

**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**

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for the year ended 31 December 2025**

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**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 on21/04/2026..... 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	4	4
	<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
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**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.