the Mission include the following designated funds which have been set aside out of unrestricted funds by the Committee Members for the generation of future income:

	Balance at 1 January 2021	Income/ (Expenses)	Transfers	Revaluations, gains and losses	Balance at 1 January 2022	Income/ (Expenses)	Transfers	Revaluations, gains and losses	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£
Tangible fixed assets	174,138	(4,144)	(157,339)	-	12,655	(3,424)	1,300	-	10,531
Investments	1,148,829	-	150,000	51,752	1,350,581	-	245,803	(143,785)	1,452,599
	1,322,967	(4,144)	(7,339)	51,752	1,363,236	(3,424)	247,103	(143,785)	1,463,130

Funds equal to the net book value of tangible fixed assets and market value of investments (including the revaluation reserve) are designated to reflect the restrictions that the assets impose upon the availability of reserves; the money tied up in the property and investments is not free to be spent as these assets are essential to the ongoing operations of the Mission. Premises are required to operate from and the investments generate much needed income to supplement supporters' donations. Movements on these funds represent additions and disposals to these categories of assets, as well as depreciation and value adjustments as appropriate.

22 **Analysis of net assets between funds**

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:								
Property, plant and equipment	-	10,531	-	10,531	-	12,655	-	12,655
Investments	-	1,452,599	-	1,452,599	-	1,350,581	-	1,350,581
Current assets/(liabilities)	680,456	-	-	680,456	817,640	-	500	818,140
	680,456	1,463,130	-	2,143,586	817,640	1,363,236	500	2,181,376

23	**Cash generated from operations**	**2022**	**2021**
		£	**£**
	(Deficit)/surpus for the year	(37,790)	394,661
	Adjustments for:		
	Investment income recognised in statement of financial activities	(35,468)	(32,776)
	(Gain)/loss on disposal of property, plant and equipment	-	14,011
	Loss on disposal of investments	1,461	-
	Fair value gains and losses on investments	142,324	(51,752)
	Depreciation and impairment of property, plant and equipment	3,423	4,144
	Movements in working capital:		
	(Increase)/decrease in inventories	(1,938)	1,045
	(Increase) in trade and other receivables	(124,703)	(157,604)
	Increase/(decrease) in trade and other payables	3,753	(934)
	Cash (absorbed by)/generated from operations	(48,938)	170,795

24 Analysis of changes in net funds

The Mission had no debt during the year.

THE OPEN-AIR MISSION

England & Wales - Charity number 215409

Accounts

Plummer Parsons
Chartered Accountants

Charity registration number 215409

Company registration number 00334296 (England and Wales)

THE OPEN-AIR MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Chartered Accountants
& Statutory Auditor

THE OPEN-AIR MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members	Mr P Brunning Mr E M Mellor Dr O P Jack Mr D Gayton Mr D C S Cooke (Treasurer) Mr D Fielding (Chairman) Mr M Fisher
Charity number	215409
Company number	00334296
Principal address	PO Box 678 Abingdon Oxfordshire OX14 9NA
Registered office	5 Briar Close Banbury Oxfordshire OX16 9DS
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT

THE OPEN-AIR MISSION

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THE OPEN-AIR MISSION

THE COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Committee members presents its report and accounts 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 Mission's Memorandum and Articles of Association, the Companies Act 2006 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 Mission is an interdenominational evangelical Christian organisation whose primary objectives are twofold:

1) Seeking to communicate the Christian gospel message with those who are outside of the sphere of the church;
2) Seeking to encourage churches to be involved in open-air evangelism.

The principal activity of the Mission workers is to go into outdoor public places, such as the following: pedestrianized shopping areas, markets, agricultural shows, carnivals, fairgrounds and race-courses in order to share the Christian message with those who might not have the opportunity to hear it by any other means. This is done through preaching, literature distribution, personal conversation and in the summer time, at two venues where Beach Missions are held. Many thousands of school children are also given the same opportunity, through the Mission's three Bible Exhibitions and Pilgrim's Progress Exhibition.

The Mission Committee (Trustees) have continued to pay due regard to the Public Benefit guidance issued by the Charity Commission when considering the activities of the charity. The primary objective of the Mission is to communicate the Christian gospel with those who know little or nothing about it. During 2021, countless people have heard something of the message through open-air preaching and online videos undertaken by our Evangelists and Associates. As a result of the preaching, numerous personal conversations take place with individuals and helpful literature has been offered from a book table. Often, we are able to recommend such enquirers to local churches where they can receive further spiritual and pastoral support.

In a time of national anxiety, our workers have sought to bring a message of hope and comfort. Numerous conversations have taken place with individuals who have experienced a sense of hopelessness, isolation and depression. Sometimes our workers are the only people who provided a listening ear to hurting people. Some workers have been able to meet practical needs such as directing those with alcohol or drug problems to organisations that can help them, or homeless people to local shelters.

School Assemblies have gradually resumed in person, though some of our workers continue to do online video assemblies for local schools. These assemblies are helping the children the develop moral and spiritual awareness, which provides them an anchor in times of difficulty. The Bible Exhibition resource was able to be used online and, towards the end of the year, once in-person.

Achievements and performance

The year began with the difficult news of further national restrictions. The greatest impact on the work of the Mission was from the 6th January until the 29th March when the Committee took the difficult decision to, once again, suspend all open-air outreach. As in 2020, Staff Evangelists used their working time during times of restrictions to record videos which were then posted on the Mission's social media sites. Staff Evangelists have also conducted church services, deputation meetings, online training sessions and school assemblies. By the 29th of March, we were able to return our workers to the streets and resume near-normal operations.

Despite these difficulties, the Committee were pleased to appoint a two new full-time Evangelists to work primarily in Lancashire and the West Midlands. During the year, two Associate workers stepped down and a new Associate worker was appointed in Newquay, Cornwall.

There were also staff changes in the administration of the Mission. At the end of June, our Finance, Payroll and Literature Administrator retired after several years of faithful service. This coincided with the timing of the Mission's plan to move to a 'virtual office' set up from the beginning of July. An Administrator and Finance Officer were recruited to work from home. All literature was transferred to a third-party warehouse in Leicester, from which all orders are now processed. The Mission office at 4 Harrier Court was advertised to let. However, owing to little interest, the Committee opted to sell the property. The property sale completed on 5th November, freeing up significant capital to reinvest into frontline work.

Approximately 1,500 open-air meetings took place during the year in over 100 different locations. In addition to the regular open-air activities of the workers, most of the usual Team Events took place (with some Coronavirus measures in place where necessary) around the country where many people were engaged with the Christian message in a Biblical and winsome manner. Those who are interested are invited to contact the Mission to request further helpful literature and we have been pleased to send out 170 'Enquirers' Packs' over the course of the year.

An online Supporters' Conference was also held where three of our Evangelists gave in-depth reports of their work with ministry provided by a member of the Committee. The Annual Supporters' Day in October was attended by over 120 people and was also an encouraging time of fellowship, reports and ministry. An in-person mini-conference was held for the Staff Evangelists in November which provided an opportunity for further valued fellowship, training and ministry.

Financial review

In another year when many organisation have been very badly impacted by the response to the coronavirus pandemic, the Trustees are thankful to God in acknowledging His remarkable provision for the Mission during these testing months. Income from donations and gifts increased by 12.8% from £312,000 in the previous year to £352,000 in the year under review. We are very thankful to our loyal supporters who very largely sustained their giving, even at a time when our evangelists were unable to be on the streets as we would have wished. Meanwhile legacy income was over 18% higher than in 2020, at some £513,000. Income arising from the sale of tracts doubled on last year. Investment income was also slightly lower. Total income from all sources was £909,000, compared with £785,000 in 2020.

As mentioned last year, the Mission took the decision early on in the pandemic that, as a matter of principle, we would not furlough any of our staff, and we believe that the Lord has honoured that decision. Accordingly, staff costs increased slightly in the year. Motor expenses increased this year as evangelistic work started to accelerate again after slowing down significantly last year and at the beginning of 2021. Overall, then, there was a surplus of income over expenditure of some £342,000.

The Mission's investments are not greatly exposed to the fluctuations of the stock market and, as a result, despite the large downturn in the market over the last couple of years, the Mission's investments gained nearly £52,000 in value throughout the year, taking the Net Incoming Resources figure to £395,000.

We are very thankful to all of our supporters for their prayerful and practical support of the work of the Mission through another year. We look to the Lord for the continued resources that we need as we seek to reach out with the gospel to those around us.

Reserves Policy
The reserves policy is of prime importance in enabling the Mission to fulfill its main objectives. The Committee deem it to be prudent to maintain the Charity reserves at a level representing 18 months of expenditure to achieve its objectives for the under mentioned reasons:-

a) To enable the Mission to employ additional evangelists as the opportunities arise;
b) To protect against falls in legacy and donation income, which are by nature unpredictable;
c) To provide sufficient funds to enable the Mission to give employed staff 18 months' notice should redundancies become necessary;
d) To hold the necessary funds to finance any redundancy payments should these become necessary.

Based on expenditure for the year in question, the trustees therefore estimate that reserves are required in the region of £843,000. In the year under review, the Mission managed to almost achieve this target level with free reserves being £817,640.

Investment Policy
In accordance with the Memorandum and Articles of Association, the Committee has the power to invest surplus resources as they see fit.

The present portfolio is yielding a reasonable return, particularly in prevailing market conditions and a very low Bank of England base rate. To be able to maintain returns in excess of cost of living indices remains a problem.

The Committee will continue its policy of safe, prudent and conservative investment. Our ethical criteria require exclusion from the portfolio of companies majoring in: gambling, alcohol or tobacco.

Plans for future periods

The generous giving of Mission supporters means that the Committee are seeking to expand the number of staff Evangelists working for the Mission. A number of development projects are currently in process, including looking at ways the Mission can strengthen and widen its supporter base.

Structure, governance and management
The Mission is a company limited by guarantee having no share capital. It is also a registered charity. It is governed by its Memorandum and Articles of Association. The flysheet to the accounts lists the registration details of the charity and other pertinent information.

The Committee members, who are also the directors for the purpose of company law, and who served during the year were:

Mr P Brunning
Rev Dr J B Hall (Resigned 15 September 2021)
Mr E M Mellor
Dr O P Jack
Mr D Gayton
Mr D C S Cooke (Treasurer)
Mr D Fielding (Chairman)
Mr M Fisher

The Mission is governed by a committee. Members are Trustees of the charity (and Directors of the company) overseeing the Mission's work and administering the funds under their control. They are committed Christians from different backgrounds with differing expertise in a variety of fields.

During the year under review considerable progress was made towards reorganisation of the Mission's administration. This reflects the general changing nature of office practice, which was accelerated further by the COVID-19 situation. With the appointment of an 'Administration Transition Manager and Evangelist', changes have been made to the day-to-day running of the Mission towards a more 'virtual' based operation. As anticipated, this role has increased to full-time, especially incorporating more of the core work of evangelism.

COVID-19 and the associated response of local and national restrictions interrupted normal day-to-day operations, but alternative online-based activities enabled staff to continue to be gainfully employed. The Committee have continued full employment of all staff without drawing from the Government furlough scheme. In response, the financial giving of supporters of the Mission held up wonderfully well.

The Committee continue to discharge their personal liabilities and responsibility for the running of the Mission, with appropriate checks and balances in place to ensure this is done.

None of the Committee members has any beneficial interest in the company. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

Training of Trustees is regularly reviewed, but is not something that can be done in isolation from the Mission. All Committee decisions are taken by majority voting and therefore new members/trustees are trained by the experience of corporate discussion and decision-making.

The Committee has an ongoing process of risk management and regularly addresses this issue. A risk register is maintained and reviewed annually. The Committee has assessed the major risks to which the Mission is exposed, and is satisfied that systems are in place to mitigate exposure to the major risks.

Asset cover for funds

Note 22 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

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

The Committee's report was approved by the Committee Members.

David Fielding

Mr D Fielding (Chairman)
Trustee

18 May 2022

THE OPEN-AIR MISSION

STATEMENT OF THE COMMITTEE MEMBERS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Committee members members, who are also the directors of The Open-Air Mission for the purpose of company law, are responsible for preparing the Committee Members's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Committee members to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Mission and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Committee members is 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mission will continue in operation.

The Committee members is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Mission and enable them to ensure that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Mission and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE OPEN-AIR MISSION

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF THE OPEN-AIR MISSION

I report to the Committee members on my examination of the financial statements of The Open-Air Mission (the Mission) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Committee members of the Mission (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Mission are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Mission's financial statements carried out under section 145 of the Charities Act 2011 (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 Mission'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 Mission as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

A Towler

Alastair Towler BFP ACA DChA

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 8 July 2022

THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	865,336	-	-	865,336	745,682
Activities in furtherance of the charity's objects	4	175	-	-	175	438
Other trading activities	5	10,842	-	-	10,842	5,437
Investments	6	32,776	-	-	32,776	33,483
Total income		909,129	-	-	909,129	785,040
Expenditure on:						
Raising funds	7	53,601	-	-	53,601	52,188
Charitable activities	8	494,464	4,144	-	498,608	475,931
Other	12	14,011	-	-	14,011	436
Total resources expended		562,076	4,144	-	566,220	528,555
Surplus/(deficit) of income over expenditure		347,053	(4,144)	-	342,909	256,485
Net gains/(losses) on investments	13	-	51,752	-	51,752	9,736
Net incoming resources before transfers		347,053	47,608	-	394,661	266,221
Gross transfers between funds		7,339	(7,339)	-	-	-
Net movement in funds		354,392	40,269	-	394,661	266,221
Fund balances at 1 January 2021		463,248	1,322,967	500	1,786,715	1,520,494
Fund balances at 31 December 2021		817,640	1,363,236	500	2,181,376	1,786,715

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Property, plant and equipment	**14**		12,655		174,138
Investments	**15**		1,350,581		1,148,829
			1,363,236		1,322,967
Current assets					
Inventories	**17**	10,719		11,764	
Trade and other receivables	**18**	213,014		55,410	
Cash at bank and in hand		598,589		401,690	
		822,322		468,864	
Current liabilities	**19**	(4,182)		(5,116)	
Net current assets			818,140		463,748
Total assets less current liabilities			2,181,376		1,786,715
Income funds					
Restricted funds	**20**		500		500
Unrestricted funds - designated			1,363,236		1,322,967
Unrestricted funds - general			817,640		463,248
			2,181,376		1,786,715

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The Committee members acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Committee Members on 18 May 2022

David Cooke

Mr D C S Cooke (Treasurer)
Trustee

David Fielding

Mr D Fielding (Chairman)
Trustee

Company Registration No. 00334296

THE OPEN-AIR MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**24**		170,795		201,735
Investing activities					
Purchase of property, plant and equipment		(1,117)		-	
Proceeds on disposal of property, plant and equipment		144,445		1,700	
Purchase of non-current cash investments		(100,000)		83,561	
Purchase of other investments		(50,000)		-	
Investment income received		32,776		33,483	
Net cash generated from investing activities			26,104		118,744
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			196,899		320,479
Cash and cash equivalents at beginning of year			401,690		81,211
Cash and cash equivalents at end of year			598,589		401,690

1 Accounting policies

Charity information

The Open-Air Mission is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Briar Close, Banbury, Oxfordshire, OX16 9DS.

1.1 Accounting convention

The accounts have been prepared in accordance with the Mission's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Mission is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Mission. 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 the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown. Whilst we are unable to predict what the economic consequences may be and the impact on the charity's future ability to continue trading, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

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

Funds have been designated to the value of the tangible fixed assets and investments held. This is to reflect that the monies invested in these assets are not freely available to spend without realising the assets which would restrict the generation of future income for the charity.

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 Mission 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 Mission 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 accounted for as soon as the Mission is notified of its legal entitlement, the amount due is quantifiable and their ultimate receipt by the Mission is reasonably certain.

Income from trading activities relates to the sale of literature, and is recognised when goods are sold.

1 Accounting policies **(Continued)**

Amounts received in relation to the supporters' conference are recognised in the accounting period in which the conference takes place. Amounts received in advance are carried as deferred income.

Investment income is included on the accruals basis.

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The Committee has charged all evangelists' costs, distributed literature and supporting services to charitable activities, including the pensions of past employees. Deputation speaker's costs under cost of generating gifts and donations represents 5% of evangelists' salaries to take account of the deputation work they undertake in Churches and school assemblies. The Field Operation Manager's salary has been allocated as 40% Direct charitable activities: 20% Deputation and 40% administration to recognise the time spent carrying out evangelistic work and preaching.

Administrative salaries and costs associated with the Mission headquarters have been shown as support costs under charitable activities. The costs of complying with the Mission's statutory obligations have been treated as governance costs.

The Mission is not registered for VAT and is therefore unable to reclaim VAT on expenditure; all amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

1.6 Property, plant and equipment

Property, plant and equipment 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 or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Land and buildings	Straight line over 40 years
Furniture & equipment	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	25% reducing balance

The Committee are of the opinion that the land value on purchase of the Charity's freehold amounted to £97,000. This sum has not been subject to depreciation.

Small items costing less than £1,000 are not capitalised but expended in the year of purchase through the Statement of Financial Activities.

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 **Accounting policies** **(Continued)**

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date, using the open market value on the stock exchange for the listed investments. Cash held on deposit that does not meet the SORP definition of current asset investments are recorded within fixed asset investments at their carrying value. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the Mission reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Inventories

Inventories of tracts, booklets and CD's are valued at the lower of cost and net realisable value, based on an average estimated cost. Many of the items of inventory are given away freely leading to a net realisable value of £nil, whilst others are sold. A stock provision is calculated for freely distributable items, based on the proportion given away during the financial year.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Mission 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 Mission's balance sheet when the Mission 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 trade and other receivables 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.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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 Mission's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

As a registered charity, the Mission has no liability to United Kingdom corporation tax.

1.13 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 Mission is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the Mission during the year in accordance with FRS 17. The Mission provides pensions out of current income for its retired evangelists and staff who retired prior to 31 December 1991. Present staff are being provided through a discretionary defined contribution pension scheme with the assets held separately from those of the Mission in a fund administered by Friends Life.

2 Critical accounting estimates and judgements

In the application of the Mission's accounting policies, the Committee members 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

	2021	2020
	£	£
Donations and gifts	351,623	311,643
Legacies receivable	513,713	434,039
	865,336	745,682

4 Activities in furtherance of the charity's objects

	Sale of items 2021	Sale of items 2020
	£	£
Other income	175	438

5 Other trading activities

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Sales of tracts and CDs	10,842	5,437

6 Investments

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Income from listed investments	32,776	33,483

7 Raising funds

	2021	2020
	£	£
Costs of generating donations and legacies		
Advertising	755	1,002
Other fundraising costs	12,347	11,048
Staff costs	23,829	23,430
Costs of generating donations and legacies	36,931	35,480
Trading costs		
Other trading activities	16,670	16,708
	53,601	52,188

The current and comparative figures listed above all relate to unrestricted funds.

8 Charitable activities

	Open-Air Mission costs 2021 £	Open-Air Mission costs 2020 £
Staff costs	331,863	321,767
Depreciation and impairment	4,144	8,021
Direct costs	10,145	7,056
Insurance	11,246	15,036
Motor	26,989	17,582
Sundry	1,786	2,119
Beach mission and team events	355	-
Bible Exhibition expenses	113	-
	386,641	371,581
Share of support costs (see note 9)	103,536	98,815
Share of governance costs (see note 9)	8,431	5,535
	498,608	475,931
Analysis by fund		
Unrestricted funds - general	494,464	467,910
Unrestricted funds - designated	4,144	8,021
	498,608	475,931

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	83,000	-	83,000	82,373	-	82,373
Rent and rates	2,232	-	2,232	1,296	-	1,296
Light and heat	1,343	-	1,343	982	-	982
Repairs and renewals	1,740	-	1,740	1,360	-	1,360
Telephone	5,333	-	5,333	1,919	-	1,919
PPS and computer costs	9,833	-	9,833	10,467	-	10,467
Travel	-	-	-	-	143	143
Sundry expenses	55	-	55	418	-	418
Accountancy	-	5,610	5,610	-	4,117	4,117
Legal and professional	-	2,821	2,821	-	1,275	1,275
	103,536	8,431	111,967	98,815	5,535	104,350
Analysed between						
Charitable activities	103,536	8,431	111,967	98,815	5,535	104,350

The current and comparative figures listed above all relate to unrestricted funds.

Accountancy costs listed above include payments to the Independent Examiner of £1,860 (2020: £1,860) for Independent Examination work and £3,750 (2020: £2,257) for other services.

10 Committee Members

None of the Committee members (or any persons connected with them) received any remuneration during the year. During the year 2 trustees were reimbursed a total of £263 for travel expenses and other direct costs (2020: 3 trustee reimbursed £370).

Total donations received from the trustees and their related parties during the year was £6,505 (2020: £4,956).

A relative of one trustee was employed by the charity during the year and received a salary of £3,726 (2020: £Nil).

There were no other disclosable related party transactions during the year.

During the year £774 (2020 - £641) was spent on Trustee & Professional Indemnity Insurance. The purpose of this insurance is to cover both the Committee members and the Mission.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Evangelists	11	11
Office and support staff	2	3
Pensioners	1	1
Total	14	15

Employment costs	2021 £	2020 £
Wages and salaries	380,936	373,074
Social security costs	31,126	30,700
Other pension costs	26,630	23,796
	438,692	427,570

Remuneration paid to Key Management Personnel amounted to £88,818 (2020: £65,201).

Included within staff costs above, are payments to a former employee of £828 (2020: £1,639), under pension arrangements that existed at the time of their employment.

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

12 Other

	2021 £	2020 £
Net loss on disposal of tangible fixed assets	14,011	436

13 Net gains/(losses) on investments

	Unrestricted funds designated 2021 £	Unrestricted funds designated 2020 £
Revaluation of investments	51,752	9,736

14 Property, plant and equipment

	Freehold Land and buildings	Furniture & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2021	208,741	13,003	-	44,649	266,393
Additions	-	-	1,117	-	1,117
Disposals	(208,741)	-	-	-	(208,741)
At 31 December 2021	-	13,003	1,117	44,649	58,769
Depreciation and impairment					
At 1 January 2021	50,285	13,003	-	28,967	92,255
Depreciation charged in the year	-	-	223	3,921	4,144
Eliminated in respect of disposals	(50,285)	-	-	-	(50,285)
At 31 December 2021	-	13,003	223	32,888	46,114
Carrying amount					
At 31 December 2021	-	-	894	11,761	12,655
At 31 December 2020	158,456	-	-	15,682	174,138

The Committee are of the opinion that the land value on purchase of the Charity's freehold amounted to £97,000. This sum has not been subject to depreciation. This land and the freehold building were disposed of during the year ended 31 December 2021.

15 Fixed asset investments

	Listed investments	Other investments	Total
	£		£
Cost or valuation			
At 1 January 2021	1,078,829	70,000	1,148,829
Additions	50,000	100,000	150,000
Valuation changes	51,752	-	51,752
At 31 December 2021	1,180,581	170,000	1,350,581
Carrying amount			
At 31 December 2021	1,180,581	170,000	1,350,581
At 31 December 2020	1,078,829	70,000	1,148,829

Other investments comprise:	Notes	2021 £	2020 £
Non-current cash investments		170,000	70,000

15 Fixed asset investments **(Continued)**

Fixed asset investments revalued

Investments have been revalued to their open market value at the year end. Listed investments are valued with reference to the London Stock Exchange. All remaining investments are long-term cash investments and are therefore included at their redeemable value.

16 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,180,581	1,078,829

17 Inventories

	2021	2020
	£	£
Finished goods and goods for resale	10,719	11,764

As outlined in the accounting policies, a provision is made each year to impair the closing inventory valuation, thus recognising the proportion of stock that is given away (free of charge) as part of the Mission's charitable activities. An impairment of £11,612 (2020: £12,744) has been reflected in the Statement of Financial Activities.

18 Trade and other receivables

	2021	2020
Amounts falling due within one year:	£	£
Trade receivables	547	-
Other receivables	202,629	46,476
Prepayments and accrued income	9,838	8,934
	213,014	55,410

Included within Other receivables above are £198,548 (2020: £43,986) of legacies receivable which the Mission has been notified of, and which can be quantified with reasonable accuracy. There remain other legacies of which the Mission has been notified, which are as yet not able to be quantified, and hence these have not been included in the accounts.

19 Current liabilities

	2021	2020
	£	£
Trade payables	-	930
Accruals and deferred income	4,182	4,186
	4,182	5,116

20 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 2020	Movement in funds: Incoming resources	Balance at 1 January 2021	Movement in funds: Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Bible fund	500	-	500	-	500

The Bible Fund represents monies given for the purchase of new Bibles, which remained unspent at the end of the year.

21 Designated funds

The income funds of the Mission include the following designated funds which have been set aside out of unrestricted funds by the Committee Members for the generation of future income:

	Balance at 1 January 2020	Income/ (Expenses)	Transfers	Revaluations, gains and losses	Balance at 1 January 2021	Income/ (Expenses)	Transfers	Revaluations, gains and losses	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£
Tangible fixed assets	184,295	(8,021)	(2,136)	-	174,138	(4,144)	(157,339)	-	12,655
Investments	1,222,654	-	(83,561)	9,736	1,148,829	-	150,000	51,752	1,350,581
	1,406,949	(8,021)	(85,697)	9,736	1,322,967	(4,144)	(7,339)	51,752	1,363,236

Funds equal to the net book value of tangible fixed assets and market value of investments (including the revaluation reserve) are designated to reflect the restrictions that the assets impose upon the availability of reserves; the money tied up in the property and investments is not free to be spent as these assets are essential to the ongoing operations of the Mission. Premises are required to operate from and the investments generate much needed income to supplement supporters' donations. Movements on these funds represent additions and disposals to these categories of assets, as well as depreciation and value adjustments as appropriate.

22 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:								
Property, plant and equipment	-	12,655	-	12,655	-	174,138	-	174,138
Investments	-	1,350,581	-	1,350,581	-	1,148,829	-	1,148,829
Current assets/(liabilities)	817,640	-	500	818,140	463,248	-	500	463,748
	817,640	1,363,236	500	2,181,376	463,248	1,322,967	500	1,786,715

23 Operating lease commitments

Total leasing payments made during the year amounted to £5,386 (2020: £2,646) they included termination of lease charges as all leases were terminated or came to their end during the year.

At the reporting end date the Mission had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	-	2,712
Between two and five years	-	2,712
	-	5,424

24 Cash generated from operations

	2021 £	2020 £
Surplus for the year	394,661	266,221
Adjustments for:		
Investment income recognised in statement of financial activities	(32,776)	(33,483)
Loss on disposal of property, plant and equipment	14,011	436
Fair value gains and losses on investments	(51,752)	(9,736)
Depreciation and impairment of property, plant and equipment	4,144	8,021
Movements in working capital:		
Decrease in inventories	1,045	11,026
(Increase) in trade and other receivables	(157,604)	(38,462)
(Decrease) in trade and other payables	(934)	(2,288)
Cash generated from operations	170,795	201,735

25 Analysis of changes in net funds

The Mission had no debt during the year.

THE OPEN-AIR MISSION

England & Wales - Charity number 215409

Accounts

Plummer Parsons
Chartered Accountants

Charity Registration No. 215409

Company Registration No. 00334296 (England and Wales)

THE OPEN-AIR MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Chartered Accountants
& Statutory Auditor

THE OPEN-AIR MISSION

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THE OPEN-AIR MISSION

THE COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Committee members presents its report and accounts for the year ended 31 December 2020.

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 Mission's Memorandum and Articles of Association, the Companies Act 2006 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 Mission is an interdenominational evangelical Christian organisation whose primary objectives are twofold:

1) Seeking to communicate the Christian gospel message with those who are outside of the sphere of the church;
2) Seeking to encourage churches to be involved in open-air evangelism.

The principal activity of the Mission workers is to go into outdoor public places, such as the following: pedestrianized shopping areas, markets, agricultural shows, carnivals, fairgrounds and race-courses in order to share the Christian message with those who might not have the opportunity to hear it by any other means. This is done through preaching, literature distribution, personal conversation and in the summer time, at two venues where Beach Missions are held. Many thousands of school children are also given the same opportunity, through the Mission's three Bible Exhibitions and Pilgrim's Progress Exhibition.

The Mission Committee (Trustees) have continue to pay due regard to the Public Benefit guidance issued by the Charity Commission when considering the activities of the charity. The primary objective of the Mission is to communicate the Christian gospel with those who know little or nothing about it. During 2020, countless people have heard something of the message through open-air preaching and online videos undertaken by our Evangelists and Associates. As a result of the preaching, numerous personal conversations take place with individuals and helpful literature has been offered from a book table.

In a time of national anxiety, our workers have sought to bring a message of hope and comfort. Numerous conversations have taken place with individuals who have experienced a sense of hopelessness and depression. Sometimes our workers are the only people who provide a listening ear to hurting people. Some workers have been able to meet practical needs such as directing those with alcohol or drug problems to organisations that can help them, or homeless people to local shelters.

Though school Assemblies have largely been unable to take place in person, some of our workers have been able to do online video assemblies for local schools. These assemblies have helped to provide a sense of purpose and hope amid a very challenging and confusing year for children. School staff have also appreciated spiritual input from our workers.

Achievements and performance

The year in review began like many others, with Evangelists and Associate workers undertaking their regular activities of open-airs, schools' outreach, Bible Exhibitions and church ministry. However, like many organisations, the arrival of COVID-19 and subsequent Government restrictions in March 2020 required a significant change to the operations of the Missions. The Trustees took the difficult decision to suspend open-air outreach from 17th March in response to the Government guidance. All staff continued to be fully-employed, without availing of the Government furlough scheme.

Staff Evangelists used their working time during times of restrictions to record videos which were then posted on the Mission's YouTube channel, Website and Facebook pages. Some of the talks specifically addressed the issues surrounding the pandemic, such as *'Hope in times of anxiety'*. These talks have been widely viewed by supporters and shared with friends and family. Over the year, videos on the Mission YouTube channel received 10,800 views with around 1000 hours spent watching the content. In addition, the Mission YouTube channel gained 109 new subscribers. Several 'Enquirers' Packs' containing information for those wanting to know more about the Christian message were requested online. Many Staff Evangelists have also conducted church services, deputation meetings, training sessions and school assemblies online.
Video has also been essential in facilitating communication between workers and communication with supporters. A weekly Zoom prayer meeting commenced in April which provided the opportunity for the Evangelists to meet corporately. This prayer meeting resumed during the November national lockdown. The biennial Family Conference for staff and their families was held online on the 28th of April. Also, an online Annual Supporters' Day was held on 24th October and has been watched over 700 times since it premiered on YouTube.

Mission literature continued to be distributed throughout the year via 'Bible Boxes'. Associate workers and Evangelists around the UK began placing boxes of literature outside their homes and churches for passers-by to take. Many reported large quantities of leaflets, Gospels of John and Bible Portions being taken, particularly during the warm and largely dry spring and summer months.

By the 22nd of June, the Trustees deemed it appropriate to permit our Staff Evangelists to begin a phased return to the streets. Detailed protocols were adopted to ensure that our conduct conformed to Government guidance, including limiting the number of supporters, how literature was distributed and the length of the open-air meeting. Regular review meetings were established to monitor the ever-changing situation and measures were adjusted accordingly.

Approximately 400 open-air meetings took place during the year. Most Team Events were unable to take place, but a small Yorkshire Outreach was held towards the end of October, with open-airs occurring in Leeds and Sheffield.

Recruitment of new staff workers was put on hold for most of the year due to the uncertain nature of the unfolding pandemic. Two new Associate workers were appointed during the year based in Huddersfield and Northampton. Two Associate workers stepped down and sadly, one passed away.

Our Administration Transition Manager and Evangelist increased his working time at the Mission to four days per week by the end of the year, which enabled him to continue to oversee efficiencies and progress the office administration.

Financial review

In a year when many organisation have been very badly impacted by the response to the coronavirus pandemic, the Trustees are thankful to God in acknowledging His remarkable provision for the Mission during these testing months. Income form donations and gifts declined by barely 3% from £322,000 in the previous year to £312,000 in the year under review. We are very thankful to our loyal supporters who very largely sustained their giving, even at a time when our evangelists were unable to be on the streets as we would have wished. Meanwhile legacy income was over 7 times higher than in 2019, at some £434,000. Income arising from the sale of tracts was understandably significantly lower, and there was no income from hosting conferences. Investment income was also slightly lower. Nevertheless, total income from all sources was £785,000, compared with £445,000 in 2019.

As mentioned above, the Mission took the decision early on in the pandemic that, as a matter of principle, we would not furlough any of our staff, and we believe that the Lord has honoured that decision. Accordingly, staff costs increased slightly in the year. On the other hand, motor expenditure was markedly lower, owing to the evangelists being unable to operate for several months - this is a saving we would have preferred not to have made! Overall, then, there was a surplus of income over expenditure of some £256,000.

The Mission's investments are not greatly exposed to the fluctuations of the stock market and, as a result, despite the large downturn in the market early in the year, the Mission's investments gained nearly £10,000 in value throughout the year, taking the Net Incoming Resources figure to £266,000.

We are very thankful to all of our supporters for their prayerful and practical support of the work of the Mission through another year. We look to the Lord for the continued resources that we need as we seek to reach out with the gospel to those around us.

Reserves Policy

The reserves policy is of prime importance in enabling the Mission to fulfill its main objectives. The Committee deem it to be prudent to maintain the Charity reserves at a level representing 18 months of expenditure to achieve its objectives for the under mentioned reasons:-

a) To enable the Mission to employ additional evangelists as the opportunities arise;
b) To protect against falls in legacy and donation income, which are by nature unpredictable;
c) To provide sufficient funds to enable the Mission to give employed staff 18 months' notice should redundancies become necessary;
d) To hold the necessary funds to finance any redundancy payments should these become necessary.

Based on expenditure for the year in question, the trustees therefore estimate that reserves are required in the region of £740,000. In the year under review, the Mission managed to achieve this target level and these monies are held within designated funds.

Investment Policy

In accordance with the Memorandum and Articles of Association, the Committee has the power to invest surplus resources as they see fit.

The present portfolio is yielding a reasonable return, particularly in prevailing market conditions and a very low Bank of England base rate. To be able to maintain returns in excess of cost of living indices remains a problem.

The Committee will continue its policy of safe, prudent and conservative investment. Our ethical criteria require exclusion from the portfolio of companies majoring in: gambling, alcohol or tobacco.

Plans for the future

Interviews that took place at the conclusion of the year meant that we are now able to employ two additional Full-time Evangelists, with other enquiries being considered. Plans are also underway to significantly revise the administration of the Mission to ensure cost-effectiveness and best use of resources.

Structure, governance and management

The Mission is a company limited by guarantee having no share capital. It is also a registered charity. It is governed by its Memorandum and Articles of Association. The flysheet to the accounts lists the registration details of the charity and other pertinent information.

The Committee members, who are also the directors for the purpose of company law, and who served during the year were:

Mr P Brunning
Rev Dr J B Hall
Mr E M Mellor
Dr O P Jack
Mr D Gayton
Mr D C S Cooke (Treasurer)
Mr D Fielding (Chairman)
Mr M Fisher (Appointed 15 January 2020)

The Mission is administered by a Committee. The Committee members are also Trustees of the funds under their control. They are individuals with differing expertise in a variety of fields, but must be committed Christians in order to be effective in their leadership of this Christian Charity.

During the year, under the oversight of the Committee, considerable progress was made towards reorganisation of the day to day running of the Mission administration. This reflects the general changing nature of office practice, which was accelerated further by the COVID-19 pandemic. In this, the "Administration Transition Manager" (Joe Bailey) has been key, in bringing his expertise from his previous employment to bear. With the anticipated retirement of both staff within the office at Slip End, preparations were made to change working practices for the future. This is an ongoing project moving into 2021.

The extending of the Administration Transition Manager's working hours towards a full-time capacity has also assisted the Field Operations Manager by allowing much of the remaining administration work that was previously under his control to be relinquished. This has ensured a greater attention to staff management within the field and the recruitment and development aspects of our staff evangelists.

The COVID-19 pandemic and associated Government actions, requiring local and national restrictions has interrupted the day to day activities in the field, but alternative methods using social media & video have been used to enable staff to continue to be actively employed. The Committee made a strategic decision to continue full time employment of all staff without resorting to the use of the Government furlough scheme. This continued to be the case throughout the year and in response, the financial giving of supporters of the Mission held up wonderfully well.

The Committee continue to discharge their personal liabilities and responsibility for the running of the Mission, with various checks and balances in place to ensure this is done.

None of the Committee members has any beneficial interest in the company. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

Training of Trustees is regularly reviewed, but is not something that can be done in isolation from the Mission. All Committee decisions are taken by majority voting and therefore new members/trustees are trained by the experience of corporate discussion and decision-making.

The Committee has an ongoing process of risk management and regularly addresses this issue. A risk register is maintained and reviewed annually. The Committee has assessed the major risks to which the Mission is exposed, and is satisfied that systems are in place to mitigate exposure to the major risks.

Asset cover for funds
Note 23 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

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

The Committee's report was approved by the Committee Members.

Mr D Gayton
Trustee
Dated: 19 May 2021

THE OPEN-AIR MISSION

STATEMENT OF THE COMMITTEE MEMBERS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Committee members members, who are also the directors of The Open-Air Mission for the purpose of company law, are responsible for preparing the Committee Members's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Committee members to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Mission and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Committee members is 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mission will continue in operation.

The Committee members is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Mission and enable them to ensure that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Mission and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE OPEN-AIR MISSION

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF THE OPEN-AIR MISSION

I report to the Committee members on my examination of the financial statements of The Open-Air Mission (the Mission) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Committee members of the Mission (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Mission are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Mission's financial statements carried out under section 145 of the Charities Act 2011 (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.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Since the Mission'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 Mission as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Nicholas Brown FCA DChA BFP

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 2 August 2021

THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:						
Donations and legacies	**3**	745,682	-	-	745,682	380,241
Activities in furtherance of the charity's objects	**4**	438	-	-	438	325
Other trading activities	**5**	5,437	-	-	5,437	26,580
Investments	**6**	33,483	-	-	33,483	37,836
Total income		785,040	-	-	785,040	444,982
Expenditure on:						
Raising funds	**7**	52,188	-	-	52,188	49,549
Charitable activities	**8**	467,910	8,021	-	475,931	481,599
Other	**12**	436	-	-	436	139
Total resources expended		520,534	8,021	-	528,555	531,287
Surplus/(deficit) of income over expenditure		264,506	(8,021)	-	256,485	(86,305)
Net gains/(losses) on investments	**13**	-	9,736	-	9,736	53,366
Net incoming/(outgoing) resources before transfers		264,506	1,715	-	266,221	(32,939)
Gross transfers between funds		85,697	(85,697)	-	-	-
Net movement in funds		350,203	(83,982)	-	266,221	(32,939)
Fund balances at 1 January 2020		113,045	1,406,949	500	1,520,494	1,553,433
Fund balances at 31 December 2020		463,248	1,322,967	500	1,786,715	1,520,494

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OPEN-AIR MISSION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Property, plant and equipment	**14**		174,138		184,295
Investments	**15**		1,148,829		1,222,654
			1,322,967		1,406,949
Current assets					
Inventories	**17**	11,764		22,790	
Trade and other receivables	**18**	55,410		16,948	
Cash at bank and in hand		401,690		81,211	
		468,864		120,949	
Current liabilities	**19**	(5,116)		(7,404)	
Net current assets			463,748		113,545
Total assets less current liabilities			1,786,715		1,520,494
Income funds					
Restricted funds	**21**		500		500
Unrestricted funds - designated			1,322,967		1,406,949
Unrestricted funds - general			463,248		113,045
			1,786,715		1,520,494

	Notes	2020 £	£	2019 £	£

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The Committee members acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Committee Members on 19 May 2021

Mr D Gayton
Trustee

Mr D C S Cooke (Treasurer)
Trustee

Company Registration No. 00334296

THE OPEN-AIR MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**25**		201,735		(123,457)
Investing activities					
Purchase of property, plant and equipment		-		(9,800)	
Proceeds on disposal of property, plant and equipment		1,700		6,229	
Proceeds on disposal of investments		83,561		(1,437)	
Interest received		33,483		37,836	
Net cash generated from investing activities			118,744		32,828
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			320,479		(90,629)
Cash and cash equivalents at beginning of year			81,211		171,840
Cash and cash equivalents at end of year			401,690		81,211

1 Accounting policies

Charity information

The Open-Air Mission is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Harrier Court, Woodside Road, Slip End, Luton, Bedfordshire, LU1 4DQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the Mission's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Mission is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Mission. 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 the revaluation of freehold properties and to include investment properties and 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 Committee members have a reasonable expectation that the Mission has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members continue to adopt the going concern basis of accounting in preparing the financial statements.

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown. Whilst we are unable to predict what the economic consequences may be and the impact on the charity's future ability to continue trading, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

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

Funds have been designated to the value of the tangible fixed assets and investments held. This is to reflect that the monies invested in these assets are not freely available to spend without realising the assets which would restrict the generation of future income for the charity.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Mission.

1.4 Income

Income is recognised when the Mission 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.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the Mission 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 accounted for as soon as the Mission is notified of its legal entitlement, the amount due is quantifiable and their ultimate receipt by the Mission is reasonably certain.

Income from trading activities relates to the sale of literature, and is recognised when goods are sold.

Amounts received in relation to the supporters' conference are recognised in the accounting period in which the conference takes place. Amounts received in advance are carried as deferred income.

Investment income is included on the accruals basis.

1.5 Expenditure

The Committee has charged all evangelists' costs, distributed literature and supporting services to charitable activities, including the pensions of past employees. Deputation speaker's costs under cost of generating gifts and donations represents 5% of evangelists' salaries to take account of the deputation work they undertake in Churches and school assemblies. The Field Operation Manager's salary has been allocated as 40% Direct charitable activities: 20% Deputation and 40% administration to recognise the time spent carrying out evangelistic work and preaching.

Administrative salaries and costs associated with the Mission headquarters have been shown as support costs under charitable activities. The costs of complying with the Mission's statutory obligations have been treated as governance costs.

The Mission is not registered for VAT and is therefore unable to reclaim VAT on expenditure; all amounts of VAT are recorded with the sums to which they are charged. Expenditure is charged to the accounts on the accruals basis.

1.6 Property, plant and equipment

Property, plant and equipment 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 or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Land and buildings	Straight line over 40 years
Furniture & equipment	Straight line over 5 years
Motor vehicles	25% reducing balance

The Committee are of the opinion that the land value on purchase of the Charity's freehold amounted to £97,000. This sum has not been subject to depreciation.

Small items costing less than £1,000 are not capitalised but expended in the year of purchase through the Statement of Financial Activities.

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 net income/(expenditure) for the year.

1 Accounting policies **(Continued)**

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date, using the open market value on the stock exchange for the listed investments. Cash held on deposit that doesn't meet the SORP definition of current asset investments are recorded within fixed asset investments at their carrying value. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the Mission reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Inventories

Inventories of tracts, booklets and CD's are valued at the lower of cost and net realisable value, based on an average estimated cost. Many of the items of inventory are given away freely leading to a net realisable value of £nil, whilst others are sold. A stock provision is calculated for freely distributable items, based on the proportion given away during the financial year.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Mission 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 Mission's balance sheet when the Mission 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 trade and other receivables 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.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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 Mission's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

As a registered charity, the Mission has no liability to United Kingdom corporation tax.

1.13 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 Mission is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the Mission during the year in accordance with FRS 17. The Mission provides pensions out of current income for its retired evangelists and staff who retired prior to 31 December 1991. Present staff are being provided through a discretionary defined contribution pension scheme with the assets held separately from those of the Mission in a fund administered by Friends Life.

2 Critical accounting estimates and judgements

In the application of the Mission's accounting policies, the Committee members 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

	2020	2019
	£	£
Donations and gifts	311,643	321,716
Legacies receivable	434,039	58,525
	745,682	380,241

4 Activities in furtherance of the charity's objects

	Sale of items 2020	Sale of items 2019
	£	£
Other income	438	325

5 Other trading activities

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
Supporters' Conference income	-	4,729
Sales of tracts and CDs	5,437	21,851
Other trading activities	5,437	26,580

6 Investments

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
Income from listed investments	33,483	35,629
Interest receivable	-	2,207
	33,483	37,836

7 Raising funds

	2020	**2019**
	£	**£**
Costs of generating donations and legacies		
Supporters' Conference expenses	-	6,662
Advertising	1,002	98
Other fundraising costs	11,048	13,340
Staff costs	23,430	21,146
Costs of generating donations and legacies	35,480	41,246
Trading costs		
Other trading activities	16,708	8,303
	52,188	49,549

The current and comparative figures listed above all relate to unrestricted funds.

8 Charitable activities

	Open-Air Mission costs 2020 £	Open-Air Mission costs 2019 £
Staff costs	321,767	270,916
Depreciation and impairment	8,021	10,476
Direct costs	7,056	10,397
Insurance	15,036	13,848
Motor	17,582	32,917
Sundry	2,119	7,064
	371,581	345,618
Share of support costs (see note 9)	98,815	127,537
Share of governance costs (see note 9)	5,535	8,444
	475,931	481,599
Analysis by fund		
Unrestricted funds - general	467,910	471,123
Unrestricted funds - designated	8,021	10,476
	475,931	481,599

9 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	82,373	-	82,373	105,914	-	105,914
Rent and rates	1,296	-	1,296	1,263	-	1,263
Light and heat	982	-	982	1,093	-	1,093
Repairs and renewals	1,360	-	1,360	2,710	-	2,710
Telephone	1,919	-	1,919	2,332	-	2,332
PPS and computer costs	10,467	-	10,467	12,357	-	12,357
Travel	-	143	143	31	1,955	1,986
Sundry expenses	418	-	418	1,837	-	1,837
Accountancy	-	4,117	4,117	-	5,842	5,842
Legal and professional	-	1,275	1,275	-	647	647
	98,815	5,535	104,350	127,537	8,444	135,981
Analysed between						
Charitable activities	98,815	5,535	104,350	127,537	8,444	135,981

The current and comparative figures listed above all relate to unrestricted funds.

Accountancy costs listed above include payments to the Independent Examiner of £1,860 (2019: £1,848) for Independent Examination work and £2,257 (2019: £3,994) for other services.

10 Committee Members

None of the Committee members (or any persons connected with them) received any remuneration during the year. During the year 3 trustees were reimbursed a total of £370 for travel expenses and other direct costs (2019: 1 trustee reimbursed £1,711).

Total donations received from the trustees and their related parties during the year was £4,956 (2019: £6,213).

There were no other disclosable related party transactions during the year.

During the year £641 (2019 - £610) was spent on Trustee & Professional Indemnity Insurance. The purpose of this insurance is to cover both the Committee members and the Mission.

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Evangelists	11	10
Office and support staff	3	3
Pensioners	1	1
Total	15	14

Employment costs	2020 £	2019 £
Wages and salaries	373,074	349,924
Social security costs	30,700	28,336
Other pension costs	23,796	19,716
	427,570	397,976

Remuneration paid to Key Management Personnel amounted to £65,201 (2019: £41,963).

Included within staff costs above, are payments to a former employee of £1,639 (2019: £1,607), under pension arrangements that existed at the time of their employment.

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

12 Other

	2020 £	2019 £
Net loss on disposal of tangible fixed assets	436	139

13 Net gains/(losses) on investments

	Unrestricted funds designated 2020 £	Unrestricted funds designated 2019 £
Revaluation of investments	9,736	53,366

14 Property, plant and equipment

	Freehold Land and buildings	Furniture & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	208,741	13,003	56,649	278,393
Disposals	-	-	(12,000)	(12,000)
At 31 December 2020	208,741	13,003	44,649	266,393
Depreciation and impairment				
At 1 January 2020	47,491	13,003	33,603	94,097
Depreciation charged in the year	2,794	-	5,228	8,022
Eliminated in respect of disposals	-	-	(9,864)	(9,864)
At 31 December 2020	50,285	13,003	28,967	92,255
Carrying amount				
At 31 December 2020	158,456	-	15,682	174,138
At 31 December 2019	161,249	-	23,046	184,295

The Committee are of the opinion that the land value on purchase of the Charity's freehold amounted to £97,000. This sum has not been subject to depreciation.

15 Fixed asset investments

	Listed investments	Other investments	Total
	£		£
Cost or valuation			
At 1 January 2020	1,069,093	153,561	1,222,654
Valuation changes	9,736	-	9,736
At 31 December 2020	1,078,829	153,561	1,232,390
Carrying amount			
At 31 December 2020	1,078,829	153,561	1,232,390
At 31 December 2019	1,069,093	153,561	1,222,654

Other investments comprise:	Notes	2020 £	2019 £
Non-current cash investments		70,000	153,561

15 Fixed asset investments **(Continued)**

Fixed asset investments revalued

Investments have been revalued to their open market value at the year end. Listed investments are valued with reference to the London Stock Exchange. All remaining investments are long-term cash investments and are therefore included at their redeemable value.

16 Financial instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,078,829	1,069,093

17 Inventories

	2020	2019
	£	£
Finished goods and goods for resale	11,764	22,790

As outlined in the accounting policies, a provision is made each year to impair the closing inventory valuation, thus recognising the proportion of stock that is given away (free of charge) as part of the Mission's charitable activities. An impairment of £12,744 (2019: £25,699) has been reflected in the Statement of Financial Activities.

18 Trade and other receivables

	2020	2019
Amounts falling due within one year:	£	£
Trade receivables	-	17
Other receivables	46,476	4,785
Prepayments and accrued income	8,934	12,146
	55,410	16,948

Included within Other receivables above are £43,986 (2019: £2,000) of legacies receivable which the Mission has been notified of, and which can be quantified with reasonable accuracy. There remain other legacies of which the Mission has been notified, which are as yet not able to be quantified, and hence these have not been included in the accounts.

19 Current liabilities

	2020	2019
	£	£
Trade payables	930	2,816
Accruals and deferred income	4,186	4,588
	5,116	7,404

20 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £23,796 (2019:£19,716).

As outlined in the Employees note, there is an ongoing liability for the Mission to fulfil its obligations to a former employee who continues to be entitled to income from the Mission. The future cost of this cannot be reliably estimated. and is not considered material to the accounts.

21 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 2019	Movement in funds: Incoming resources	Balance at 1 January 2020	Movement in funds: Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Bible fund	500	-	500	-	500

The Bible Fund represents monies given for the purchase of new Bibles, which remained unspent at the end of the year.

22 Designated funds

The income funds of the Mission include the following designated funds which have been set aside out of unrestricted funds by the Committee Members for the generation of future income:

	Balance at 1 January 2019	Income/ (Expenses)	Transfers	Revaluations, gains and losses	Balance at 1 January 2020	Income/ (Expenses)	Transfers	Revaluations, gains and losses	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
Tangible fixed assets	191,340	(10,476)	3,431	-	184,295	(8,021)	(2,136)	-	174,138
Investments	1,167,852	-	1,436	53,366	1,222,654	-	(83,561)	9,736	1,148,829
	1,359,192	(10,476)	4,867	53,366	1,406,949	(8,021)	(85,697)	9,736	1,322,967

Funds equal to the net book value of tangible fixed assets and market value of investments (including the revaluation reserve) are designated to reflect the restrictions that the assets impose upon the availability of reserves; the money tied up in the property and investments is not free to be spent as these assets are essential to the ongoing operations of the Mission. Premises are required to operate from and the investments generate much needed income to supplement supporters' donations. Movements on these funds represent additions and disposals to these categories of assets, as well as depreciation and value adjustments as appropriate.

23 Analysis of net assets between funds

	Unrestricted funds 2020	**Designated funds 2020**	**Restricted funds 2020**	**Total 2020**	Unrestricted funds 2019	Designated funds 2019	Restricted funds 2019	Total 2019
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 December 2020 are represented by:								
Property, plant and equipment	-	174,138	-	174,138	-	184,295	-	184,295
Investments	-	1,148,829	-	1,148,829	-	1,222,654	-	1,222,654
Current assets/(liabilities)	463,748	-	-	463,748	113,045	-	500	113,545
	463,748	1,322,967	-	1,786,715	113,045	1,406,949	500	1,520,494

24 Operating lease commitments

Total leasing payments made during the year amounted to £2,646 (2018: £6,906)

At the reporting end date the Mission had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	2,712	2,712
Between two and five years	2,712	5,424
	5,424	8,136

25 Cash generated from operations

	2020	2019
	£	£
Surplus/(deficit) for the year	266,221	(32,939)
Adjustments for:		
Investment income recognised in statement of financial activities	(33,483)	(37,836)
Loss on disposal of property, plant and equipment	436	139
Fair value gains and losses on investments	(9,736)	(53,366)
Depreciation and impairment of property, plant and equipment	8,021	10,476
Movements in working capital:		
Decrease/(increase) in inventories	11,026	(10,232)
(Increase)/decrease in trade and other receivables	(38,462)	8,447
(Decrease) in trade and other payables	(2,288)	(8,146)
Cash generated from/(absorbed by) operations	201,735	(123,457)

26 Analysis of changes in net funds

The Mission had no debt during the year.