

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

England & Wales · Charity number 233242

Details

Other names	NATIONAL COMMITTEE OF THE WOMEN'S WORLD DAY OF PRAYER FOR ENGLAND AND WALES AND NORTHERN IRELAND, W W D P, WWDP
Status	Registered
Legal form	Other
Registered	1965-01-01
Register	View on the Charity Commission register

Contact

Address
World Day Of Prayer
Commercial Road
Tunbridge Wells
TN1 2RR

Phone 01892541411

Email office@wwdp.org.uk

Website www.wwdp.org.uk

Activities

Objects: TO ASSIST FINANCIALLY OR OTHERWISE PROJECTS RUN BY CHRISTIAN CHARITIES THROUGHOUT THE WORLD.

Activities: The main objective is to unite Christians in prayer by (a) holding services on 1st Friday in March in each year;(b) fostering local interdenominational prayer groups and other activities;(c) distribution of Christian literature;(d) support women throughout the world with informed prayer and prayerful action;(e) assisting projects, financially or otherwise, run by Christian charities worldwide.

Classification

- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** WORLD WIDE
- Northern Ireland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£368,693	£354,047	-	-
2024-12-31	£427,099	£426,907	-	-
2023-12-31	£336,673	£362,447	-	-
2022-12-31	£369,740	£427,755	-	-
2021-12-31	£308,664	£310,031	-	-
2020-12-31	£435,408	£417,582	-	-

Trustees

Name	Role	Appointed
Elaine Barnett		2025-03-18
Elizabeth Louise Bowes		2022-09-20
Rev CAROLE BOURNE		2020-09-15

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 18

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 December 2025**

TRUSTEES	C S Bourne E L Bowes E Barnett (appointed 18.3.25)
PRINCIPAL ADDRESS	Commercial Road Tunbridge Wells Kent TN1 2RR
REGISTERED CHARITY NUMBER	233242
INDEPENDENT EXAMINER	BSR Bespoke Chartered Accountants Linden House Linden Close Tunbridge Wells Kent TN4 8HH
SOLICITORS	Drydales Solicitors LLP Cumberland House 24-28 Baxter Avenue Southend on Sea Essex SS2 6HZ
BANKERS	National Westminster Bank PLC 89 Mount Pleasant Road Tunbridge Wells Kent TN1 1QJ

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
for the year ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the charity is to unite Christians in prayer.

Significant activities

The charity furthers its objective and charitable purpose by:

1. Organising the Day of Prayer services held on the first Friday in March each year;
2. Fostering local interdenominational prayer groups and other activities to bring women together in closer fellowship, understanding and action throughout the year;
3. The distribution of Christian literature;
4. Supporting women throughout the world with informal prayer and prayerful actions; and
5. Assisting relevant projects, financially or otherwise, run by Christian charities throughout the world.

The trustees have considered how these activities benefit the public, specifically Christian women throughout the world, and ensure that they are accessible to those in need.

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity's main activity is the organisation of the annual Day of Prayer, held in March each year. This year it was held on 7 March 2025 with the theme of "I made you wonderful" prepared by women of the Cook Islands.

In May 2025, the charity once again also organised the residential Y-Pray? conference, a spiritually strong, stimulating and supportive ecumenical experience for women of all ages to explore prayer and faith in creative and exciting ways with a mission to introduce the next generation of women to WDP.

Once the charity's own financial needs have been met (as explained in the reserves policy further on in this report), any excess donations received are used to support projects run by other Christian organisations in the form of grants. A full list of the grants paid in the year can be found in note 6 of the financial statements.

FINANCIAL REVIEW

Financial position

The charity's work is entirely reliant upon the collections received at the annual Day of Prayer. The Trustees wish to express their gratitude to all those who have provided support in prayer, both with their time and financially. Donations, including any gift aid reclaimed, received during the year were £336,566 (2024: £364,435).

After the direct costs of organising events, overhead and governance costs and grants paid the charity made a surplus of £14,646 (2024: £192).

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
for the year ended 31 December 2025**

FINANCIAL REVIEW

Reserves policy

The cost of printing and distributing the service materials is substantial and in light of the majority of the charity's income being from the freewill donations collected at the annual service, the Trustees consider it appropriate to ensure the charity retains general reserves sufficient to meet any financial obligations, particularly for printing and distribution, for the next year.

General funds, which consist of cash and working capital available for use at short notice were £216,607 (2024: £199,810). The trustees consider this is at a reasonable level given total non-grant making costs of £253,478 in 2025.

The remaining funds held are those represented by the fixed assets of the charity, being the freehold property and equipment used for the day-to-day operations of the charity and total £177,940 (2024: £180,091) including the unrealised revaluation gains on the property resulting from the 2024 revaluation.

FUTURE PLANS

The trustees will continue to facilitate the annual Day of Prayer and encourage an increased number of participants in this worldwide wave of prayer. The trustees aim to develop the use of electronic communication technology to grow the links with World Day of Prayer organisations in other parts of the world.

Organisation of the 2026 World Day of Prayer is well under way and the theme of the 2026 event will be "I will give you rest, come" written by Christian Nigerian women.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is a registered, unincorporated charitable trust, governed by its constitution adopted on 21 January 1964 and amended by resolutions dated 20 September 1968, 14 January 1969, 11 July 1972, 2 July 1983, 12 March 1991, 20 May 1997, 18 September 2001, 1 February 2023, 19 May 2009 and 15 May 2018.

The charitable trust was registered with the UK Charity Commission on 1 January 1965.

Trustees and Governance

Trustees are appointed for a period of six years, to serve two years in each of the offices of Vice-Chairperson, Chairperson and President. New trustees will have had previous involvement with the World Day of Prayer and will be aware of the charity's aims and objectives. The outgoing trustees provide advice on the roles and responsibilities of the positions.

The National committee is responsible for all decision making and is made up of representatives from the main Christian denominations, the officers of the charity and one representative from each of the English speaking churches in Wales, the Welsh speaking churches in Wales and from Northern Ireland. The trustees and members of the National Committee give their time freely. No trustee received any remuneration during the year or in the previous year. There are around two thousand branches operating in England, Wales and Northern Ireland, which are facilitated by the National Committee through its administrative office.

C Bourne and E Bowes held the title to the freehold property belonging to the charity during the year ended 31 December 2025.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
for the year ended 31 December 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have examined the major strategic, economic and operational risks which the charity faces and confirm that systems and procedures have been established to enable regular reporting so that appropriate steps can be taken to mitigate risks as they arise.

The principal risk that the charity faces is that attendance at services on the Day of Prayer is reduced, as occurred in 2018 due to severe weather conditions or in 2020 due to government mandated lockdown to mitigate the pandemic, resulting in a significant reduction in income from collections.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

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

21/04/2026

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



.....
E L Bowes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

Independent examiner's report to the trustees of World Day of Prayer National Committee for England, Wales and Northern Ireland

I report to the charity trustees on my examination of the accounts of World Day of Prayer National Committee for England, Wales and Northern Ireland (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

N F Looseley BSc FCA CTA
The Institute of Chartered Accountants in England and Wales

BSR Bespoke Chartered Accountants
Linden House
Linden Close
Tunbridge Wells
Kent
TN4 8HH

Date:

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025**

		31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	336,566	364,435
Charitable activities	4		
Organising the Day of Prayer		26,602	56,785
Investment income	3	5,525	5,879
Total		368,693	427,099
EXPENDITURE ON			
Charitable activities	5		
Organising the Day of Prayer		253,478	299,954
Grant funding of Christian projects		100,569	126,953
Total		354,047	426,907
NET INCOME		14,646	192
Other recognised gains/(losses)			
Gains on revaluation of fixed assets		-	36,000
Net movement in funds		14,646	36,192
RECONCILIATION OF FUNDS			
Total funds brought forward		379,901	343,709
TOTAL FUNDS CARRIED FORWARD		394,547	379,901

The notes form part of these financial statements

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**BALANCE SHEET
31 December 2025**

		31.12.25	31.12.24
		Total	Total
		funds	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	11	177,940	180,091
CURRENT ASSETS			
Stocks	12	28,863	11,980
Debtors	13	8,373	2,648
Cash at bank and in hand		220,601	230,120
		257,837	244,748
CREDITORS			
Amounts falling due within one year	14	(41,230)	(44,938)
NET CURRENT ASSETS		216,607	199,810
TOTAL ASSETS LESS CURRENT LIABILITIES		394,547	379,901
NET ASSETS		394,547	379,901
FUNDS	15		
Unrestricted funds:			
General fund		216,607	199,810
Revaluation Fund		34,560	35,280
Fixed Asset fund		143,380	144,811
		394,547	379,901
TOTAL FUNDS		394,547	379,901

The financial statements were approved by the Board of Trustees and authorised for issue on~~21/04/2026~~..... and were signed on its behalf by:



.....
E L Bowes - Trustee

The notes form part of these financial statements

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirement of paragraph 33.7.

Income

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

Donations from World Day of Prayer events are recognised at the earlier of notification of the donation by the organising volunteers or receipt. All other donations are recognised upon receipt.

Income from the sale of resources and publications is recognised when the goods are delivered.

Income from interest is recognised when receipt is probable and the amount receivable can be measured reliably.

Expenditure

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

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

Tangible fixed assets

Tangible fixed assets held under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses.

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

Office equipment - 20% on straight line basis

Tangible fixed assets held under the revaluation model are stated at the revaluation amount, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and accumulated impairment losses.

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

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property - 2% on straight line basis

Stocks

Stock of publications, visual aids and other sundry items for resale are valued at the lower of cost and net realisable value on an average cost basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The charity currently has no restricted funds.

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

Pension costs and other post-retirement benefits

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

Basic financial instruments

The charity only enters into basic financial instruments, which include trade and other debtors and cash balances. They 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 instruments classified as receivable within one year are not amortised.

Going concern

The financial statements are prepared on a going concern basis and the trustees do not believe there are any uncertainties about the charity's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	293,036	331,854
Gift aid	29,219	30,968
Legacies	-	500
Other income	14,311	1,113
	<u>336,566</u>	<u>364,435</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	<u>5,525</u>	<u>5,879</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	Organising the Day of Prayer £	Total activities £
Sale of resources and publications	<u>24,504</u>	<u>56,785</u>
Y-Pray Conference tickets	<u>2,098</u>	<u>-</u>
	<u>26,602</u>	<u>56,785</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Organising the Day of Prayer	<u>176,515</u>	<u>-</u>	<u>76,963</u>	<u>253,478</u>
Grant funding of Christian projects	<u>-</u>	<u>100,569</u>	<u>-</u>	<u>100,569</u>
	<u>176,515</u>	<u>100,569</u>	<u>76,963</u>	<u>354,047</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

6. GRANTS PAYABLE

	2025	2024
	£	£
<u>Single institutional donations</u>		
Royal National Institute for the Blind	4,000	4,000
Salvation Army	3,000	2,000
Total	7,000	6,000
<u>Development grants</u>		
Embrace the Middle East	-	5,000
SAMS Ireland	5,000	5,000
The Big House	5,000	5,000
Y-Pray?	-	5,000
Zambuko Ra Jehova	5,000	5,000
Total	15,000	25,000
<u>Single institutional project grants</u>		
Baby Basics Denbigh	1,500	-
Baptist Missionary Society World Mission	-	3,000
Bible Reading Fellowship	3,000	-
The Bible Society in Northern Ireland	-	5,000
British and Foreign Bible Society	1,500	-
Catholic Workers Farm	2,000	-
Christian Blind Mission UK	-	2,000
COMPASS - Ghana	-	2,000
Cress UK	2,500	-
Dumi International Aid	-	2,000
Educating the Children	1,500	-
Eduspots	2,000	500
Fountain of Peace Children's Foundation	-	1,000
Global Care International	-	2,000
Imara-Uganda Peace Children's Foundation	-	1,000
Innovista	2,000	-
Jacaranda	-	2,500
John Aves Education Project	-	2,000
Kids Alive International	-	1,000
Kids Club Kampala	-	1,000
Kingsley Hall Church	2,500	-
Leprosy Mission Great Britain	-	1,000
LISAC Cameroon	3,024	-
London City Mission	3,000	2,000
Mike Campbell Foundation	-	2,000
Off The Fence	-	1,000
Parish Nursing Ministries	-	3,000
Pioneers UK Ministries	-	3,500
Project Harar	-	1,000
Pro-Vision International	-	3,000
Quakers in Britain	-	3,000
Reach mentoring	2,000	-
Release international	2,000	-
Ripple Effect International	-	2,000
Rock UK Adventure Centres Limited	-	1,000

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

6. GRANTS PAYABLE - continued

Royal National Mission to Deep Sea Fisherman	2,000	1,500
Standing in the Gap	2,500	-
St James's Church, Piccadilly	-	2,000
The House on the Corner	5,000	-
Tunbridge Wells Street Pastors	1,500	-
Women's Aid ABCLN	760	-
Wycliffe Bible Translators	-	1,000
Zambia Orphans Aid UK	-	3,000
Zimkids	-	2,000
Total	40,284	59,500
<u>Single institutional international donations</u>		
World Day of Prayer International Committee	11,523	15,937
World Day of Prayer Albania	2,509	-
World Day of Prayer Cook Islands	2,500	-
World Day of Prayer European Fund	2,000	3,187
World Day of Prayer Palestine	10,023	10,000
Total	28,555	29,124
<u>Single Grant</u>		
World Day of Prayer Northern Ireland	2,000	500
Total	2,000	500
<u>Single Institutional grants (Allocated by Welsh committee)</u>		
Association of Ceredidigion Independent Churches	800	400
Bancyfelin Chapel	-	650
Bro Nant Conwy Care	1,500	-
Care of Carys Ann	380	-
Churches Together of Wales	450	400
Cristion Interdenominational Publication	1,000	750
Ebenezer Chapel	500	-
Fellowship of Reconciliation	-	850
Gad Chapel, Colcain	-	450
Glynarthen Circle Singing Assembly	200	-
Holywell Community Welsh Church	200	-
Methodist Church in Wales Publication	600	450
Noddga Baptist Chapel	-	279
Publication of the Word	800	850
Sunday School Council	800	850
Sunday School , Mount Zion	500	-
West Carmarthen Independent Union	-	900
Total	7,730	6,829
Total Grants Payable	100,569	126,953

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

7. SUPPORT COSTS

	Finance £	Office costs £	Governance costs £	Totals £
Organising the Day of Prayer	6,740	63,042	7,181	76,963

Support and governance costs have been wholly allocated to the main charitable activity, Organising the Day of Prayer, on the basis that the vast majority of time spent by the trustees and the charity's employees relate to this activity.

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

	31.12.25	31.12.24
	Organising the Day of Prayer £	Total activities £
Insurance	2,581	1,897
Bank charges	745	-
Subscriptions	2,526	-
Legal and professional fees	888	-
Telephone	7,381	-
Sundries	360	-
Premises and Other costs	17,663	37,419
Meetings and Travel	32,522	33,953
Depreciation of tangible fixed assets	5,116	4,523
Auditors' remuneration	1,500	2,995
Auditors' remuneration for non audit work	5,681	7,339
	76,963	88,126

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees all give their time and expertise freely, without any form of remuneration or other benefit in cash or kind (2024: Nil).

Trustees' expenses

During the year the three trustees were reimbursed £3,047 (2024: £4,743) for travel, telephone and office expenses incurred in connection with the operation of the charity.

A trustees' liability insurance policy was obtained during the year at a cost of £2,581 (2024: £1,897).

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

9. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	84,203	69,299
Social security costs	1,538	10,959
Other pension costs	3,254	4,983
	<u>88,995</u>	<u>85,241</u>

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

	31.12.25	31.12.24
Employees	<u>4</u>	<u>4</u>

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

10. PRIOR YEAR ADJUSTMENT

The trustees have amended the reserves policy to show fixed asset and revaluations funds separately from other general funds as they consider this more clearly shows the financial position of the charity. There is no impact of this on total unrestricted funds as at 01 January 2024 or 31 December 2024.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST OR VALUATION			
At 1 January 2025	180,000	61,334	241,334
Additions	-	2,965	2,965
	<u>180,000</u>	<u>64,299</u>	<u>244,299</u>
At 31 December 2025	180,000	64,299	244,299
DEPRECIATION			
At 1 January 2025	3,600	57,643	61,243
Charge for year	3,600	1,516	5,116
	<u>7,200</u>	<u>59,159</u>	<u>66,359</u>
At 31 December 2025	7,200	59,159	66,359
NET BOOK VALUE			
At 31 December 2025	<u>172,800</u>	<u>5,140</u>	<u>177,940</u>
At 31 December 2024	<u>176,400</u>	<u>3,691</u>	<u>180,091</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

11. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 December 2025 is represented by:

	Freehold property £	Plant and machinery £	Totals £
Valuation in 2024	36,000	-	36,000
Cost	144,000	64,299	208,299
	<u>180,000</u>	<u>64,299</u>	<u>244,299</u>

If freehold property had not been revalued it would have been included at the following historical cost:

	31.12.25 £	31.12.24 £
Cost	<u>144,000</u>	<u>144,000</u>

Freehold property was valued on an open market basis on 23 September 2024 by Durlings, Chartered Surveyors.

12. STOCKS

	31.12.25 £	31.12.24 £
Finished goods	<u>28,863</u>	<u>11,980</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	590	-
Other debtors	1,134	-
Prepayments and accrued income	6,649	2,648
	<u>8,373</u>	<u>2,648</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	40	-
Other creditors	35,440	35,749
Accrued expenses	5,750	9,189
	<u>41,230</u>	<u>44,938</u>

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	199,810	19,762	(2,965)	216,607
Revaluation Fund	35,280	(720)	-	34,560
Fixed Asset fund	144,811	(4,396)	2,965	143,380
	<u>379,901</u>	<u>14,646</u>	<u>-</u>	<u>394,547</u>
TOTAL FUNDS	<u>379,901</u>	<u>14,646</u>	<u>-</u>	<u>394,547</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	368,693	(348,931)	19,762
Revaluation Fund	-	(720)	(720)
Fixed Asset fund	-	(4,396)	(4,396)
	<u>368,693</u>	<u>(354,047)</u>	<u>14,646</u>
TOTAL FUNDS	<u>368,693</u>	<u>(354,047)</u>	<u>14,646</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	196,373	4,715	(1,278)	199,810
Revaluation Fund	-	35,280	-	35,280
Fixed Asset fund	147,336	(3,803)	1,278	144,811
	<u>343,709</u>	<u>36,192</u>	<u>-</u>	<u>379,901</u>
TOTAL FUNDS	<u>343,709</u>	<u>36,192</u>	<u>-</u>	<u>379,901</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	427,099	(422,384)	-	4,715
Revaluation Fund	-	(720)	36,000	35,280
Fixed Asset fund	-	(3,803)	-	(3,803)
	<u>427,099</u>	<u>(426,907)</u>	<u>36,000</u>	<u>36,192</u>
TOTAL FUNDS	<u>427,099</u>	<u>(426,907)</u>	<u>36,000</u>	<u>36,192</u>

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

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	196,373	24,477	(4,243)	216,607
Revaluation Fund	-	34,560	-	34,560
Fixed Asset fund	147,336	(8,199)	4,243	143,380
	<u>343,709</u>	<u>50,838</u>	<u>-</u>	<u>394,547</u>
TOTAL FUNDS	<u>343,709</u>	<u>50,838</u>	<u>-</u>	<u>394,547</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	795,792	(771,315)	-	24,477
Revaluation Fund	-	(1,440)	36,000	34,560
Fixed Asset fund	-	(8,199)	-	(8,199)
	<u>795,792</u>	<u>(780,954)</u>	<u>36,000</u>	<u>50,838</u>
TOTAL FUNDS	<u>795,792</u>	<u>(780,954)</u>	<u>36,000</u>	<u>50,838</u>

Transfers between funds

The transfer from the Fixed Asset fund to the General fund represents the capitalisation of fixed assets purchased from general funds in the year.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Accounts

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

Registered Charity No 233242

NORMAN COX & ASHBY
Chartered Accountants

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
REPORTS	
Report of the Trustees	1 - 6
Report of the Independent Examiner	7
FINANCIAL STATEMENTS	
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 19

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and accounts 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Principle Objectives

The principal objective of the charity is to unite Christians in prayer.

Activities

The trust furthers its charitable purposes for the public benefit by:

- (i) holding services on the first Friday in March each year;
- (ii) fostering local interdenominational prayer groups and other activities to bring women together in closer fellowship, understanding and action throughout the year;
- (iii) the distribution of Christian literature;
- (iv) supporting women throughout the world with informal prayer and prayerful actions; and
- (v) assisting projects, financially or otherwise, run by Christian charities throughout the world.

During the year, the charity continued its objects. The major event with financial implications is the organisation of the Day of Prayer in March each year. This year it was held on 1 March 2024 with the theme of "I beg you, bear with one another in love" prepared by Palestinian women.

After meeting overhead expenses and maintaining reserves at a level stated in the policy of the trustees, the National Committee allocates surplus income by making grants to assist projects run by Christian charities throughout the world.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The trustees wish to express their gratitude to all those who have provided support in prayer, in time and financially during the year. Donations received during the year were £331,854 (2023: £268,998), with those under Gift Aid resulting in a repayment of £30,968 (2023: £28,093). Grants paid to support Christian work throughout the world were £126,953 (2023: £108,686).

FINANCIAL REVIEW

The charity's work is entirely reliant upon the collections received at the annual Day of Prayer. During the year, income to the Unrestricted Income Fund increased to £427,099 (2023: £336,673) and expenditure increased to £426,907 (2023: £362,477). There was a surplus for the year of £192 (2023: deficit of £25,774). The charity's freehold property was revalued during the year and an unrealised gain of £36,000 arose. After transferring £30,000 to the Contingency Fund, the balance was £114,901 (2023: £108,709).

The Contingency Fund, a Designated Fund, had a balance carried forward at 31 December 2024 of £265,000 (2023: £235,000). The Fund provides the resources to meet the cost of the Day of Prayer for one year in the event of lack of income due to unforeseen circumstances, such as occurred in the COVID-19 crisis in January 2020.

Reserves Policy

The cost of printing and distributing the service materials is substantial and the trustees took a policy decision a number of years ago to keep in reserves sufficient funds to meet any obligations, particularly to the printer, for the next year, in the event of a major decline in the income of the charity, which is mainly from the freewill donations collected at the annual service.

In May 2021, the trustees agreed to increase the annual transfer from the General Fund to the Contingency Fund from £5,000 to £30,000 a year for the following four years. The trustees have agreed that £30,000 should continue to be set aside and transferred into the Contingency Fund for the next five years, with a review to take place in two years' time.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

FINANCIAL REVIEW (CONTINUED)

Risk Management (Continued)

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The main risk is that attendance at services on the Day of Prayer is reduced, as occurred in 2018 due to severe weather conditions, resulting in a significant reduction in income from collections. Other risks include a repeat of the national lockdown as a result of another pandemic and services not being held due to political sensitivities within the different branches about the material or country being celebrated.

Plans for the Future

The trustees will continue to facilitate the annual Day of Prayer and encourage an increased number of participants in this worldwide wave of prayer. The trustees aim to develop the use of electronic communication technology and to grow the links with World Day of Prayer organisations in other parts of the world.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is a registered unincorporated charity which operates under a Constitution, adopted on 21 January 1964 and amended by resolutions dated 20 September 1968, 14 January 1969, 11 July 1972, 2 July 1983, 12 March 1991, 20 May 1997, 18 September 2001, 1 February 2003, 19 May 2009 and 1 January 2017. The trust was registered with the Charity Commission on 1 January 1965.

At the annual general meeting held on 15 May 2018, it was agreed to change the name of the charity from The National Committee of the Women's World Day of Prayer for England, Wales and Northern Ireland to World Day of Prayer National Committee for England, Wales and Northern Ireland. It is known as "World Day of Prayer – A women led, global, ecumenical Movement".

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Trustees

The trustees are appointed for a period of six years to serve two years in each of the offices of Vice-Chairperson, Chairperson and President. New trustees will have had previous involvement with the World Day of Prayer and will be aware of the charity's aims and objectives. The outgoing trustees provide advice on the roles and responsibilities of the positions.

The National Committee is responsible for all decision making and is made up of representatives from the main Christian denominations, the officers of the charity and one representative from each of the English speaking churches in Wales, the Welsh speaking churches in Wales and from Northern Ireland. The trustees and members of the National Committee give their time free. No trustee received any remuneration during the year or in the previous year and note 11 discloses the travel, telephone and office expenses reimbursed. There are around two thousand branches operating in England and Wales and Northern Ireland, which are facilitated by the National Committee through its administrative office.

Reference and Administrative Information

Registered Charity Number	233242
Working Name	World Day of Prayer
Office Manager	Victoria Daniell
Principle Office Address	Commercial Road Tunbridge Wells Kent TN1 2RR
Telephone	01892 541411
E-mail	office@wwdp.org.uk
Website	www.wwdp.org.uk

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reference and Administrative Information (Continued)

Trustees

who served during the year and to the date of this report

Nicola Hoskin-Stone	To 18 March 2025
Carole Bourne	
Louise Bowes	
Elaine Barnett	From 18 March 2025

Officers

President	Nicola Hoskin-Stone	To 17 September 2024
	Carole Bourne	From 17 September 2024
Chairperson	Carole Bourne	To 17 September 2024
	Louise Bowes	From 17 September 2024
Vice Chairperson	Louise Bowes	To 17 September 2024
	Elaine Barnett	From 18 March 2025
Appointed Offices	Liz Hall	From 20 September 2022
	Elaine Barnett	To 17 September 2024
	Jane Weedon	From 17 September 2024
	Charity Madenyika	From 17 September 2024

Independent Examiner	N M Gower-Smith FCA Norman Cox & Ashby, <i>Chartered Accountants</i> Flat 3, 18 Lewes Crescent Brighton, East Sussex BN2 1GB
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Bankers	National Westminster Bank PLC 89 Mount Pleasant Road Tunbridge Wells, Kent TN1 1QJ
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Solicitors	Drydales Solicitors LLP Cumberland House, 24-28 Baxter Avenue Southend on Sea, Essex SS2 6HZ
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**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 15/09/2025 and signed on their behalf by:



L. Bowes
Chairperson and Trustee

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

I report to the trustees on my examination of the accounts of the World Day of Prayer National Committee from England, Wales and Northern Ireland ("the Trust") for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered part of an independent examination.

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

N M Gower-Smith FCA
NORMAN COX & ASHBY
Chartered Accountants

Flat 3, 18 Lewes Crescent
Brighton, East Sussex BN2 1GB

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024 £	2023 £
UNRESTRICTED FUNDS	Note		
INCOME			
Donations and Legacies			
Donations and Contributions		331,854	268,998
Gift Aid Recovered		30,968	28,093
Legacies		500	-
Other Income		1,113	-
Charitable Activities			
Sale of Resources and Publications		56,785	35,320
Investment Income			
Interest on Cash Deposits		5,879	4,262
Total Income		427,099	336,673
EXPENDITURE	2		
Charitable Activities			
Organising the Day of Prayer		299,954	253,761
Grants Payable	4	126,953	108,686
		426,907	362,447
NET INCOME/(EXPENDITURE) AND NET MOVEMENT OF FUNDS		192	(25,774)
REVALUATION SURPLUS ON PROPERTY	5	36,000	-
RECONCILIATION OF FUNDS			
Total Funds brought forward at 1 January 2024		343,709	369,483
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2024	13	£379,901	£343,709

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**BALANCE SHEET
AT 31 DECEMBER 2024**

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible Assets	5		180,091		147,336
CURRENT ASSETS					
Stock	6	11,980		13,516	
Debtors	7	2,648		2,917	
Cash at Bank and in Hand	8	230,120		210,271	
Total Current Assets		244,748		226,704	
LIABILITIES					
Creditors falling due within one year	9	44,938		30,331	
Net Current Assets			199,810		196,373
NET ASSETS			£379,901		£343,709
FUNDS OF THE CHARITY					
Unrestricted Income Funds	10				
General Fund			114,901		108,709
Designated Fund			265,000		235,000
TOTAL CHARITY FUNDS			£379,901		£343,709

These financial statements were approved by the trustees on 15/09/2025 and signed on their behalf by



L Bowes
Chairperson and Trustee

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

1 ACCOUNTING POLICES

(a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice ("Charities SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The most significant area of uncertainty is the level of donated income which needs to be raised each year and is covered in more detail in the performance section of the Trustees' Report.

(b) Funds Structure

Unrestricted Income Funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. Designated Funds are unrestricted funds set aside by the trustees for a specific purpose.

The Designated Fund is the Contingency Fund which comprises amounts set aside to provide sufficient funds to meet the cost of the Day of Prayer for one year. A transfer of £30,000 is made from the General Fund each year. In addition, the trustees may make further transfers for specific purposes.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Branch income is recognised when the remittance has been received from each individual branch and it is matched to the appropriate banking. Other donations are recognised at the point of receipt. Sales of goods and publications are accounted for when they are received.

Interest on funds held on deposit is included upon notification of the paid or payable by the bank.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

1 ACCOUNTING POLICIES (CONTINUED)

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statements of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. In the case of an unconditional grant offer, this is accrued once approved.

(e) Allocation of Support and Governance Costs

Support costs and governance costs are included in expenses of charitable activities as they are all incurred in the furtherance of the charitable aims of facilitating the Day of Prayer. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to the independent examination and expenses incurred on behalf of the trustees.

(f) Charitable Activities

The expenditure on charitable activities includes operating and administrative costs, grants payable and governance costs.

(g) Tangible Fixed Assets and Depreciation

Fixed assets are included at cost less depreciation. All items with a purchase price of more than £100 have been capitalised in the year of purchase.

Depreciation has been provided at rates to write off the cost of fixed assets over their expected useful lives. Office Equipment is depreciated at 20% per annum on cost.

Freehold land is not depreciated. The freehold property has been revalued during the year and the valuation incorporated into the financial statements. The useful life of the property has been assessed by the trustees to be fifty years and depreciation is being charged at 2% per annum on a straight line basis.

(h) Stock

Stock of publications, visual aids and sundry items for resale are valued at the lower of cost and net realisable value.

(i) Pension

The charity makes contributions to a defined contribution scheme set up by automatic enrolment under the Pensions Act 2008. The assets of the scheme are held separately from the assets of the charity. The charge for the pension cost represents contributions payable to the scheme. The liability of the charity is limited to the amount of the contributions.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2024 £	2023 £
2 EXPENDITURE ON CHARITABLE ACTIVITIES		
(a) Organising the Day of Prayer		
Salaries (Note 3)	85,241	82,419
Premises and Other Costs	38,342	30,137
Depreciation of Premises	3,600	-
Printing and Direct Costs	64,620	60,126
Meetings and Travel	33,953	31,137
Purchases for Resale	38,154	-
Postage and Carriage	23,813	36,962
Governance Costs		
Independent Examiners Fee	2,995	2,895
Accountancy and Other Services		
From Independent Examiner's Firm	7,339	9,453
Trustees' Liability Insurance	1,897	632
	£299,954	£253,761
(b) Grants Payable (Note 4)		
Annual Donations	6,000	8,000
Development Grants	25,000	25,000
Project Grants	59,500	50,000
International Donations	29,124	18,729
Single Grant	500	1,000
Grants allocated by the Committee for the Welsh Speaking Churches	6,829	5,957
	£126,953	£108,686

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2024 £	2023 £
3 EMPLOYEES		
The average monthly number employed by the charity during the year	4	4
	=	=
Salaries	69,299	74,559
Social Security Costs	10,959	2,359
Pension Contributions	4,983	5,501
	=	=
TOTAL EMPLOYMENT COSTS FOR THE YEAR	£85,241	£82,419
	=	=
4 GRANTS PAYABLE		
(a) Single Institutional Donations		
British Red Cross	-	2,000
Royal National Institute for the Blind	4,000	4,000
Salvation Army	2,000	2,000
	=	=
	6,000	8,000
	=	=
(b) Development Grants		
Embrace the Middle East	5,000	5,000
SAMS Ireland	5,000	5,000
The Big House	5,000	5,000
Transform Burkina	-	5,000
Y-Pray?	5,000	-
Zambuko Ra Jehova	5,000	5,000
	=	=
	25,000	£25,000
	=	=

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2024 £	2023 £
4 GRANTS PAYABLE (Continued)		
(c) Single Institutional Project Grants		
Baptist Missionary Society World Mission	3,000	
The Bible Society in Northern Ireland	5,000	
British and Foreign Bible Society	2,500	
Christian Blind Mission UK	2,000	
COMPASS – Ghana	2,000	
Dumi International Aid	2,000	
EduSpots	500	
Fountain of Peace Children's Foundation	1,000	
Global Care International	2,000	
Imara-Uganda Education Fund	1,000	
Jacaranda	2,500	
John Aves Education Project	2,000	
Kids Alive International	1,000	
Kids Club Kampala	1,000	
Leprosy Mission Great Britain	1,000	
London City Mission	2,000	
Mike Campbell Foundation	2,000	
Off The Fence	1,000	
Parish Nursing Ministries	3,000	
Pioneers UK Ministries	3,500	
Project Harar	1,000	
Pro-Vision International	3,000	
Quakers in Britain	3,000	
Ripple Effect International	2,000	
Rock UK Adventure Centres Limited	1,000	
Royal National Mission to Deep Sea Fishermen	1,500	
St James's Church, Piccadilly	2,000	
Wycliffe Bible Translators	1,000	
Zambia Orphans Aid UK	3,000	
Zimkids	2,000	
	59,500	50,000

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2024 £	2023 £
4 GRANTS PAYABLE (CONTINUED)		
(d) Single Institutional International Donations		
World Day of Prayer International Committee	15,937	16,221
World Day of Prayer European Fund	3,157	-
World Day of Prayer Palestine	10,000	-
World Day of Prayer Albania	-	2,508
	29,124	18,729
(e) Single Grant		
World Day of Prayer Northern Ireland	500	1000
(f) Single Institutional Grants allocated by the Committee for the Welsh Speaking Churches		
Association of Ceredidigion Independent Churches	400	
Bancyfelin Chapel	650	
Churches Together of Wales	400	
Cristion Interdenominational Publication	750	
Fellowship of Reconciliation	850	
Gad Chapel, Colcain	450	
Methodist Church in Wales Publication	450	
Noddga Baptist Chapel	279	
Publication of the Word	850	
Sunday School Council	850	
West Carmarthen Independent Union	900	
	6,829	5,957
TOTAL GRANTS PAYABLE IN THE YEAR	£126,953	£108,686

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

5 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment £	Total £
Cost or Valuation			
At 1 January 2024	144,000	60,056	204,056
Revaluation in the year	36,000	1,278	37,278
At 31 December 2024	180,000	61,334	241,334
Depreciation			
At 1 January 2024	-	56,720	56,720
Charge for the year	3,600	923	4,523
At 31 December 2024	3,600	57,643	61,243
Net Book Value			
At 31 December 2024	£176,400	£3,691	£180,091
At 31 December 2023	£144,000	£3,336	£147,336

The freehold property consists of a property located in Commercial Road, Tunbridge Wells, used by the charity for offices and is consequently a functional fixed asset. It was valued at £180,000 on 23 September 2024 by Durlings, Chartered Surveyors, Tunbridge Wells on an open market valuation basis. The valuation has been included in these financial statements.

No depreciation is charged on the freehold land. The freehold building is depreciated over its estimated useful life which the trustees believe to be fifty years. This results in an annual charge of 2% per annum of £3,600.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2024 £	2023 £
6 STOCK		
Stock of goods for sale	£11,980	£13,516
	<u> </u>	<u> </u>
7 DEBTORS		
Prepayments	£2,648	£2,917
	<u> </u>	<u> </u>
8 CASH AT BANK AND IN HAND		
National Westminster Bank plc		
Current Account	34,041	9,597
Liquidity Manager 30 Day Account	7,296	12,189
Bonus Saver	3,485	540
Liquidity Manager 35 Day Account	183,351	177,626
HSBC plc		
Current Account (Wales)	1,947	10,041
Petty Cash	-	278
	<u> </u>	<u> </u>
	£230,120	£210,271
	<u> </u>	<u> </u>
9 LIABILITIES		
Creditors		
Accruals	9,189	16,296
Other Creditors	35,749	14,035
	<u> </u>	<u> </u>
	£44,938	£30,331
	<u> </u>	<u> </u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

10 UNRESTRICTED FUNDS

	General Fund £	Designated Fund £	Total Funds £
At 1 January 2024	108,709	235,000	343,709
Income for the year	427,099	-	427,099
Expenditure for the year	(426,907)	-	(426,907)
Revaluation of Property	36,000	-	36,000
Transfer between Funds	(30,000)	30,000	-
	£114,901	£265,000	£379,901

The Unrestricted Funds are available to be spent for any purpose of the charity.

The Contingency Fund represents amounts set aside for the continuing operation of the charity in the event of a major decline in offerings at the nationwide annual service, mainly caused by severe external events,

11 TRUSTEES

The trustees all give freely of their time and expertise, without any form of remuneration or other benefit in cash or kind (2023:nil). During the year three trustees were reimbursed £4,743 (2023: £7,497) for travel, telephone and office expenses incurred in connection with the operation of the charity.

A Trustees' Liability Insurance policy was obtained during the year at a cost of £1,897 (2023: £632).

**WORLD DY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

12 RECONCILIATION OF FUNDS

Unrestricted Fund	2024	2023
	£	£
At 1 January 2024	343,709	369,483
Net Movements in Funds for the year	192	(25,774)
Surplus on Revaluation of Property	36,000	-
	£379,901	£343,709
Represented by:		
Fixed Assets	180,091	147,336
Current Assets	244,748	226,704
Current Liabilities	(44,938)	(30,331)
	£379,901	£343,709

FINANCIAL COMMITMENTS

The charity had no annual commitments under non-cancellable leases at 31 December 2024 or 2023.

Accounts



**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

Registered Charity No 233242

NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Page
REPORTS	
Report of the Trustees	1 - 4
Report of the Independent Examiner	5
FINANCIAL STATEMENTS	
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the accounts 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Principal Objectives

The principal object of the charity is to unite Christians in prayer.

Activities

The trust furthers its charitable purposes for the public benefit by:

- (i) holding services on the first Friday in March in each year;
- (ii) fostering local interdenominational prayer groups and other activities bringing women together in closer fellowship, understanding and action throughout the year;
- (iii) distribution of Christian literature;
- (iv) supporting women throughout the world with informed prayer and prayerful action; and
- (v) assisting projects, financially or otherwise, run by Christian charities throughout the world.

During the year, the charity continued its objects. The major event with financial implications is the organisation of the Day of Prayer in March of each year.

This year it was held on 3 March 2023, with the theme of "I have heard about your faith", prepared by the National Committee of Taiwan and used throughout the world.

After meeting overhead expenses and maintaining reserves at a level stated in the policy of the trustees, the National Committee allocates surplus income by making grants to assist projects run by Christian charities throughout the world.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The service was prepared by the National Committee of Taiwan. It was amended and refined over sixteen months after input from those attending Preparation Days. The work of all the volunteers was greatly appreciated, as was the work of the office staff.

There are four paid staff in the office and all other personnel who work for the charity are volunteers. The deemed value of the time provided by the volunteers cannot be quantified and is not recorded in the financial statements.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The trustees would like to express their gratitude to all those who have provided support in prayer, in time and financially during the year. Donations received during the year were £268,998 compared with £313,837 in 2022. Donations under Gift Aid resulted in a repayment of tax of £28,093 (2022: £25,210). Grants paid from the Unrestricted Income Fund in the year to support Christian work throughout the world were £108,686 (2022: £71,248).

FINANCIAL REVIEW

The charity's work is entirely reliant upon the financial collections received at the annual Day of Prayer. During the year, income in the Unrestricted General Fund decreased from £163,853 in 2022 to £108,709 in 2023 and expenditure decreased from £390,009 to £361,817. There was a deficit for the year of £55,396 after transferring £30,000 to the Contingency Fund. The balance at 31 December 2023 was £108,709 (2022: £163,853).

The trustees agreed to make an annual allocation of £8,000 to the Welsh Committee for their use in paying grants, printing, staff costs and other expenses.

The Designated Fund had a balance carried forward at 31 December 2023 of £235,000 on the Contingency Fund (2022: £205,000). The Young Women's Conference Fund was closed during the year.

The Restricted European Fund was closed on 26 July 2023.

Reserves policy

The cost of printing and distributing the service material is substantial and a policy decision has been taken to keep in reserve sufficient funds each year to meet any obligations, particularly to the printer, for the succeeding year in the event of a major decline in the income of the charity, which is mainly from freewill donations collected at the annual services.

In May 2021, the trustees agreed to increase the annual transfer from the General Fund to the Contingency Fund from £5,000 to £30,000 a year for the next four years. The balance on the Contingency Fund at 1 January 2023 was £205,000 and £235,000 at 31 December 2023.

Risk Management

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The main risk is that attendance at the services on the Day of Prayer is reduced, as occurred in 2018 due to severe weather conditions, resulting in a significant reduction in income from collections. Other risks include a repeat of the national lockdown as a result of another pandemic and services not being held due to political sensitivities within the different branches about the material or country being celebrated.

Plans for the Future

The trustees will continue to facilitate the annual Day of Prayer and encourage an increased number of participants in this worldwide wave of prayer. The trustees aim to develop the use of electronic communication technology and to grow the links with World Day of Prayer organisations in other parts of the world.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is a registered unincorporated charity which operates under a Constitution, adopted on 21 January 1964 and amended by resolutions dated 20 September 1968, 14 January 1969, 11 July 1972, 2 July 1983, 12 March 1991, 20 May 1997, 18 September 2001, 1 February 2003, 19 May 2009, and 1 September 2017. The trust was registered with the Charity Commission on 1 January 1965.

At the annual general meeting held on 15 May 2018, it was agreed to change the name of the charity from The National Committee of the Women's World Day of Prayer for England and Wales and Northern Ireland to World Day of Prayer National Committee for England, Wales and Northern Ireland. It will be known as World Day of Prayer – A women led, global, ecumenical Movement.

Trustees

The trustees are appointed for a period of six years to serve two years in each of the offices of Vice-Chairperson, Chairperson and President. New trustees will have had previous involvement with the World Day of Prayer and will be aware of the charity's aims and objectives. The outgoing trustees provide advice on the roles and responsibilities of the positions.

The National Committee is responsible for all decision making and is made up of representatives from the main Christian denominations, the officers of the Charity and one representative from each of the English speaking churches in Wales, the Welsh speaking churches in Wales and from Northern Ireland. The trustees and members of the National Committee give their time free. No trustee received any remuneration in the year and note 12 discloses the travel, telephone and office expenses reimbursed. There are over 2,000 branches operating in England and Wales and Northern Ireland which are facilitated by the National Committee through its administrative office.

Reference and Administrative Information

Registered Charity Number	233242
Working Name	World Day of Prayer
Principal Office Address	Commercial Road, Tunbridge Wells, Kent TN1 2RR
Telephone	01892 541411
E-mail	office@wwdp.org.uk
Website	www.wwdp.org.uk
Trustees who served throughout the year and to the date of signature of this report	Mrs Nicola Hoskin-Stone The Rev Carole Bourne The Rev Louise Bowes

Officers

President	Mrs Nicola Haskin-Stone	From 20 September 2022
Chairperson	The Rev Carole Bourne	From 20 September 2022
Vice Chairperson	The Rev Louise Bowes	From 20 September 2022
Appointed Officers	Mrs Liz Hall	From 20 September 2022
	Mrs Elaine Barnett	From 19 September 2023

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reference and Administrative Information (Continued)

Office Manager	Victoria Daniell
Independent Examiner	N M Gower-Smith FCA Norman Cox & Ashby, <i>Chartered Accountants</i> Grosvenor Lodge, 72 Grosvenor Road Tunbridge Wells, Kent TN1 2AZ
Bankers	National Westminster Bank plc 89 Mount Pleasant Road Tunbridge Wells, Kent TN1 1QJ
Solicitors	Drysdales Cumberland House 24-28 Baxter Avenue Southend on Sea, Essex SS2 6HZ

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 13 May 2024 and signed on their behalf by:

C Bourne
Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the accounts of the World Day of Prayer National Committee for England, Wales and Northern Ireland ("the Trust") for the year ended 31 December 2023, which are set out on pages 6 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000, and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with Section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

N M Gower-Smith, FCA
NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

13 May 2024

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	Note	Unrestricted Funds £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Donations and Legacies					
Donations and Contributions		268,998		268,998	313,837
Gift Aid Recoverable		28,093	-	28,093	25,210
Legacies		-	-	-	350
Charitable Activities					
Sale of Resources and Publications		35,320	-	35,320	29,535
Investment Income					
Interest on Cash Deposits		4,262	-	4,262	808
Total Income		<u>336,673</u>	<u>-</u>	<u>336,673</u>	<u>369,740</u>
EXPENDITURE					
	2				
Charitable Activities					
Organising the Day of Prayer		253,383	378	253,761	318,761
Grants Payable	4	108,686	-	108,686	108,994
Total Expenditure		<u>362,069</u>	<u>378</u>	<u>362,447</u>	<u>427,755</u>
NET EXPENDITURE AND NET MOVEMENT OF FUNDS FOR THE YEAR		<u>(25,396)</u>	<u>(378)</u>	<u>(25,774)</u>	<u>(58,015)</u>
RECONCILIATION OF FUNDS					
Total Funds brought forward at 1 January 2023		369,105	378	369,483	427,498
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2023	13	<u>£343,709</u>	<u>£-</u>	<u>£343,709</u>	<u>£369,483</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**BALANCE SHEET
AT 31 DECEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		147,336		149,095
CURRENT ASSETS					
Stock	6	13,516		1,263	
Debtors	7	2,917		10,746	
Cash at Bank and in Hand	8	210,271		231,115	
Total Current Assets		226,704		243,124	
LIABILITIES					
Creditors falling due within one year	9	30,331		22,736	
Net Current Assets			196,373		220,388
NET ASSETS			£343,709		£369,483
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds	10				
General Fund		108,709		163,853	
Designated Funds		235,000		205,252	
			343,709		369,105
Restricted Income Fund	11		-		378
TOTAL CHARITY FUNDS			£343,709		£369,483

These financial statements were approved by the trustees on 13 May 2024 and signed on their behalf by

C Bourne
Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

1 ACCOUNTING POLICIES

(a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice ("Charities SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The most significant area of uncertainty is the level of donated income which needs to be raised each year and is covered in more detail in the performance section of the Trustees' Report.

(b) Funds Structure

Unrestricted Income Funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. Designated Funds are unrestricted general funds set aside by the trustees for a specific purpose.

The Designated Funds are:

(a) The Contingency Fund which comprises amounts set aside to provide sufficient funds to meet the cost of one year's Day of Prayer. A transfer of £30,000 is made from the General Fund each year. In addition, the trustees make further transfers for specific purposes.

(b) The Young Women's Conference Fund which exists to finance conferences to be held in future years.

Restricted Income Funds are gifts received with the use restricted by the donor.

The Restricted Fund is the European Fund which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Branch income is recognised when the remittance has been received from each individual branch and it is matched to the appropriate banking. Other donations are recognized at the point of receipt.

Sales of goods and publications are accounted for when they are received.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

1 ACCOUNTING POLICIES (CONTINUED)

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer, this is accrued once approved.

(e) Allocation of Support and Governance Costs

Support costs and governance costs are included in expenses of charitable activities as they are all incurred in furtherance of the charitable aim of facilitating the Day of Prayer.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and expenses incurred on behalf of the trustees.

(f) Charitable Activities

The expenditure on charitable activities includes operating and administrative costs, grants payable and governance costs.

(g) Tangible Fixed Assets and Depreciation

Fixed assets are included at cost less depreciation. All items with a purchase price of more than £100 have been capitalised in the year of purchase.

Depreciation has been provided at rates to write off the cost of fixed assets over their expected useful lives:

Office Equipment - 20% per annum on cost

Freehold property has been included at the net carrying value at 1 January 2016. In accordance with FRS 102 and the Charities SORP it has not been depreciated. If any annual impairment review shows that a permanent diminution in value of the property has occurred, provision is made and included in depreciation.

(h) Stock

Stock of publications, visual aids and sundry items for resale are valued at the lower of cost and net realisable value.

(i) Pension

The charity makes contributions to a defined contribution scheme set up by automatic enrolment under the Pensions Act 2008. The assets of the scheme are held separately from the assets of the charity. The charge for the pension cost represents contributions payable to the scheme. The liability of the charity is limited to the amount of the contributions.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	Unrestricted Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
2 EXPENDITURE ON CHARITABLE ACTIVITIES				
(a) Organising the Day of Prayer				
Salaries (Note 3)	82,419	-	82,419	88,368
Premises and Other Costs	30,137	-	30,137	81,218
Printing and Direct Costs	60,126	-	60,126	75,408
Meetings and Travel	30,759	378	31,137	33,170
Postage and Carriage	36,962	-	36,962	31,367
Governance Costs				
Independent Examination Fee	2,895	-	2,895	2,345
Accounting and Other Services from Independent Examiner's Firm	9,453	-	9,453	5,975
Trustees' Liability Insurance	632	-	632	910
	<u>253,383</u>	<u>378</u>	<u>253,761</u>	<u>318,761</u>
(b) Grants Payable (Note 4)				
Single Institutional Core Grants	-	-	-	5,000
Annual Donations	4,000	-	4,000	4,000
Development Grants	25,000	-	25,000	10,000
Project Grants	50,000	-	50,000	35,536
International Donations	18,725	-	18,725	10,762
Grants Allocated by the Committee for the Welsh Speaking Churches	5,957	-	5,957	5,950
	<u>108,686</u>	<u>-</u>	<u>108,686</u>	<u>71,248</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£362,069</u>	<u>£378</u>	<u>£362,447</u>	<u>£390,000</u>

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

	2023 £	2022 £
3 EMPLOYEES		
The average monthly number employed by the charity during the year was:	4	3
Salaries	74,559	83,667
Social Security Costs	2,359	1,396
Pension Contributions	5,501	3,305
TOTAL EMPLOYMENT COSTS FOR THE YEAR	£82,419	£88,368

During the year there were **two** full time employees and **one** part time employee. All the time of the employees involved support services to the charitable activities and support to the governance of the charity. No employee earned more than £60,000 per annum. Under automatic enrolment under the Pensions Act 2008, the charity commenced to make contributions for two employees during the year. There were no outstanding contributions at the balance sheet date.

4 GRANTS PAYABLE

(a) Single Institutional Core Grants

28 Too Many	-	5,000
	-	5,000

(b) Single Institutional Donations

British Red Cross	2,000	-
Royal National Institute for the Blind	4,000	4,000
Salvation Army	2,000	-
	8,000	4,000

(c) Development Grants

Embrace the Middle East	5,000	5,000
Traidcraft Exchange	-	5,000
SAMS Ireland	5,000	5,000
The Big House	5,000	-
Transform Burkina	5,000	-
Zambuko Ra Jehova	5,000	-
	25,000	15,000

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

	2023 £	2022 £
4 GRANTS PAYABLE (Continued)		
(d) Single Institutional Project Grants		
Bible Society Northern Ireland	500	500
Christian Aid – Libya (2022 Ukraine)	3,000	5,000
Church Pastoral Aid Society	-	500
Cord	2,000	-
Corrymeela Community	-	2,000
Feed the Minds	1,000	-
Food for the Hungry	500	-
Forward Africa Education Trust	-	800
Friends of the Holy Land	2,000	-
Girls Brigade Northern Ireland	2,000	-
Homes of Promise	500	-
Hope and Light	-	2,358
Hope Christian Trust	5,000	-
Imago Sei	1,000	-
Innovista International	-	2,000
Jacaranda UK	1,000	-
Kids Alive	1,000	-
Livability	3,000	-
Leaders of Worship and Preachers Trust	500	-
Marylebone Project	2,500	-
Methodist Church	-	2,000
Middle East Media	500	-
Mind the Gap	1,000	-
Mission without Borders	1,000	-
Mosaic Middle East	1,000	-
Move the World	2,000	-
New Hope Trust	-	2,000
Pakistan Flood Appeal	5,000	-
Peace Works Zimbabwe	-	667
Peckham Park Church	500	-
Pioneers UK Ministries	2,000	-
Porridge and Pens	-	1,515
Prayer Spaces in Schools	500	-
Quaker Congo	-	1,000
Raven House Trust	-	2,000
Reach	500	-
Ripple Effect	2,000	-
Sailors Society	-	1,196
Samaritans Purse	2,000	-
Sixty One	-	1,000
SportsReach	1,500	-
Teen Challenge UK	-	2,000
Torch Trust	-	1,000
Touchstone	-	2,000
Toy Box Charity	1,000	-
Transform Burkina (Two gifts)	2,000	-
Vine Trust	-	1,000
Word for the World	1,000	-
Zambia Orphans Aid	2,000	-
	50,000	30,536

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2023 £	2022 £
4 GRANTS PAYABLE (Continued)		
(e) Single Institutional International Donations		
World Day of Prayer International Committee – Annual	16,221	5,726
World Day of Prayer National Committee of Albania	2,508	5,036
	18,729	10,762
(g) Single Grant		
World Day of Prayer – Northern Ireland	1,000	-
(h) Single Institutional Grants Allocated by the Committee for Welsh Speaking Churches		
Association of Ceredigion Independent Churches	400	-
Bancyfelin Chapel	400	-
Bro Nant Conwy Care Pastorate	1,050	-
Cei Newydd Independent Church		
Singing Assembly and Circle	100	-
Churches Together in Wales	450	450
Cymdeithas y Cymod	-	675
Cyngor Ysgolion Sul	-	450
Cynnal	-	450
Cristion Inerdenominational Publication	750	-
Denominational and Interdenominational Publications	-	1,450
Ebeneser Sunday School, Treuddyn	407	-
Gofalaeth Bo Llaniwchllyn		375
Hope-Siloh Chapel, Pontardulais		250
Llyfrau Llafar Cymru		750
The Methodist Church Welsh Circuit Bi-monthly Publication	500	-
Pantycrugiau Chapel	100	-
Priordy Chapel, Caerfyrddin	400	-
Publication of the Word	500	-
Salem Sunday School, Rhyd-y-Foel/Horeb, Betws yn Rhos	300	-
Sunday School Council	500	-
Tabernacle Club and Sunday School, Pencader	100	-
Union of Welsh Independents	-	1,100
	5,957	5,950
TOTAL GRANTS PAYABLE IN THE YEAR	£108,686	£71,248

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

5 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment £	Total £
Cost or Valuation			
At 1 January 2023 and at 31 December 2023	144,000	60,056	204,056
Depreciation			
At 1 January 2023	-	54,961	54,961
Charge for the year	-	1,759	1,759
At 31 December 2023	-	56,720	56,720
Net Book Value			
At 31 December 2023	£144,000	£3,336	£147,336
At 31 December 2022	£144,000	£5,095	£149,095

The freehold property consists of a property located in Commercial Road, Tunbridge Wells, used by the charity for offices and is consequently a functional fixed asset. It was valued at £150,000 on 9 December 2010 by Bracketts, Chartered Surveyors, Tunbridge Wells. Depreciation of £6,000 was charged up to 31 December 2014. It has been included at the net carrying value at 1 January 2016 of £144,000. It has not been depreciated, as allowed by FRS 102 and the Charities SORP. Provision will be made and the charge included in depreciation if an annual impairment review shows a permanent diminution in the value of the property has occurred. A valuation by a Chartered Surveyor on 15 September 2017 gave an open market value of £185,000.

	2023 £	2022 £
6 STOCK		
Stock of Goods	£13,516	£1,263
7 DEBTORS		
Debtors	-	9,251
Prepayments	2,917	1,945
	£2,917	£10,746

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2023 £	2022 £
8 CASH AT BANK AND IN HAND		
National Westminster Bank plc		
Current Account	9,597	28,926
Liquidity Manager 30 Day Account	12,189	12,043
European Fund Account	-	108
Bonus Saver	540	6,440
Liquidity Manager 35 Day Account	177,626	173,541
HSBC plc		
Current Account (Wales)	10,041	9,925
Petty Cash	278	132
	£210,271	£231,115

9 LIABILITIES

Creditors falling due within one year

Accruals	16,296	7,206
Other Creditors	14,035	15,530
	£30,331	£22,736

10 UNRESTRICTED FUNDS

	General Fund	Designated Funds		Total Funds
		Contingency Fund	Conference Fund	
	£	£	£	£
At 1 January 2023	163,853	205,000	252	369,105
Income	336,673	-	-	336,673
Expenditure	(361,817)	-	(252)	(362,069)
Transfer between Funds	(30,000)	30,000	-	-
At 31 December 2023	£108,709	£235,000	£-	£343,709

The Unrestricted Funds are available to be spent for any of the purposes of the charity.

The Contingency Fund represents amounts set aside for the continuing operation of the charity in the event of a major decline in offerings, mainly caused by severe external events.

The Young Women's Conference Fund was closed during the year. It comprised funds set aside for future conferences.

WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

11 RESTRICTED FUND

	£
At 1 January 2023	378
Income	-
Expenditure	(378)
At 31 December 2023	£-

The Restricted Fund is the European Fund, which was closed during the year. It comprised donations received to provide the travel expenses for attendance at European Committees by two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

12 TRUSTEES

The trustees all give freely of their time and expertise, without any form of remuneration or other benefit in cash or kind (2022: £nil). During the year, three trustees were reimbursed £7,497 (2022: £6,268) for travel, telephone and office expenses incurred in connection with the operation of the charity.

Trustees' liability insurance has been obtained at a cost of £632 (2022: £910).

13 RECONCILIATION OF FUNDS

	Unrestricted Funds £	Restricted Fund £	Total 2023 £	Total 2022 £
At 1 January 2023	369,105	378	369,483	427,498
Net Movements in Funds for the year	(25,396)	(378)	(25,774)	(58,015)
At 31 December 2023	£343,709	£-	£343,709	£369,483
Represented by:				
Fixed Assets	147,336	-	147,336	149,095
Current Assets	226,704	-	226,704	243,124
Current Liabilities	(30,331)	-	(30,331)	(22,736)
	£343,709	£-	£343,709	£369,483

14 FINANCIAL COMMITMENTS

The charity had no annual commitments under non-cancellable operating leases at 31 December 2023 or at 31 December 2022.

Accounts

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

Registered Charity No 233242

NORMAN COX & ASHBY

Chartered Accountants and Statutory Auditors

Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

CONTENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Page
 REPORTS	
Report of the Trustees	1 - 4
Report of the Independent Examiner	5
 FINANCIAL STATEMENTS	
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Principal Objectives

The principal object of the charity is to unite Christians in prayer.

Activities

The trust furthers its charitable purposes for the public benefit by:

- (i) holding services on the first Friday in March in each year;
- (ii) fostering local interdenominational prayer groups and other activities bringing women together in closer fellowship, understanding and action throughout the year;
- (iii) distribution of Christian literature;
- (iv) supporting women throughout the world with informed prayer and prayerful action; and
- (v) assisting projects, financially or otherwise, run by Christian charities throughout the world.

During the year, the charity continued its objects. The major event with financial implications is the organisation of the Day of Prayer in March of each year.

The National Committee planned the Order of Service for the Day of Prayer on 4 March 2022, which was used throughout the world. The theme was "I know the plans I have for you."

After meeting overhead expenses and maintaining reserves at a level stated in the policy of the trustees, the National Committee allocates surplus income by making grants to assist projects run by Christian charities throughout the world.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The Order of Service for 2022 was prepared with the involvement of various committees and groups over many months and their work was greatly appreciated.

There are three paid staff in the office and all other personnel who work for the charity are volunteers. The deemed value of the time provided by the volunteers cannot be quantified and is not recorded in the financial statements.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The trustees would like to express their gratitude to all those who have provided support in prayer, in time and financially during the year. Donations under Gift Aid resulted in a repayment of tax of £25,210 (2021: £29,711). Grants paid in the year to support Christian work throughout the world were £71,248 (2021: £69,365).

FINANCIAL REVIEW

The charity's work is entirely reliant upon the financial collections received at the annual Day of Prayer. During the year, income in the Unrestricted General Fund increased from £304,964 in 2021 to £313,837 in 2022 and expenditure increased from £309,080 to £390,009. There was a deficit for the year of £20,269 after transferring £30,000 to the Contingency Fund. The balance at 31 December 2022 was £163,853 (2021: £214,122).

The trustees agreed to make an annual allocation of £7,500 to the Welsh Committee for their use in paying grants, printing and other expenses.

The Designated Funds had balances carried forward at 31 December 2022 of £205,000 on the Contingency Fund (2021: £175,000) and £252 on the Young Women's Conference (2021: £252).

The balance carried forward on the Restricted European Fund at 31 December 2021 was £38,124 (2021: £34,425). It received no income during the year (2021: £3,700) and expenditure was £37,746 (2021: £1), leaving a balance of £378 to carry forward at the end of the year. The fund comprises amounts donated to pay for the travel expenses for two delegates from Europe on the International Executive Committee of World Day of Prayer and to provide travel expenses for European committees.

Reserves policy

The cost of printing and distributing the service material is substantial and a policy decision has been taken to keep in reserve sufficient funds each year to meet any obligations, particularly to the printer, for the succeeding year in the event of a major decline in the income of the charity, which is mainly from freewill donations collected at the annual services.

In May 2021, the trustees agreed to increase the annual transfer from the General Fund to the Contingency Fund from £5,000 to £30,000 a year for the next four years. The balance on the Contingency Fund at 1 January 2022 was £175,000 and £205,000 at 31 December 2022.

Risk Management

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The main risk is that attendance at the services on the Day of Prayer is reduced, as occurred in 2018 due to severe weather conditions, resulting in a significant reduction in income from collections.

Plans for the Future

The trustees will continue to facilitate the annual Day of Prayer and encourage an increased number of participants in this worldwide wave of prayer.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is a registered unincorporated charity which operates under a Constitution, adopted on 21 January 1964 and amended by resolutions dated 20 September 1968, 14 January 1969, 11 July 1972, 2 July 1983, 12 March 1991, 20 May 1997, 18 September 2001, 1 February 2003, 19 May 2009, and 1 September 2017. The trust was registered with the Charity Commission on 1 January 1965.

At the annual general meeting held on 15 May 2018, it was agreed to change the name of the charity from The National Committee of the Women's World Day of Prayer for England and Wales and Northern Ireland to World Day of Prayer National Committee for England, Wales and Northern Ireland. It will be known as World Day of Prayer – A women led, global, ecumenical Movement.

Trustees

The trustees are appointed for a period of six years to serve two years in each of the offices of Vice-Chairperson, Chairperson and President. New trustees will have had previous involvement with the World Day of Prayer and will be aware of the charity's aims and objectives. The outgoing trustees provide advice on the roles and responsibilities of the positions.

The National Committee is responsible for all decision making and is made up of representatives from the main Christian denominations, the officers of the Charity and one representative from each of the English speaking churches in Wales, the Welsh speaking churches in Wales and from Northern Ireland. The trustees and members of the National Committee give their time free. No trustee received any remuneration in the year and note 12 discloses the travel, telephone and office expenses reimbursed. There are over 2,000 branches operating in England and Wales and Northern Ireland which are facilitated by the National Committee through its administrative office.

Reference and Administrative Information

Registered Charity Number	233242
Working Name	World Day of Prayer
Principal Office Address	Commercial Road, Tunbridge Wells, Kent TN1 2RR
Telephone	01892 541411
E-mail	office@wwdp.org.uk
Website	www.wwdp.org.uk
Trustees who served throughout the year and to the date of signature of this report	Dr Elizabeth Burroughs Mrs Nicola Hoskin-Stone The Rev Carole Bourne
Officers	
President	Dr Elizabeth Burroughs To 20 September 2022 Mrs Nicola Hoskin-Stone From 20 September 2022
Chairperson	Mrs Nicola Hoskin-Stone To 20 September 2022 The Rev Carole Bourne From 20 September 2022
Vice Chairperson	The Rev Carole Bourne To 20 September 2022 The Rev Louise Bowes From 20 September 2022
Appointed Officers	The Rev Louise Bowes To 20 September 2022 Mrs Christine Miles To 20 September 2022 Mrs Suzanne O'Malley To 13 June 2022 Mrs Liz Hall From 20 September 2022

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reference and Administrative Information (Continued)

Office Manager	Mary Judd (to 31 July 2022) Vix Daniell (from 14 March 2022)
Independent Examiner	N M Gower-Smith FCA Norman Cox & Ashby, <i>Chartered Accountants</i> Grosvenor Lodge, 72 Grosvenor Road Tunbridge Wells, Kent TN1 2AZ
Bankers	National Westminster Bank plc 89 Mount Pleasant Road Tunbridge Wells, Kent TN1 1QJ
Solicitors	Drysdales Cumberland House 24-28 Baxter Avenue Southend on Sea, Essex SS2 6HZ

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 24 April 2023 and signed on their behalf by:

C Bourne
Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the accounts of the World Day of Prayer National Committee for England, Wales and Northern Ireland ("the Trust") for the year ended 31 December 2022, which are set out on pages 6 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000, and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with Section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

N M Gower-Smith, FCA
NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

24 April 2023

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Donations and Legacies					
Donations and Contributions		313,837		313,837	251,380
Gift Aid Recoverable		25,210	-	25,210	29,711
Legacies		350	-	350	500
Charitable Activities					
Sale of Resources and Publications		29,535	-	29,535	26,913
Investment Income					
Interest on Cash Deposits		808	-	808	160
Total Income		<u>369,740</u>	<u>-</u>	<u>369,740</u>	<u>308,664</u>
EXPENDITURE					
	2				
Charitable Activities					
Organising the Day of Prayer		318,761	-	318,761	240,666
Grants Payable	4	71,248	37,746	108,994	69,365
Total Expenditure		<u>390,009</u>	<u>37,746</u>	<u>427,755</u>	<u>310,031</u>
NET EXPENDITURE AND NET MOVEMENT OF FUNDS FOR THE YEAR					
		(20,269)	(37,746)	(58,015)	(1,367)
RECONCILIATION OF FUNDS					
Total Funds brought forward at 1 January 2022		389,374	38,124	427,498	428,865
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2022	13	<u>£369,105</u>	<u>£378</u>	<u>£369,483</u>	<u>£427,498</u>

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

BALANCE SHEET AT 31 DECEMBER 2022

			2022	2021
	Notes	£	£	£
FIXED ASSETS				
Tangible Assets	5		149,095	149,893
CURRENT ASSETS				
Stock	6	1,263		2,286
Debtors	7	10,746		11,245
Cash at Bank and in Hand	8	231,115		282,548
Total Current Assets		243,124		296,079
LIABILITIES				
Creditors falling due within one year	9	22,4737		18,474
Net Current Assets			220,388	277,605
NET ASSETS			£369,483	£427,498
THE FUNDS OF THE CHARITY				
Unrestricted Income Funds	10			
General Fund		163,853		214,122
Designated Funds		205,252		175,252
			369,105	389,374
Restricted Income Fund	11		378	38,124
TOTAL CHARITY FUNDS			£369,483	£427,498

These financial statements were approved by the trustees on 24 April 2023 and signed on their behalf by

C Bourne
Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

1 ACCOUNTING POLICIES

(a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice ("Charities SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The most significant area of uncertainty is the level of donated income which needs to be raised each year and is covered in more detail in the performance section of the Trustees' Report.

(b) Funds Structure

Unrestricted Income Funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. Designated Funds are unrestricted general funds set aside by the trustees for a specific purpose.

The Designated Funds are:

(a) The Contingency Fund which comprises amounts set aside to provide sufficient funds to meet the cost of one year's Day of Prayer. A transfer of £30,000 is made from the General Fund each year. In addition, the trustees make further transfers for specific purposes.

(b) The Young Women's Conference Fund which exists to finance conferences to be held in future years.

Restricted Income Funds are gifts received with the use restricted by the donor.

The Restricted Fund is the European Fund which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Branch Income is recognised when the remittance has been received from each individual branch and it is matched to the appropriate banking. Other donations are recognized at the point of receipt.

Sales of goods and publications are accounted for when they are received.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

1 ACCOUNTING POLICIES (CONTINUED)

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer, this is accrued once approved.

(e) Allocation of Support and Governance Costs

Support costs and governance costs are included in expenses of charitable activities as they are all incurred in furtherance of the charitable aim of facilitating the Day of Prayer.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and expenses incurred on behalf of the trustees.

(f) Charitable Activities

The expenditure on charitable activities includes operating and administrative costs, grants payable and governance costs.

(g) Tangible Fixed Assets and Depreciation

Fixed assets are included at cost less depreciation. All items with a purchase price of more than £100 have been capitalised in the year of purchase.

Depreciation has been provided at rates to write off the cost of fixed assets over their expected useful lives:

Office Equipment - 20% per annum on cost

Freehold property has been included at the net carrying value at 1 January 2016. In accordance with FRS 102 and the Charities SORP it has not been depreciated. If any annual impairment review shows that a permanent diminution in value of the property has occurred, provision is made and included in depreciation.

(h) Stock

Stock of publications, visual aids and sundry items for resale are valued at the lower of cost and net realisable value.

(i) Pension

The charity makes contributions to a defined contribution scheme set up by automatic enrolment under the Pensions Act 2008. The assets of the scheme are held separately from the assets of the charity. The charge for the pension cost represents contributions payable to the scheme. The liability of the charity is limited to the amount of the contributions.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	Unrestricted Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
2 EXPENDITURE ON CHARITABLE ACTIVITIES				
(a) Organising the Day of Prayer				
Salaries (Note 3)	88,368	-	88,368	66,368
Premises and Other Costs	81,218	-	81,218	44,459
Printing and Direct Costs	108,578	-	108,578	83,006
Postage and Carriage	31,367	-	31,367	38,168
Governance Costs				
Independent Examination Fee	2,345	-	2,345	2,345
Accounting and Other Services from Independent Examiner's Firm	5,975	-	5,975	5,504
Trustees' Liability Insurance	910	-	910	816
	<u>318,761</u>	<u>-</u>	<u>318,761</u>	<u>240,666</u>
(b) Grants Payable (Note 4)				
Single Institutional Core Grants	5,000	-	5,000	5,000
Annual Donations	4,000	-	4,000	4,000
Development Grants	10,000	-	10,000	10,000
Project Grants	35,536	-	35,536	24,500
International Donations	10,762	-	10,762	22,200
Grants Allocated by the Committee for the Welsh Speaking Churches	5,950	-	5,950	3,665
	<u>71,248</u>	<u>-</u>	<u>71,248</u>	<u>69,365</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£390,009</u>	<u>£-</u>	<u>£390,000</u>	<u>£310,031</u>

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

	2022 £	2021 £
3 EMPLOYEES		
The average monthly number employed by the charity during the year was:	3	3
	<u> </u>	<u> </u>
Salaries	83,667	61,426
Social Security Costs	1,396	858
Pension Contributions	3,305	4,084
	<u> </u>	<u> </u>
TOTAL EMPLOYMENT COSTS FOR THE YEAR	£88,368	£66,368
	<u> </u>	<u> </u>

During the year there were two full time employees and one part time employee. All the time of the employees involved support services to the charitable activities and support to the governance of the charity. No employee earned more than £60,000 per annum. Under automatic enrolment under the Pensions Act 2008, the charity commenced to make contributions for two employees during the year. There were no outstanding contributions at the balance sheet date.

4 GRANTS PAYABLE

(a) Single Institutional Core Grants

28 Too Many	5,000	5,000
	<u> </u>	<u> </u>
	5,000	5,000
	<u> </u>	<u> </u>

(b) Single Institutional Donations

Royal National Institute for the Blind	4,000	4,000
	<u> </u>	<u> </u>
	4,000	4,000
	<u> </u>	<u> </u>

(c) Development Grants

Embrace the Middle East	5,000	5,000
Traidcraft Exchange	5,000	5,000
SAMS Ireland	5,000	-
	<u> </u>	<u> </u>
	15,000	10,000
	<u> </u>	<u> </u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2022 £	2021 £
4 GRANTS PAYABLE (Continued)		
(d) Single Institutional Project Grants		
Acet UK	-	1,200
Advantage Africa	-	1,100
Al Massira International		500
BEATS	-	1,100
Bible Society Northern Ireland	500	1,000
Christian Aid – Ukraine	5,000	-
Church Pastoral Aid Society	500	-
Corrymeela Community	2,000	-
Forward Africa Education Trust	800	-
Hope and Light	2,358	-
Hope for Kids International	-	2,000
Innovista Internatioal	2,000	-
Kids Club Kampala	-	1,000
Kingsley Hall Church and Community Centre	-	1,000
Light of Faith and Joy Outreach International	-	1,200
Methodist Church	2,000	-
Middle East Media	-	1,000
Mission Without Borders	-	1,000
New Hope Trust	2,000	-
Nicodemus	-	1,000
Peace Works Zimbabwe	667	-
Porridge and Pens	1,515	-
Quaker Congo	1,000	-
Raven House Trust	2,000	-
Restored	-	1,000
Sailors Society	1,196	-
Samaritan's Purse UK	-	1,000
Sixty One	1,000	-
TeachBeyond	-	1,000
Tears of Hope	-	1,000
Teen Challenge UK	2,000	-
The Leprosy Mission	-	1,500
Torch Trust	1,000	-
Touchstone	2,000	-
Toybox	-	1,250
Trus Vine Trust	1,000	-
Women on the Frontline Ministries	-	3,000
Wycliffe Bible Translators	-	1,650
	30,536	24,500

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2022 £	2021 £
4 GRANTS PAYABLE (Continued)		
(e) Single Institutional International Donations		
World Day of Prayer European Committee	-	500
World Day of Prayer International Committee – Annual	5,726	6,700
World Day of Prayer National Committee of Albania	5,036	5,000
World Day of Prayer National Committee of Vanuatu	-	10,000
	10,762	22,200
(f) Single Institutional Grants Allocated by the Committee for Welsh Speaking Churches		
Adferiad Recovery	-	500
Churches Together in Wales	450	240
Congregational Church, Nanternis	-	225
Cymdeithas y Cymod	675	-
Cyngor Ysgolion Sul	450	-
Cynnal	450	-
Denominational and Interdenominational Publications	1,450	1,200
Gofalaeth Bo Llaniwchlllyn	375	-
Hope-Siloh Chapel, Pontardulais	250	-
Llyfrau Llafar Cymru	750	-
Pantycrugiau Chapel, Llandysul	-	350
Pencae Sunday School, Llanarth	-	350
Union of Welsh Independents – Three gifts	1,100	400
Wales Sunday Schools Council	-	400
	5,950	3,665
TOTAL GRANTS PAYABLE IN THE YEAR	£71,248	£69,365

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

5 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment £	Total £
Cost or Valuation			
At 1 January 2022	144,000	58,587	202,587
Additions in the year	-	1,469	1,469
At 31 December 2022	144,000	60,056	204,056
Depreciation			
At 1 January 2022	-	52,694	52,694
Charge for the year	-	2,267	2,267
At 31 December 2022	-	54,961	54,961
Net Book Value			
At 31 December 2022	£144,000	£5,095	£149,095
At 31 December 2021	£144,000	£5,893	£149,893

The freehold property consists of a property located in Commercial Road, Tunbridge Wells, used by the charity for offices and is consequently a functional fixed asset. It was valued at £150,000 on 9 December 2010 by Bracketts, Chartered Surveyors, Tunbridge Wells. Depreciation of £6,000 was charged up to 31 December 2014. It has been included at the net carrying value at 1 January 2016 of £144,000. It has not been depreciated, as allowed by FRS 102 and the Charities SORP. Provision will be made and the charge included in depreciation if an annual impairment review shows a permanent diminution in the value of the property has occurred. A valuation by a Chartered Surveyor on 15 September 2017 gave an open market value of £185,000.

	2022 £	2021 £
6 STOCK		
Stock of Goods	£1,263	£2,286
7 DEBTORS		
Debtors	9,251	9,677
Prepayments	1,945	1,568
	£10,746	£11,245

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2022 £	2021 £
8 CASH AT BANK AND IN HAND		
National Westminster Bank plc		
Current Account	28,926	69,827
Liquidity Manager 30 Day Account	12,043	12,017
European Fund Account	108	37,757
Bonus Saver	6,440	10,001
Liquidity Manager 95 Day Account	173,541	142,772
HSBC plc		
Current Account (Wales)	9,925	10,081
Petty Cash	132	93
	£231,115	£282,548

9 LIABILITIES

Creditors falling due within one year

Accruals	7,206	16,634
Other Creditors	15,530	1,840
	£22,736	£18,474

10 UNRESTRICTED FUNDS

	General Fund	Designated Funds		Total Funds
		Contingency Fund	Conference Fund	
	£	£	£	£
At 1 January 2022	214,122	175,000	252	389,374
Income	369,740	-	-	369,740
Expenditure	(390,009)	-	-	(390,009)
Transfer between Funds	(30,000)	30,000	-	-
At 31 December 2022	£163,853	£205,000	£252	£369,105

The Unrestricted Funds are available to be spent for any of the purposes of the charity.

The Contingency Fund represents amounts set aside for the continuing operation of the charity in the event of a major decline in offerings, mainly caused by severe external events.

The Young Women's Conference Fund represents funds set aside for future conferences, which are held annually in May.

WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

11 RESTRICTED FUND

	£
At 1 January 2022	38,124
Income	-
Expenditure	(37,746)
At 31 December 2022	£378

The Restricted Fund is the European Fund, which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

12 TRUSTEES

The trustees all give freely of their time and expertise, without any form of remuneration or other benefit in cash or kind (2021: £nil). During the year, three trustees were reimbursed £6,268 (2021: £3,821) for travel, telephone and office expenses incurred in connection with the operation of the charity.

Trustees' liability insurance has been obtained at a cost of £910 (2021: £816).

13 RECONCILIATION OF FUNDS

	Unrestricted Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
At 1 January 2022	389,374	38,124	427,498	428,865
Net Movements in Funds for the year	(20,269)	(37,746)	(58,015)	(1,367)
At 31 December 2022	£369,105	£378	£369,483	£427,498
Represented by:				
Fixed Assets	149,095	-	149,095	149,893
Current Assets	242,746	378	243,124	296,079
Current Liabilities	(22,736)	-	(22,736)	(18,474)
	£369,105	£378	£369,483	£427,498

14 FINANCIAL COMMITMENTS

The charity had no annual commitments under non-cancellable operating leases at 31 December 2022 or at 31 December 2021.

Accounts

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

Registered Charity No 233242

NORMAN COX & ASHBY

Chartered Accountants and Statutory Auditors

Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

CONTENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Page
REPORTS	
Report of the Trustees	1 - 4
Report of the Independent Examiner	5
 FINANCIAL STATEMENTS	
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Principal Objectives

The principal object of the charity is to unite Christians in prayer.

Activities

The trust furthers its charitable purposes for the public benefit by:

- (i) holding services on the first Friday in March in each year;
- (ii) fostering local interdenominational prayer groups and other activities bringing women together in closer fellowship, understanding and action throughout the year;
- (iii) distribution of Christian literature;
- (iv) supporting women throughout the world with informed prayer and prayerful action; and
- (v) assisting projects, financially or otherwise, run by Christian charities throughout the world.

During the year, the charity continued its objects. The major event with financial implications is the organisation of the Day of Prayer in March of each year.

The National Committee received the basic World Order of Service for the Day of Prayer, which in 2021 was prepared by the Christian Women of Vanuatu, with the theme: "Build on a strong foundation". The Committee adapted and published it for use on the Day of Prayer.

After meeting overhead expenses and maintaining reserves at a level stated in the policy of the trustees, the National Committee allocates surplus income by making grants to assist projects run by Christian charities throughout the world.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The National Committee's objective for 2021 was to increase the level of attendance at the Day of Prayer but this was not achieved due to a reduction in the number of services held due to the covid-19 pandemic.

There are three paid staff in the office and all other personnel who work for the charity are volunteers. The deemed value of the time provided by the volunteers cannot be quantified and is not recorded in the financial statements.

The trustees would like to express their gratitude to all those who have provided support in prayer, in time and financially during the year. Donations under Gift Aid resulted in a repayment of tax of £29,711 (2020: £37,529). Grants paid in the year to support Christian work throughout the world were £69,365 (2020: £163,687).

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

FINANCIAL REVIEW

The charity's work is entirely reliant upon the financial collections received at the annual Day of Prayer. During the year, income in the Unrestricted General Fund decreased from £430,323 in 2020 to £304,964 in 2021 and expenditure decreased from £416,116 to £309,080, due to a reduction in grants paid during the year. There was a deficit for the year of £9,116 after transferring £30,000 to the Contingency Fund. The balance at 31 December 2021 was £214,122 (2020: £248,238).

The trustees agreed to make an annual allocation of £7,500 to the Welsh Committee for their use in paying grants, printing and other expenses.

The Designated Funds had balances carried forward at 31 December 2021 of £175,000 on the Contingency Fund (2020: £145,000) and £252 on the Young Women's Conference Fund (2020: £1,202) after payments of £950 (2020: £1,450).

The balance carried forward on the Restricted European Fund at 31 December 2021 was £38,124 (2020: £34,425). It received income of £3,700 (2020: £5,085) and, with no conference during the year, had minor expenditure of £1 (2020: £16). The fund comprises amounts donated to pay for the travel expenses for two delegates from Europe on the International Executive Committee of World Day of Prayer and to provide travel expenses for European committees.

Reserves policy

The cost of printing and distributing the service material is substantial and a policy decision has been taken to keep in reserve sufficient funds each year to meet any obligations, particularly to the printer, for the succeeding year in the event of a major decline in the income of the charity, which is mainly from freewill donations collected at the annual services.

In May 2021, the trustees agreed to increase the annual transfer from the General Fund to the Contingency Fund from £5,000 to £30,000 a year for the next four years. The balance on the Contingency Fund at 1 January 2021 was £145,000 and £175,000 at 31 December 2021.

Risk Management

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The main risk is that attendance at the services on the Day of Prayer is reduced, as occurred in 2018 due to severe weather conditions, resulting in a significant reduction in income from collections.

Plans for the Future

The trustees will continue to facilitate the annual Day of Prayer and encourage an increased number of participants in this worldwide wave of prayer.

The Day of Prayer in March 2021 was held in a very different way from previous years, with services on Zoom, live streamed and on YouTube whilst some were postponed until later in the year and others were cancelled. It has been encouraging to receive individual donations through the website, by text messaging and by cheque and cash in the post. Donors have been generous in their donations and more has been given under gift aid.

The trustees are also planning the Order of Service for the Day of Prayer in March 2022, which will be used throughout the world. The theme will be "I know the plans I have for you" and various committees and groups are working and discussing the many aspects involved.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is a registered unincorporated charity which operates under a Constitution, adopted on 21 January 1964 and amended by resolutions dated 20 September 1968, 14 January 1969, 11 July 1972, 2 July 1983, 12 March 1991, 20 May 1997, 18 September 2001, 1 February 2003, 19 May 2009, and 1 September 2017. The trust was registered with the Charity Commission on 1 January 1965.

At the annual general meeting held on 15 May 2018, it was agreed to change the name of the charity from The National Committee of the Women's World Day of Prayer for England and Wales and Northern Ireland to World Day of Prayer National Committee for England, Wales and Northern Ireland. It will be known as World Day of Prayer – A women led, global, ecumenical Movement.

Trustees

The trustees are appointed for a period of six years to serve two years in each of the offices of Vice-Chairperson, Chairperson and President. New trustees will have had previous involvement with the World Day of Prayer and will be aware of the charity's aims and objectives. The outgoing trustees provide advice on the roles and responsibilities of the positions.

The National Committee is responsible for all decision making and is made up of representatives from the main Christian denominations, the officers of the Charity and one representative from each of the English speaking churches in Wales, the Welsh speaking churches in Wales and from Northern Ireland. The trustees and members of the National Committee give their time free. No trustee received any remuneration in the year and note 12 discloses the travel, telephone and office expenses reimbursed. There are over 3,000 branches operating in England and Wales and Northern Ireland which are facilitated by the National Committee through its administrative office.

Reference and Administrative Information

Registered Charity Number	233242	
Working Name	World Day of Prayer	
Principal Office Address	Commercial Road, Tunbridge Wells, Kent TN1 2RR	
Telephone	01892 541411	
E-mail	office@wwdp.org.uk	
Website	www.wwdp.org.uk	
Trustees who served throughout the year and to the date of signature of this report	Dr Elizabeth Burroughs Mrs Nicola Hoskin-Stone Mrs Carole Bourne	
Officers		
President	Dr Elizabeth Burroughs	From 15 September 2020
Chairperson	Mrs Nicola Hoskin-Stone	From 15 September 2020
Vice Chairperson	Mrs Carole Bourne	From 15 September 2020
Appointed Officers	Mrs Gwen Wildman	To 21 September 2021
	Mrs Louise Bowes	From 15 September 2020
	Mrs Beryl Cosens	To 21 September 2021
	Mrs Christine Miles	From 21 September 2021
	Mrs Suzanne O'Malley	From 21 September 2021

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reference and Administrative Information (Continued)

Independent Examiner	N M Gower-Smith FCA Norman Cox & Ashby, <i>Chartered Accountants</i> Grosvenor Lodge, 72 Grosvenor Road Tunbridge Wells, Kent TN1 2AZ
Bankers	National Westminster Bank plc 89 Mount Pleasant Road Tunbridge Wells, Kent TN1 1QJ
Solicitors	Drysdales Cumberland House 24-28 Baxter Avenue Southend on Sea, Essex SS2 6HZ

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 25 April 2022 and signed on their behalf by:

C Bourne
Vice Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the accounts of the World Day of Prayer National Committee for England, Wales and Northern Ireland ("the Trust") for the year ended 31 December 2021, which are set out on pages 6 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000, and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with Section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

N M Gower-Smith, FCA
NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

25 April 2022

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Fund £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Donations and Legacies					
Donations and Contributions		247,680	3,700	251,380	374,523
Gift Aid Recoverable		29,711	-	29,711	37,529
Legacies		500	-	500	-
Charitable Activities					
Sale of Resources and Publications		26,913	-	26,913	22,605
Investment Income					
Interest on Cash Deposits		160	-	160	751
Total Income		<u>304,964</u>	<u>3,700</u>	<u>308,664</u>	<u>435,408</u>
EXPENDITURE					
	2				
Charitable Activities					
Organising the Day of Prayer		240,665	1	240,666	253,895
Grants Payable	4	69,365	-	69,365	163,687
Total Expenditure		<u>310,030</u>	<u>1</u>	<u>310,031</u>	<u>417,582</u>
NET INCOME AND NET MOVEMENT OF FUNDS FOR THE YEAR					
		(5,066)	3,699	(1,367)	17,826
RECONCILIATION OF FUNDS					
Total Funds brought forward at 1 January 2021		394,440	34,425	428,865	411,039
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2021	13	<u>£389,374</u>	<u>£38,124</u>	<u>£427,498</u>	<u>£428,865</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**BALANCE SHEET
AT 31 DECEMBER 2021**

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		149,893		145,891
CURRENT ASSETS					
Stock	6	2,286		2,776	
Debtors	7	11,245		11,183	
Cash at Bank and in Hand	8	282,548		277,495	
Total Current Assets		296,079		291,454	
LIABILITIES					
Creditors falling due within one year	9	18,474		8,480	
Net Current Assets			277,605		282,974
NET ASSETS			£427,498		£428,865
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds	10				
General Fund		214,122		248,238	
Designated Funds		175,252		146,202	
			389,374		394,440
Restricted Income Fund	11		38,124		34,425
TOTAL CHARITY FUNDS			£427,498		£428,865

These financial statements were approved by the trustees on 25 April 2022 and signed on their behalf by

C Bourne
Vice Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

1 ACCOUNTING POLICIES

(a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice ("Charities SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The most significant area of uncertainty is the level of donated income which needs to be raised each year and is covered in more detail in the performance section of the Trustees' Report.

(b) Funds Structure

Unrestricted Income Funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. Designated Funds are unrestricted general funds set aside by the trustees for a specific purpose.

The Designated Funds are:

(a) The Contingency Fund which comprises amounts set aside to provide sufficient funds to meet the cost of one year's Day of Prayer. A transfer of £5,000 is made from the General Fund each year up to a total of £150,000. In addition, the trustees make further transfers for specific purposes.

(b) The Young Women's Conference Fund which exists to finance conferences to be held in future years.

Restricted Income Funds are gifts received with the use restricted by the donor. The Restricted Fund is the European Fund which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Branch income is recognised when the remittance has been received from each individual branch and it is matched to the appropriate banking. Other donations are recognized at the point of receipt.

Sales of goods and publications are accounted for when they are received.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

1 ACCOUNTING POLICIES (CONTINUED)

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer, this is accrued once approved.

(e) Allocation of Support and Governance Costs

Support costs and governance costs are included in expenses of charitable activities as they are all incurred in furtherance of the charitable aim of facilitating the Day of Prayer.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and expenses incurred on behalf of the trustees.

(f) Charitable Activities

The expenditure on charitable activities includes operating and administrative costs, grants payable and governance costs.

(g) Tangible Fixed Assets and Depreciation

Fixed assets are included at cost less depreciation. All items with a purchase price of more than £100 have been capitalised in the year of purchase.

Depreciation has been provided at rates to write off the cost of fixed assets over their expected useful lives:

Office Equipment - 20% per annum on cost

Freehold property has been included at the net carrying value at 1 January 2016. In accordance with FRS 102 and the Charities SORP it has not been depreciated. If any annual impairment review shows that a permanent diminution in value of the property has occurred, provision is made and included in depreciation.

(h) Stock

Stock of publications, visual aids and sundry items for resale are valued at the lower of cost and net realisable value.

(i) Pension

The charity makes contributions to a defined contribution scheme set up by automatic enrolment under the Pensions Act 2008. The assets of the scheme are held separately from the assets of the charity. The charge for the pension cost represents contributions payable to the scheme. The liability of the charity is limited to the amount of the contributions.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	Unrestricted Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
2 EXPENDITURE ON CHARITABLE ACTIVITIES				
(a) Organising the Day of Prayer				
Salaries (Note 3)	66,368	-	66,368	64,070
Premises and Other Costs	44,458	1	44,459	45,122
Printing and Direct Costs	83,006	-	83,006	90,976
Postage and Carriage	38,168	-	38,168	45,705
Governance Costs				
Independent Examination Fee	2,345	-	2,345	2,275
Accounting and Other Services from Independent Examiner's Firm	5,504	-	5,504	4,931
Trustees' Liability Insurance	816	-	816	816
	<u>240,665</u>	<u>1</u>	<u>240,666</u>	<u>253,895</u>
(b) Grants Payable (Note 4)				
Core Grants	5,000	-	5,000	5,000
Annual Donations	4,000	-	4,000	5,000
Development Grants	10,000	-	10,000	10,000
Project Grants	24,500	-	24,500	94,850
International Donations	22,200	-	22,200	38,408
Grants Allocated by the Committee for the Welsh Speaking Churches	3,665	-	3,665	10,429
	<u>69,365</u>	<u>-</u>	<u>69,365</u>	<u>163,687</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£310,030</u>	<u>£1</u>	<u>£310,031</u>	<u>£417,582</u>

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

	2021 £	2020 £
3 EMPLOYEES		
The average monthly number employed by the charity during the year was:	3	3
	<u> </u>	<u> </u>
Salaries	61,426	58,824
Social Security Costs	858	1,176
Pension Contributions	4,084	4,070
	<u> </u>	<u> </u>
TOTAL EMPLOYMENT COSTS FOR THE YEAR	£66,368	£64,070
	<u> </u>	<u> </u>

During the year there were two full time employees and one part time employee. All the time of the employees involved support services to the charitable activities and support to the governance of the charity. No employee earned more than £60,000 per annum. Under automatic enrolment under the Pensions Act 2008, the charity commenced to make contributions for two employees during the year. There were no outstanding contributions at the balance sheet date.

4 GRANTS PAYABLE

(a) Single Institutional Core Grants

28 Too Many	5,000	5,000
	<u> </u>	<u> </u>
	5,000	5,000
	<u> </u>	<u> </u>

(b) Single Institutional Donations

Christian Aid – Global Coronavirus Emergency Appeal	-	1,000
Royal National Institute for the Blind	4,000	4,000
	<u> </u>	<u> </u>
	4,000	5,000
	<u> </u>	<u> </u>

(c) Development Grants

Embrace the Middle East	5,000	5,000
Traidcraft Exchange	5,000	5,000
	<u> </u>	<u> </u>
	10,000	10,000
	<u> </u>	<u> </u>

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

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

	2021 £	2020 £
4 GRANTS PAYABLE (Continued)		
(d) Single Institutional Project Grants		
Acet UK	1,200	-
Advantage Africa	1,100	3,000
Al Massira International	500	-
Anglican International Development	-	5,000
Africare Northern Ireland	-	2,500
BEATS	1,100	-
Bible Society Northern Ireland	1,000	5,000
Britain Yearly Meeting of the Religious Society of Friends	-	2,000
Catholic Agency for Overseas Development	-	2,500
Christian Blind Mission UK	-	2,500
Christian Publishing and Outreach	-	2,000
Educational Frontier Trust	-	2,000
Feed the Minds	-	2,500
Food for the Hungry UK	-	2,000
Friends of Hlekweni	-	5,000
Frontiers	-	5,000
Global Care	-	4,350
Great Lakes Outreach	-	2,000
Hope for Communities	-	3,000
Hope for Justice	-	5,000
Hope for Kids International	2,000	3,000
Karibuni Children	-	2,000
Kids Club Kampala	1,000	-
Kingsley Hall Church and Community Centre	1,000	-
Light of Faith & Joy Outreach International	1,200	-
Middle East Media	1,000	-
Mission India	-	2,000
Mission Without Borders	1,000	-
Nicodemus	1,000	-
Pioneers UK Ministries	-	5,000
Prayer Spaces in Schools	-	2,000
Restored	1,000	-
Samaritan's Purse UK	1,000	-
Send a Cow	-	5,000
Serving in Mission UK	-	2,000
TeachBeyond	1,000	-
Tears of Hope	1,000	-
Theological College of Zimbabwe	-	5,000
The Leprosy Mission	1,500	-
Toxteth Women's Centre	-	3,000
Toybox	1,250	3,000
Women on the Frontline Ministries	3,000	-
Wycliffe Bible Translators	1,650	-
Zimbabwe Educational Trust	-	2,500
Zimbabwe Victims Support Fund	-	5,000
	24,500	94,850

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

	2021 £	2020 £
4 GRANTS PAYABLE (Continued)		
(e) Single Institutional International Donations		
World Day of Prayer European Committee	500	500
World Day of Prayer International Committee – Annual	6,700	17,908
World Day of Prayer National Committee of Albania	5,000	5,000
World Day of Prayer National Committee of Zimbabwe	-	10,000
World Day of Prayer National Committee of Scotland	-	5,000
World Day of Prayer National Committee of Vanuatu	10,000	-
	22,200	38,408
(f) Single Institutional Grants Allocated by the Committee for Welsh Speaking Churches		
Adferiad Recovery	500	-
Bethania Chapel, Felinheli	-	640
Bryngwenith Chapel	-	500
Bryn Moriah Chapel, Brynhoffnant	-	500
Churches Together in Wales	240	240
Colwyn Pastorate for Youth	-	800
Congregational Church, Nanternis	225	425
Day Care and Helping Together, Waen Chapel, St Asaph	-	100
Denominational and Interdenominational Publications	1,200	2,640
Hope-Siloh Chapel, Pontardulais	-	500
Jerusalem United Church, Bethesda	-	269
Pantycrugiau Chapel, Llandysul	350	-
Pencae Sunday School, Llanarth	350	-
Pisgah Chapel, Talgarreg	-	500
St David's Church, Cardiff	-	75
Union of Welsh Independents – Three regions	400	2,100
Wales Sunday Schools Council	400	400
Welsh Council for Churches, Cardiff	-	240
Wig Chapel, Blaencelyn	-	500
	3,665	10,429
TOTAL GRANTS PAYABLE IN THE YEAR	£69,365	£163,687

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

5 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment £	Total £
Cost or Valuation			
At 1 January 2021	144,000	52,612	196,612
Additions in the year	-	5,975	5,975
At 31 December 2021	144,000	58,587	202,587
Depreciation			
At 1 January 2020	-	50,721	50,721
Charge for the year	-	1,973	1,973
At 31 December 2020	-	52,694	52,694
Net Book Value			
At 31 December 2021	£144,000	£5,893	£149,893
At 31 December 2020	£144,000	£1,891	£145,891

The freehold property consists of a property located in Commercial Road, Tunbridge Wells, used by the charity for offices and is consequently a functional fixed asset. It was valued at £150,000 on 9 December 2010 by Bracketts, Chartered Surveyors, Tunbridge Wells. Depreciation of £6,000 was charged up to 31 December 2014. It has been included at the net carrying value at 1 January 2016 of £144,000. It has not been depreciated, as allowed by FRS 102 and the Charities SORP. Provision will be made and the charge included in depreciation if an annual impairment review shows a permanent diminution in the value of the property has occurred. A valuation by a Chartered Surveyor on 15 September 2017 gave an open market value of £185,000.

	2021 £	2020 £
6 STOCK		
Stock of Goods	£2,286	£2,776
7 DEBTORS		
Debtors	9,677	9,643
Prepayments	1,568	1,540
	£11,245	£11,183

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

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

	2021 £	2020 £
8 CASH AT BANK AND IN HAND		
National Westminster Bank plc		
Current Account	69,827	70,574
Liquidity Manager 30 Day Account	12,017	12,016
European Fund Account	37,757	33,954
Bonus Saver	10,001	10,814
Liquidity Manager 95 Day Account	142,772	142,615
HSBC plc		
Current Account (Wales)	10,081	7,522
Petty Cash	93	-
	<u>£282,548</u>	<u>£277,495</u>

9 LIABILITIES

Creditors falling due within one year

Accruals	16,634	6,414
Other Creditors	1,840	2,066
	<u>£18,474</u>	<u>£8,480</u>

10 UNRESTRICTED FUNDS

	General Fund £	Designated Funds Contingency Fund £	Conference Fund £	Total Funds £
At 1 January 2021	248,238	145,000	1,202	394,440
Income	304,964	-	-	304,964
Expenditure	(309,080)	-	(950)	(310,030)
Transfer between Funds	(30,000)	30,000	-	-
	<u>£214,122</u>	<u>£175,000</u>	<u>£252</u>	<u>£389,374</u>

The Unrestricted Funds are available to be spent for any of the purposes of the charity.

The Contingency Fund represents amounts set aside for the continuing operation of the charity in the event of a major decline in offerings, mainly caused by severe external events.

The Young Women's Conference Fund represents funds set aside for future conferences, which are held annually in May.

WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

11 RESTRICTED FUND

	£
At 1 January 2021	34,425
Income	3,700
Expenditure	(1)
At 31 December 2021	£38,124

The Restricted Fund is the European Fund, which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

12 TRUSTEES

The trustees all give freely of their time and expertise, without any form of remuneration or other benefit in cash or kind (2020: £nil). During the year, three trustees were reimbursed £3,821 (2020: £2,825) for travel, telephone and office expenses incurred in connection with the operation of the charity.

Trustees' liability insurance has been obtained at a cost of £816 (2020: £816).

13 RECONCILIATION OF FUNDS

	Unrestricted Funds £	Restricted Fund £	Total 2021 £	Total 2020 £
At 1 January 2021	394,440	34,425	428,865	411,039
Net Movements in Funds for the year	(5,066)	3,699	(1,367)	17,826
At 31 December 2021	£389,374	£38,124	£427,498	£428,865
Represented by:				
Fixed Assets	149,893	-	149,893	145,891
Current Assets	257,955	38,124	296,079	257,029
Current Liabilities	(18,474)	-	(18,474)	(8,480)
	£389,374	£38,124	£427,498	£428,865

14 FINANCIAL COMMITMENTS

The charity had no annual commitments under non-cancellable operating leases at 31 December 2021 or at 31 December 2020.

Accounts

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered Charity No 233242

NORMAN COX & ASHBY

Chartered Accountants and Statutory Auditors

Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

CONTENTS

	Page
REPORTS	
Report of the Trustees	1 - 4
Report of the Independent Examiner	5
FINANCIAL STATEMENTS	
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 16

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and the 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Principal Objectives

The principal object of the charity is to unite Christians in prayer.

Activities

The trust furthers its charitable purposes for the public benefit by:

- (i) holding services on the first Friday in March in each year;
- (ii) fostering local interdenominational prayer groups and other activities bringing women together in closer fellowship, understanding and action throughout the year;
- (iii) distribution of Christian literature;
- (iv) supporting women throughout the world with informed prayer and prayerful action; and
- (v) assisting projects, financially or otherwise, run by Christian charities throughout the world.

During the year, the charity continued its objects. The major event with financial implications is the organisation of the Day of Prayer in March of each year.

The National Committee received the basic World Order of Service for the Day of Prayer, which in 2020 was prepared by the Christian Women of Zimbabwe, with the theme: "Rise, take your mat and walk". The Committee adapted and published it for use on the Day of Prayer.

After meeting overhead expenses and maintaining reserves at a level stated in the policy of the trustees, the National Committee allocates surplus income by making grants to assist projects run by Christian charities throughout the world.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The National Committee's objective for 2020 was to increase the level of attendance at the Day of Prayer and this was achieved. There are three paid staff in the office and all other personnel who work for the charity are volunteers. The deemed value of the time provided by the volunteers cannot be quantified and is not recorded in the financial statements. The trustees would like to express their gratitude to all those who have provided support in prayer, in time and financially during the year. Donations under Gift Aid resulted in a repayment of tax of £37,529 (2019: £53,212). Grants paid in the year to support Christian work throughout the world were £163,687 (2019: £103,314).

FINANCIAL REVIEW

The charity's work is entirely reliant upon the financial collections received at the annual Day of Prayer. During the year, income in the Unrestricted General Fund decreased from £475,631 in 2019 to £430,323 in 2020 and expenditure increased from £360,766 to £416,116, due to the reinstatement of grants paid following the fall of income in 2018. There was a surplus for the year of £9,207 after transferring £5,000 to the Contingency Fund. The balance at 31 December 2020 was £248,238 (2019: £239,031).

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

FINANCIAL REVIEW (CONTINUED)

The trustees agreed to make an annual allocation of £6,500 to the Welsh Committee for their use in paying grants, printing and other expenses.

The Designated Funds had balances carried forward at 31 December 2020 of £145,000 on the Contingency Fund (2019: £140,000) and £1,202 on the Young Women's Conference Fund (2019: £2,652) after payments of £1,450 (2019: £3,953).

The balance carried forward on the Restricted European Fund at 31 December 2020 was £34,425 (2019: £29,356). It received income of £5,085 (2019: £4,714) and, with no conference during the year, had minor expenditure of £16 (2019: £14,976). The fund comprises amounts donated to pay for the travel expenses for two delegates from Europe on the International Executive Committee of World Day of Prayer and to provide travel expenses for European committees.

Reserves policy

The cost of printing and distributing the service material is substantial and a policy decision has been taken to keep in reserve sufficient funds each year to meet any obligations, particularly to the printer, for the succeeding year in the event of a major decline in the income of the charity, which is mainly from freewill donations collected at the annual services. The Contingency Fund was £145,000 at 31 December 2020 after a transfer of £5,000 was made from the General Fund during the year. Annual transfers of £5,000 are made from the General Fund until the Contingency Fund reaches £150,000.

Risk Management

The trustees have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The main risk is that attendance at the services on the Day of Prayer is reduced, as occurred in 2018 due to severe weather conditions, resulting in a significant reduction in income from collections.

Plans for the Future

The trustees will continue to facilitate the annual Day of Prayer and encourage an increased number of participants in this worldwide wave of prayer.

The Day of Prayer in March 2021 was held in a very different way from previous years, with services on Zoom, live streamed and on YouTube with some postponed until later in the year and others being cancelled. It has been encouraging to receive individual donations through the website, by text messaging and by cheque and cash in the post. Donors have been generous in their donations and more have been given under gift aid.

They are also planning the order of service for the Day of Prayer in March 2022. The theme will be "I know the plans I have for you" and various committees and groups are working and discussing the many aspects involved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is a registered unincorporated charity which operates under a Constitution adopted on 21 January 1964 as amended by resolutions dated 20 September 1968, 14 January 1969, 11 July 1972, 2 July 1983, 12 March 1991, 20 May 1997, 18 September 2001, 1 February 2003, 19 May 2009 and 1 September 2017. The Trust was registered by the Charity Commission on 1 January 1965.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Constitution (Continued)

At the annual general meeting held on 15 May 2018, it was agreed to change the name of the charity from The National Committee of the Women's World Day of Prayer for England and Wales and Northern Ireland to World Day of Prayer National Committee for England, Wales and Northern Ireland. It will be known as World Day of Prayer – A women led, global, ecumenical Movement.

Trustees

The trustees are appointed for a period of six years to serve two years in each of the offices of Vice-Chairperson, Chairperson and President. New trustees will have had previous involvement with the World Day of Prayer and will be aware of the charity's aims and objectives. The outgoing trustees provide advice on the roles and responsibilities of the positions.

The National Committee is responsible for all decision making and is made up of representatives from the main Christian denominations, the officers of the Charity and one representative from each of the English speaking churches in Wales, the Welsh speaking churches in Wales and from Northern Ireland. The trustees and members of the National Committee give their time free. No trustee received any remuneration in the year and note 12 discloses the travel, telephone and office expenses reimbursed. There are over 3,000 branches operating in England and Wales and Northern Ireland which are facilitated by the National Committee through its administrative office.

Reference and Administrative Information

Registered Charity Number	233242
Working Name	World Day of Prayer
Principal Office Address	Commercial Road, Tunbridge Wells, Kent TN1 2RR
Telephone	01892 541411
E-mail	office@wwdp.org.uk
Website	www.wwdp.org.uk
Trustees who served throughout the year and to the date of signature of this report of this report	Mrs Margaret Pickford Dr Elizabeth Burroughs Mrs Nicola Hoskin-Stone Mrs Carole Bourne To 15 September 2020 From 15 September 2020
Officers	
President	Mrs Margaret Pickford Dr Elizabeth Burroughs To 15 September 2020 From 15 September 2020
Chairperson	Dr Elizabeth Burroughs Mrs Nicola Hoskin-Stone To 15 September 2020 From 15 September 2020
Vice Chairperson	Mrs Nicola Hoskin-Stone Mrs Carole Bourne To 15 September 2020 From 15 September 2020
Appointed Officers	Mrs Carole Bourne Mrs Muriel Stonehewer Mrs Gwen Wildman Mrs Louise Bowes Mrs Beryl Cosens To 15 September 2020 To 15 September 2020 From 15 September 2020 From 15 September 2020 From 15 September 2020

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reference and Administrative Information (Continued)

Independent Examiner	N M Gower-Smith FCA Norman Cox & Ashby, <i>Chartered Accountants</i> Grosvenor Lodge, 72 Grosvenor Road Tunbridge Wells, Kent TN1 2AZ
Bankers	National Westminster Bank plc 89 Mount Pleasant Road Tunbridge Wells, Kent TN1 1QJ
Solicitors	Drysdales Cumberland House 24-28 Baxter Avenue Southend on Sea, Essex SS2 6HZ

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the trustees on 26 April 2021 and signed on their behalf by:

N Hoskin-Stone
Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the accounts of the World Day of Prayer National Committee for England, Wales and Northern Ireland ("the Trust") for the year ended 31 December 2020, which are set out on pages 6 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £250,000, and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with Section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

N M GOWER-SMITH, FCA
NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

26 April 2021

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Fund £	Total Funds 2020 £	Total Funds 2019 £
INCOME					
Donations and Legacies					
Donations and Contributions		369,438	5,085	374,523	388,384
Gift Aid Recoverable		37,529	-	37,529	53,212
Charitable Activities					
Sale of Resources and Publications		22,605	-	22,605	37,838
Investment Income					
Interest on Cash Deposits		751	-	751	911
Total Income		<u>430,323</u>	<u>5,085</u>	<u>435,408</u>	<u>480,345</u>
EXPENDITURE					
	2				
Charitable Activities					
Organising the Day of Prayer		253,879	16	253,895	276,381
Grants Payable	4	163,687	-	163,687	103,314
Total Expenditure		<u>417,566</u>	<u>16</u>	<u>417,582</u>	<u>379,695</u>
NET INCOME AND NET MOVEMENT OF FUNDS FOR THE YEAR		12,757	5,069	17,826	100,650
RECONCILIATION OF FUNDS					
Total Funds brought forward at 1 January 2020		381,683	29,356	411,039	310,389
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2020	13	<u>£394,440</u>	<u>£34,425</u>	<u>£428,865</u>	<u>£411,039</u>

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

BALANCE SHEET AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		145,891		146,682
CURRENT ASSETS					
Stock	6	2,776		3,083	
Debtors	7	11,183		20,827	
Cash at Bank and in Hand	8	277,495		249,530	
Total Current Assets		291,454		273,440	
LIABILITIES					
Creditors falling due within one year	9	8,480		9,083	
Net Current Assets			282,974		264,357
NET ASSETS			£428,865		£411,039
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds	10				
General Fund		248,238		239,031	
Designated Funds		146,202		142,652	
			394,440		381,683
Restricted Income Fund	11		34,425		29,356
TOTAL CHARITY FUNDS			£428,865		£411,039

These financial statements were approved by the trustees on 26 April 2021 and signed on their behalf by

N Hoskin-Stone
Chairperson and Trustee

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Basis of Preparation and Assessment of Going Concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice ("Charities SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The most significant area of uncertainty is the level of donated income which needs to be raised each year and is covered in more detail in the performance section of the Trustees' Report.

(b) Funds Structure

Unrestricted Income Funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. Designated Funds are unrestricted general funds set aside by the trustees for a specific purpose.

The Designated Funds are:

(a) The Contingency Fund which comprises amounts set aside to provide sufficient funds to meet the cost of one year's Day of Prayer. A transfer of £5,000 is made from the General Fund each year up to a total of £150,000. In addition, the trustees make further transfers for specific purposes.

(b) The Young Women's Conference Fund which exists to finance conferences to be held in future years.

Restricted Income Funds are gifts received with the use restricted by the donor.

The Restricted Fund is the European Fund which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

(c) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Branch income is recognised when the remittance has been received from each individual branch and it is matched to the appropriate banking. Other donations are recognized at the point of receipt.

Sales of goods and publications are accounted for when they are received.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

1 ACCOUNTING POLICIES (CONTINUED)

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer, this is accrued once approved.

(e) Allocation of Support and Governance Costs

Support costs and governance costs are included in expenses of charitable activities as they are all incurred in furtherance of the charitable aim of facilitating the Day of Prayer.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and expenses incurred on behalf of the trustees.

(f) Charitable Activities

The expenditure on charitable activities includes operating and administrative costs, grants payable and governance costs.

(g) Tangible Fixed Assets and Depreciation

Fixed assets are included at cost less depreciation. All items with a purchase price of more than £100 have been capitalised in the year of purchase.

Depreciation has been provided at rates to write off the cost of fixed assets over their expected useful lives

Office Equipment - 20% per annum on cost

Freehold property has been included at the net carrying value at 1 January 2016. In accordance with FRS 102 and the Charities SORP it has not been depreciated. If any annual impairment review shows that a permanent diminution in value of the property has occurred, provision is made and included in depreciation.

(h) Stock

Stock of publications, visual aids and sundry items for resale are valued at the lower of cost and net realisable value.

(i) Pension

The charity makes contributions to a defined contribution scheme set up by automatic enrolment under the Pensions Act 2008. The assets of the scheme are held separately from the assets of the charity. The charge for the pension cost represents contributions payable to the scheme. The liability of the charity is limited to the amount of the contributions.

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

	Unrestricted Funds £	Restricted Fund £	Total 2020 £	Total 2019 £
2 EXPENDITURE ON CHARITABLE ACTIVITIES				
(a) Organising the Day of Prayer				
Salaries (Note 3)	64,070	-	64,070	58,114
Premises and Other Costs	45,106	16	45,122	76,376
Printing and Direct Costs	90,976	-	90,976	88,291
Postage and Carriage	45,705	-	45,705	45,974
Governance Costs				
Independent Examination Fee	2,275	-	2,275	2,205
Accounting and Other Services from Independent Examiner's Firm	4,931	-	4,931	4,605
Trustees' Liability Insurance	816	-	816	816
	<u>253,879</u>	<u>16</u>	<u>253,895</u>	<u>276,381</u>
(b) Grants Payable (Note 4)				
Core Grants	5,000	-	5,000	5,000
Annual Donations	5,000	-	5,000	9,000
Development Grants	10,000	-	10,000	5,000
Project Grants	94,850	-	94,850	55,000
International Donations	38,408	-	38,408	22,414
Grants Allocated by the Committee for the Welsh Speaking Churches	10,429	-	10,429	6,900
	<u>163,687</u>	<u>-</u>	<u>163,687</u>	<u>103,314</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£417,566</u>	<u>£16</u>	<u>£417,582</u>	<u>£379,695</u>

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

	2020 £	2019 £
3 EMPLOYEES		
The average monthly number employed by the charity during the year was:	3	3
	==	==
Salaries	58,824	54,017
Social Security Costs	1,176	790
Pension Contributions	4,070	3,307
	-----	-----
TOTAL EMPLOYMENT COSTS FOR THE YEAR	£64,070	£58,114
	=====	=====

During the year there were two full time employees and one part time employee. All the time of the employees involved support services to the charitable activities and support to the governance of the charity. No employee earned more than £60,000 per annum. Under automatic enrolment under the Pensions Act 2008, the charity commenced to make contributions for two employees during the year. There were no outstanding contributions at the balance sheet date.

4 GRANTS PAYABLE

(a) Single Institutional Core Grants

28 Too Many	5,000	5,000
	-----	-----
	5,000	5,000
	-----	-----

(b) Single Institutional Donations

Christian Aid - Cyclone Idai Appeal	-	5,000
Christian Aid – Global Coronavirus Emergency Appeal	1,000	-
Royal National Institute for the Blind	4,000	4,000
	-----	-----
	5,000	9,000
	-----	-----

(c) Development Grants

Embrace the Middle East	5,000	-
Traidcraft Exchange	5,000	5,000
	-----	-----
	10,000	5,000
	-----	-----

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

	2020 £	2019 £
4 GRANTS PAYABLE (Continued)		
(d) Single Institutional Project Grants		
Advantage Africa	3,000	-
Anglican International Development	5,000	-
Africare Northern Ireland	2,500	-
Bahamas, Turks and Caicos Islands Disaster Fund	-	10,000
Bible Society Northern Ireland	5,000	-
Britain Yearly Meeting of the Religious Society of Friends	2,000	-
Catholic Agency for Overseas Development	2,500	-
Christian Blind Mission UK	2,500	-
Christian Publishing and Outreach	2,000	-
Christian Relief and Education in South Sudan	-	5,000
Educational Frontier Trust	2,000	-
Feed the Minds	2,500	-
Food for the Hungry UK	2,000	-
Foundation Care for Albania	-	5,000
Friends of Hlekweni	5,000	-
Frontiers	5,000	-
Global Care	4,350	-
Great Lakes Outreach	2,000	-
Hope for Communities	3,000	-
Hope for Justice	5,000	-
Hope for Kids International	3,000	-
Jericho Road Project	-	3,000
Karibuni Children	2,000	-
Mike Campbell Foundation	-	4,000
Mission India	2,000	-
Mpongwes People	-	4,000
Pioneers UK Ministries	5,000	4,000
Prayer Spaces in Schools	2,000	-
Quakers Ecumenical Accompaniment Project		
in Palestine and Israel	-	4,000
Rope Charitable Trust	-	3,000
SAGE in Kenya	-	3,000
Sailors' Society (Philippines)	-	5,000
Send a Cow	5,000	-
Serving in Mission UK	2,000	-
TEAR Fund	-	5,000
Theological College of Zimbabwe	5,000	-
Toxteth Women's Centre	3,000	-
Toybox	3,000	-
Zimbabwe Educational Trust	2,500	-
Zimbabwe Victims Support Fund	5,000	-
	94,850	55,000

**WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

	2020 £	2019 £
4 GRANTS PAYABLE (Continued)		
(e) Single Institutional International Donations		
World Day of Prayer European Committee	500	500
World Day of Prayer International Committee – Annual	17,908	11,914
World Day of Prayer National Committee of Albania	5,000	5,000
World Day of Prayer National Committee of Zimbabwe	10,000	-
World Day of Prayer National Committee of Scotland	5,000	-
The Roma Project	-	2,500
Women's Refuge, Ljubljana	-	2,500
	38,408	22,414
(f) Single Institutional Grants Allocated by the Committee for Welsh Speaking Churches		
Bethania Chapel, Felinheli	640	-
Bryngwenith Chapel	500	-
Bryn Moriah Chapel, Brynhoffnant	500	-
Churches Together in Wales	240	300
Colwyn Pastorate for Youth	800	-
Congregational Church, Nanternis	425	-
Day Care and Helping Together, Waen Chapel, St Asaph	100	-
Denominational and Interdenominational Publications	2,640	2,800
Glynarthen Chapel and Sunday School	-	600
Hawen Chapel, Rhydlewis	-	500
Hope-Siloh Chapel, Pontardulais	500	1,000
Jerusalem United Church, Bethesda	269	-
Pisgah Chapel, Talgarreg	500	-
Salem Church, Treganna	-	500
St David's Church, Cardiff	75	200
Talgarreg Sunday School	-	500
Union of Welsh Independents – Three regions	2,100	-
Wales Sunday Schools Council	400	500
Welsh Council for Churches, Cardiff	240	-
Wig Chapel, Blaencelyn	500	-
	10,429	6,900
TOTAL GRANTS PAYABLE IN THE YEAR	£163,687	£103,314

**WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE
FOR ENGLAND, WALES AND NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

5 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment £	Total £
Cost or Valuation			
At 1 January 2020	144,000	52,275	196,275
Additions in the year	-	337	337
At 31 December 2020	144,000	52,612	196,612
Depreciation			
At 1 January 2020	-	49,593	49,593
Charge for the year	-	1,128	1,128
At 31 December 2020	-	50,721	50,721
Net Book Value			
At 31 December 2020	£144,000	£1,891	£145,891
At 31 December 2019	£144,000	£2,682	£146,682

The freehold property consists of a property located in Commercial Road, Tunbridge Wells, used by the charity for offices and is consequently a functional fixed asset. It was valued at £150,000 on 9 December 2010 by Bracketts, Chartered Surveyors, Tunbridge Wells. Depreciation of £6,000 was charged up to 31 December 2014. It has been included at the net carrying value at 1 January 2016 of £144,000. It has not been depreciated, as allowed by FRS 102 and the Charities SORP. Provision will be made and the charge included in depreciation if an annual impairment review shows a permanent diminution in the value of the property has occurred. A valuation by a Chartered Surveyor on 15 September 2017 gave an open market value of £185,000.

	2020 £	2019 £
6 STOCK		
Stock of Goods	£2,776	£3,083
7 DEBTORS		
Debtors	9,643	19,291
Prepayments	1,540	1,536
	£11,183	£20,827

WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

	2020 £	2019 £
8 CASH AT BANK AND IN HAND		
National Westminster Bank plc		
Current Account	70,574	55,418
Liquidity Manager 30 Day Account	12,016	8
European Fund Account	33,954	29,385
Bonus Saver	10,814	9,645
Liquidity Manager 95 Day Account	142,615	141,880
HSBC plc		
Current Account (Wales)	7,522	13,161
Petty Cash	-	33
	<u>£277,495</u>	<u>£249,530</u>

9 LIABILITIES

Creditors falling due within one year

Accruals	6,414	6,222
Other Creditors	2,066	2,861
	<u>£8,480</u>	<u>£9,083</u>

10 UNRESTRICTED FUNDS

	General Fund £	Designated Funds Contingency Fund £	Conference Fund £	Total £
At 1 January 2020	239,031	140,000	2,652	381,683
Income	430,323	-	-	430,323
Expenditure	(416,116)	-	(1,450)	(417,566)
Transfer between Funds	(5,000)	5,000	-	-
	<u>£248,238</u>	<u>£145,000</u>	<u>£1,202</u>	<u>£394,440</u>

The Unrestricted Funds are available to be spent for any of the purposes of the charity.

The Contingency Fund represents amounts set aside for the continuing operation of the charity in the event of a major decline in offerings, mainly caused by severe external events.

The Young Women's Conference Fund represents funds set aside for future conferences, which are held annually in May.

WOMEN'S WORLD DAY OF PRAYER NATIONAL COMMITTEE FOR ENGLAND, WALES AND NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

11 RESTRICTED FUND

	£
At 1 January 2020	29,356
Income	5,085
Expenditure	(16)
At 31 December 2020	£34,425

The Restricted Fund is the European Fund, which comprises donations received to provide the travel expenses for attendance at European Committees of two delegates from Europe who are members of the International Executive Committee of the World Day of Prayer.

12 TRUSTEES

The trustees all give freely of their time and expertise, without any form of remuneration or other benefit in cash or kind (2019: £nil). During the year, three trustees were reimbursed £2,825 ((2019: £7,704) for travel, telephone and office expenses incurred in connection with the operation of the charity.

Trustees' liability insurance has been obtained at a cost of £816 (2019: £816).

13 RECONCILIATION OF FUNDS

	Unrestricted Funds £	Restricted Fund £	Total 2020 £	Total 2019 £
At 1 January 2020	381,683	29,356	411,039	310,389
Net Movements in Funds for the year	12,757	5,069	17,826	100,650
At 31 December 2020	£394,440	£34,425	£428,865	£411,039
Represented by:				
Fixed Assets	145,891	-	145,891	146,682
Current Assets	257,029	34,425	291,454	273,440
Current Liabilities	(8,480)	-	(8,480)	(9,083)
	£394,440	£34,425	£428,865	£411,039

14 FINANCIAL COMMITMENTS

At 31 December 2020 the charity had no annual commitments under non-cancellable operating leases (2019: none).