

MISSION WITHOUT BORDERS

England & Wales · Charity number 270659

Details

Other names	AID TO THE PERSECUTED LIMITED, EVANGELISM CENTRE LIMITED, INTERAID LIMITED, MISSION WITHOUT BORDERS (UK) LTD, CHILD RESCUE INTERNATIONAL, CRI
Status	Registered
Legal form	Charitable company
Company number	01065601
Registered	1976-01-26
Register	View on the Charity Commission register

Contact

Address	Mission Without Borders 175 Tower Bridge Road London SE1 2AG
Phone	02079401370
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Website	www.mwbuk.org

Activities

Objects: TO ADVANCE AND PROCLAIM THE CHRISTIAN FAITH IN THE UNITED KINGDOM AND ANY OTHER PART OF THE WORLD.TO RELIEVE THE NEEDS OF THOSE SUFFERING THE EFFECTS OF POVERTY OR OPPRESSION IN ANY PART OF THE WORLD WITHOUT REGARD TO THEIR RELIGIOUS OR ETHNIC BACKGROUNDS.TO HELP SUPPORT AND CARE FOR CHILDREN IN NEED AND IN PARTICULAR THOSE WHO HAVE BEEN ORPHANED OR ABANDONED OR WHO HAVE BEEN PLACED IN INSTITUTIONS

Activities: Mission Without Borders is a Christian charity that aims to serve the spiritual, educational, emotional and material needs of those experiencing the effects of poverty or oppression. Our purpose is to reach people for Christ and as a result we see our role as showing compassion and empathy to all people regardless of their background or religious beliefs.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Albania
- Bosnia And Herzegovina
- Bulgaria
- Moldova
- Northern Ireland
- Romania
- Scotland
- Ukraine
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,260,247	£3,201,642	£556,370	6
2023-12-31	£2,886,525	£2,819,217	£497,765	6
2022-12-31	£3,481,106	£3,438,298	£430,457	6
2021-12-31	£2,782,418	£2,590,955	£387,649	5
2020-12-31	£2,212,628	£2,153,462	£196,186	4

Trustees

Name	Role	Appointed
Michael Jordan Thomas	Chair	2018-07-10
Kate Walker		2023-08-03
STEPHEN BURCHELL MARTIN YOUNG		2018-05-10
Sarah Farquhar		2023-06-12

Accounts

Mission Without Borders

Annual Report and Financial Statements

31 December 2024

Company Limited by Guarantee

Company Registration Number
01065601 (England and Wales)

Charity Registration Number
270659

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Reference and administrative information

Trustees	M Thomas (Chair) S Farquhar K Walker S Young (Vice-Chairman & Treasurer)
National Country Director	T Gray
Company secretary	S Young
Registered office and operation address	175 Tower Bridge Road London SE1 2AG
Bankers	National Westminster Bank plc 1 Princes Street London EC2R 8BP Scottish Widows 69 Morrison Street Edinburgh EH3 8BW
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Solicitors	Wellers Law Group 65 Leadenhall Street London EC3A 2AD

Chair's Statement

"But the wisdom that comes from heaven is first of all pure; then peace-loving, considerate, submissive, full of mercy and good fruit, impartial and sincere. Peacemakers who sow in peace reap a harvest of righteousness."

James 3: 17-18

Mission Without Borders is an international charity with a presence in eighteen countries and operational work focused on six countries in eastern Europe where we have worked since 1960. In 2024 we continued to increase our activities in Ukraine, Bulgaria, Romania, Moldova, Albania and Bosnia-Herzegovina with a particular focus on working with partner churches to assist those who are vulnerable and suffering from extreme poverty.

The scripture above captures MWB's ethos as we seek to bring peace and fruitfulness into situations of extreme hardship and loss. In 2024 we provided material and other help for nearly 50,000 individuals over the course of the year, supporting 8,320 children through dedicated child sponsorships and helping an additional 8,200 children through the direct sponsorship of 2,728 families through our family sponsorship programme. We are grateful for the kindness and generosity of our UK donors, churches, trusts and companies who have contributed to our growth in total income which increased to £3,260,247 this year.

In September I travelled to Ukraine visiting our programmes in Rivne and Sarny, where I had the privilege to meet parents/guardians, children and the elderly. While I did not see any war damage there were warning sirens on two nights. The memorials to fallen soldiers in each town centre are ever present additional reminders. I listened to people. Their words were upsetting, humbling and yet inspiring. The trauma and loss they are experiencing is painful to see and hear. Our inspiring MWB staff continue to bring God's love and compassion through practical, emotional and spiritual support, while themselves living with the impact the war brings to their own families and personal experiences. Many people living in Ukraine are struggling but I did meet families benefiting from our support moving out of poverty to be self-sufficient. They have hope, alongside great courage and resolve. I was also able, not only to promise the continued support of MWB, but also assure them that our supporters continue to pray for peace and beyond that for healing and recovery for the families we work with in our programmes.

This year we appointed and welcomed a new National Country Director to MWB UK. Tim Gray joined MWB in July. Swiftly settling in, he is already leading the team forward, bringing fresh thinking to our fundraising strategy and the trustees look forward to working with Tim.

Prayer remains central to our work: from our trustees' meetings and our office team devotions, through to our supporters who receive our bi-monthly Partnering in Prayer guide. We seek the Lord's guidance and blessing on all that we do.

We remain truly grateful to everyone who has supported us this year, our wonderful and dedicated team of volunteers and staff in eastern Europe whom I salute, and to our Heavenly Father who continues to provide for us.

Michael Thomas

Trustees' Report

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of Mission Without Borders for the year ended 31 December 2024.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 25 to 28 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Purpose of the charity

The vision of Mission Without Borders is to see “*Lives transformed across generations with hope for the future.*”

We act as a catalyst for change in people's lives, showing compassion and empathy to all people regardless of their ethnic background or religious beliefs, and helping them build an appreciation in themselves for opportunities to support themselves that acknowledges their dignity and helps build a better capacity for self-sustainability.

Mission Statement

Mission Without Borders is an international network of Christians who journey with the poor and marginalized, bringing practical and spiritual support with hope of a better future, enabling and encouraging people to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ.

Values and behaviours

Detailed information on our Values may be seen on our website www.mwbuk.org.

Geographical reach

Mission Without Borders is an independently registered charity in the UK that works within a global network of MWB charities operating in eighteen countries across the world. The UK charity is one of twelve fundraising affiliate offices which raises awareness and funds to support our work carried out in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and Ukraine. We exist to reach people for Christ and to provide sustainable solutions to poverty in these countries and income generated by the UK office is a contribution to the overall operations of the global Mission. As MWB works under a global remit, this report refers to the overall programme activities of the Mission and those specific to the UK.

Annual Review of Activities

In partnership with local churches, Mission Without Borders has been working in Eastern Europe for more than 60 years. We are committed to working long-term with those in the poorest communities and the vulnerable across the region. Throughout 2024, 234 of our staff worked alongside 469 partner churches with more than 1,300 volunteers in Albania, Bulgaria, Bosnia and Herzegovina, Moldova, Romania and Ukraine to deliver support to more than 50,000 people.

In addition to our usual activities, our Ukraine emergency response is where we have been continuing to reach out to those in need in the face of the ongoing war in the country.

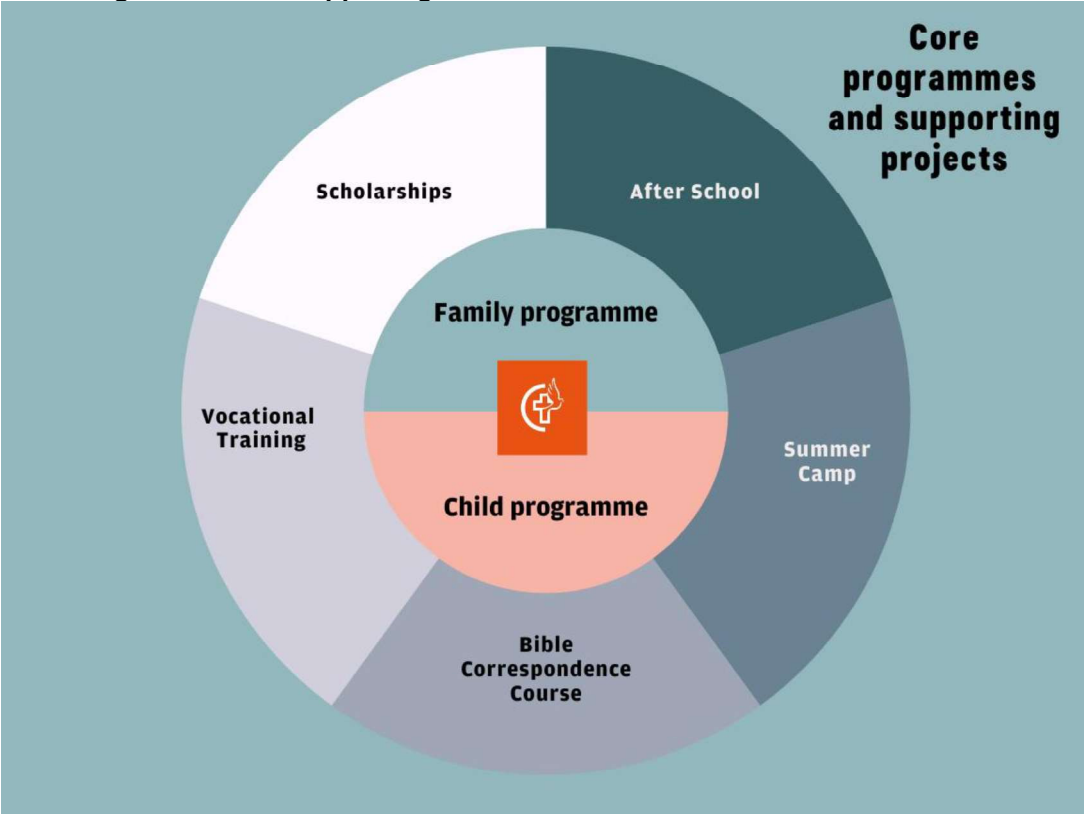
“The security situation continues to be extremely precarious, especially in the east and south of the country where the rise in hostilities between May and October 2024 resulted in some 160,000 people being displaced from frontline areas, and an increase in evacuations.

Ukraine has seen a significant overall loss of energy generation capacity due to the escalation of attacks, disrupting critical electricity, heat and water supply”. (unhcr.org)

All our activities are designed to align with our SEEMS approach, offering Spiritual, Emotional, Educational, Material and Social support.

We work with local churches to identify and support vulnerable, marginalised and disadvantaged children and families in need. Our support is primarily delivered through a dedicated relationship with a coordinator, who keeps in touch, visits the family or child.

Core Programmes and supporting activities



Child and Family Sponsorship

Our sponsorship schemes form a core component of the long-term work we do with children and families to improve their material and mental health, bring them to a point where they are self-sufficient and over time to introduce them to the hope Jesus can bring.

Over the course of 2024, the Mission supported 2,728 families (within which there were 7,813 children) and 7,724 individual child sponsorships in the general community and in institutions. During 2024 there were 203 supporters in the UK providing direct sponsorship for children and another 246 supporting families.

This critical work ensures that families and children are supported in their immediate needs for essential items such as food and hygiene products. In addition, with the aid of our church partnerships and volunteers, our work provides long-term emotional and spiritual support and care in the form of After-School clubs for children, vocational training, and scholarships. Our self-sufficiency projects are tailored to the needs of each family, so that after a time of sponsorship they can be self-sufficient.

Self Sufficiency Projects

Over the course of 2024, the Mission offered 183 families support through Self-Sufficiency Projects (SSP's) that varied from the supply of agricultural tools and training, to helping someone to establish their own business. This is an increase of 11% more families on 2023.

One example of this can be seen in the story of Salih, 34, who lives in Bugojno, Bosnia and Herzegovina. He and his family had long struggled with poverty. When Salih's wife suddenly left the family home, he and his children were bereft. Fortunately, Salih's family was enrolled on Mission Without Borders's family sponsorship programme and were receiving monthly deliveries of food and hygiene items, as well as visits from our support coordinator Nermin. Salih took on lots of different jobs, whatever he could find. As forestry is the main industry in Bugojno, he mainly worked as an assistant to woodcutters. The job is physically demanding and poorly paid. Salih shares his experience:

"To be fully employed in the forestry industry, you need to invest in your own tools because employers don't provide expensive tools – they expect you to have your own. I couldn't afford them. When Nermin told me that MWB could provide a chainsaw and the tools I needed, I couldn't believe it. That was one of the best days of my life!"

Thanks to the tools, he now has a better paid job as an independent worker in the forest industry, with much better working conditions and a better salary. While life is still tough he is able to provide the basics for his family.

After School Clubs

At Mission Without Borders, we seek to invest as much as possible in the future of young people, investing in school supplies, clothing, food, hygiene supplies, and emotional support. It's essential for them to know that someone cares about them and is ready to support them in whatever ways they need. We also meet with our students once a month to help them overcome problems in their lives and to share God's love with them. As part of our integrated approach to helping young people who live in extreme poverty, we have established a number of After School clubs across our field countries.

'Early school abandonment is a serious problem, driven by poverty and malnutrition.'

Kostandin Vasilini,
MWB programme
manager, Albania

Extreme poverty holds children back from achieving their potential. Our After School clubs were developed when our staff saw the enormous need for educational support amongst the families and children we work with in Eastern Europe. Working alongside children struggling at school and who are often neglected, our After School clubs have a huge impact. With the help of our supporters, we were able to help 709 children across our 6 field countries through our After School clubs in 2024. This is an increase of 7% on 2023. Children who attend are provided with nutritious food and a comfortable environment where they have space and encouragement to do their homework, assisted by trained teachers. Both children and parents also have the opportunity to learn about the gospel through weekly Bible studies that run alongside our After School clubs.

Because of her family's poverty, Claudia was rejected and bullied by her classmates at school. Problems at home, along with being treated badly at school, led to her feeling deeply depressed at a young age. She nearly dropped out of school altogether but ended up changing to another school in the region.

Claudia said, ***"I felt more peaceful there. One day at break time, I discovered a cousin of mine was there too. She told me about the after school day centre in Nisporeni and said that she enjoyed that place so much and I should go with her. We went together that day and I remember how warmly Mrs Aurica welcomed me. All the children gave her hugs when they arrived."***



Claudia's family is now enrolled on Mission Without Borders's family sponsorship programme – and she and her siblings all go along to the after school centre every weekday. Here, about 30 children from backgrounds of poverty enjoy a warm meal, receive help with their homework, and take part in arts and crafts, music lessons, games and fun educational activities. The staff and volunteers create a friendly, warm environment, where there's plenty of patience and compassion for everyone.

Claudia had a lot of challenges to overcome with her schoolwork. She had fallen behind and felt lost – but Mrs Aurica and Cristina were there to help her. She explains;

After School Clubs (continued)

"I couldn't read until now. Last summer I decided it was time to practice my reading and get better. This year I improved my grades in French, from 6.5, I got to 8. I also made a little progress in Romanian and History."

MWB staff member Mrs Aurica speaks fondly of Claudia;

"In a few months, Claudia has really gained confidence. Our wish is that the after school centre in Nisporeni will help raise healed, healthy children, who are well prepared for the future. We really want children from our community to excel in their education, so that one day they can choose a profession and ultimately have a better future than their parents."

Mission Without Borders not only supports the education of young people through our After School clubs, but we also provide backpacks full of school equipment and provide critical support through our scholarship programme. This scholarship programme is designed to help young people to remain in education and to meet shortfalls in their educational needs, and the 489 scholarship students across our 6 field countries were provided help with transport costs and the cost of course fees for vocational or further education courses.

Education – Vocational Courses

Dimitrina, 38, lives with her nine-year-old son Albert in Krupnik, a village in southwestern Bulgaria, where opportunities are few and far between. In Bulgaria, many Roma people live in poverty in rural areas, where their children attend low-quality schools and face discrimination and segregation. Many young people drop out of school early, like Dimitrina, either to marry or find a job. But employment is hard to come by and many choose to emigrate.

Dimitrina seemed destined for a life of shrinking into the background. She never felt as though she had anything to offer; Dimitria reflects;

"All my life I've been very self-conscious, and I've had a hard time communicating with people outside of my family. I've felt very insecure. This was compounded by the fact that I didn't have much of an education or any particular skills that would help me find a job."

"When I was offered the chance to join the professional tailoring course organised by MWB, I didn't hesitate, not for even a moment, even though I was worried about whether I'd be able to do it. I'd never sewn before; I was afraid to even touch a sewing machine. But I had so much motivation because of how employers kept refusing me a job because of my lack of qualifications."

"I'm so grateful for the patience and persistence of the teachers in the course, both at the beginning and throughout the training. They helped me not to give up."

Education – Vocational Courses (continued)



Milena, Dimitrina's tailoring teacher, said, *"It wasn't easy at first. Dimitrina didn't have any skills and she progressed very slowly. But she's very persistent and she was so determined to learn to sew and complete the course so that she could be useful to her family."*

By the end of the training, Dimitrina was a different person. She'd become sociable, she was very focused; she even began to joke and smile. Dimitrina finished the course and received a vocational training certificate.

She said, *"One of the job ads was in a local sewing shop. Of course, they immediately asked me if I had experience. I confidently explained that I had completed a tailoring course and had a certificate. That was the key that opened the door to my future: I was offered a job the very next day. This is how my career as a seamstress began and I am*

so grateful to God and the people from MWB who reached out to me at one of the most difficult times for me and my family."

MWB work is helping to transform lives helping people build lives that help them break away from a life of extreme poverty. As Dimitrina confirms from her own experiences; *"MWB's vocational courses are of such great benefit to the people in this community. For the women in this region, there's no alternative for work other than the tailoring shops, and without the necessary qualifications and skills it's difficult, if not impossible, to secure paid work. Material and emotional support is essential for the families we work with, but once they are qualified as skilled workers, we know that they've received support that will last a lifetime."*

Summer Camps

At the end of the 2024 academic year, the Mission ran summer camps for 6,638 children, including children who have been displaced by the war in Ukraine. These form the culmination of a year's work with young people, and many look forward to them with enthusiasm. It is a time when, for a few days each year, they are able to escape from their daily lives, a time for them to meet new friends, and a unique time for many to share their concerns in their lives in a safe and loving environment.

Summer Camps (continued)

Isus, 12, lives with his parents and five sisters in a Roma community in Gotse Delchev, Bulgaria. His father Valeri works tirelessly – but his low wages mean there's never enough money to cover bills, food, and other essentials. Isus has to spend his summers working hard, helping out his dad – with no time off or fun activities. He had been longing for a break from his chores and responsibilities – and when he was given the opportunity to go to the summer camp organised by Mission Without Borders, he was overjoyed.

“This week was unforgettable! – because for a few days, I was a regular, carefree child, not a boy living in poverty,” he said.

The camp took place in a beautiful vacation spot surrounded by forest, and offered a wide range of activities for the children – swimming, singing, playing, crafts, and Bible lessons. Each day was filled with joy and laughter and the chance to try new things.

Isus said, ***“At home we don't eat so well, but at summer camp we had soup, a main course and dessert! I couldn't believe that we ate three times a day.”*** He continues;



“I want to help my dad, but the truth is that sometimes I want to do other, more childish things. At summer camp, I made friends with children from different backgrounds, who want a brighter future just like I do. We understand each other's problems and we became such good friends. We all have memories that we can never forget. I was so excited! For the first time in my life, I felt like a child, full of dreams.”

Valeri, Isus's father, said, ***“When my boy came home, he was so changed and so encouraged. It was a huge opportunity for him. He had the chance to experience something so different from everyday life in our poor community. He talked to me in so much detail about what he learned and about what happened at the camp. He talks about the Bible lessons and about his new friends.”***

Operation Christmas Love (OCL)



In the final months of 2024, the Mission ramped up its resources and efforts to deliver Operation Christmas Love (OCL). This is one of our biggest annual projects providing for immediate needs and is a way of communicating the love of Christ to as many people as we can during the harshest months of winter. It's a time when many families living in poverty are often excluded from the celebrations of Christmas and can feel at their lowest.

For many people struggling in poverty in Eastern Europe life is really tough. Affording food is difficult, when food is scarce and, these

families are often unable to join in the Christmas celebrations. We want people to experience the love and generosity of Christ at Christmas by gifting families living in extreme hardship with an OCL parcel of food, essentials and treats. It serves as a powerful gesture of love and compassion enabling families to celebrate Christmas together, and receive the good news of Jesus's birth.

In 2024 we reached our target to deliver 38,000 OCL boxes across our 6 field countries, including 9,000 that were distributed around Ukraine. These contained essential food stuffs like rice, pasta, oil and canned meat, along with some biscuits and treats, and a booklet that gives Jesus's message of hope for the world.

"Winter is always the hardest time: lack of job opportunities, a great need for heating and it is impossible to save money for the winter. And then comes an OCL parcel - like a candle in the dark, a glimmer of hope, a reason to smile, a feeling of warmth and relief that there is someone who cares. Not only once did it happen to me that I entered a home and family did not have anything to eat, and I came with the OCL parcel. That look of despair but at the same time gratitude is something that cannot be forgotten" - Drazan Jarak, F2F Coordinator, Bosnia-Herzegovina. (Sadly, Drazan died unexpectedly in January 2025)

Successful fundraising engagement and connection

We continue to be grateful for the generosity and kindness of our UK supporters who once again responded to support our work in 2024. Our programme of appeals to individual supporters performed strongly enabling us to fulfil our funding commitments. Grants from charitable trusts and donations from churches were received to support our programmes, some donating for the very first time. This funding is much appreciated particularly as the particularly in a year where the UK economy has continued to be challenging.

Successful fundraising engagement and connection (continued)

With the contributions from donors and funders, which also included corporate donations in kind, growth in total voluntary income remained strong, increasing on 2023 to £3,260,247 (13%). The need to maintain this momentum and nurture new income streams and regular funding streams to build brighter futures for children and families remains critical.

We believe in the power of prayer and MWB UK staff set aside time each week for shared time for devotions and prayer. A number of our own supporters join us twice a year for prayer at organised online events, as well as, through our bi-monthly prayer diary "Partnering in Prayer." Together, we have prayed for many areas of work in Eastern Europe including children and families caught up in the war in Ukraine, families struggling with health issues, children taking part in our Bible Correspondence courses as well as our those attending and enjoying our summer camps.

We continued to progress in our three strategic priorities:

Growing the number of MWB supporters to raise awareness, prayer support and funds for the Mission

2024 saw a continuing increase in the number of donors through appeals. Their contributions help to support our Summer Camps enabling 6,638 children enjoy a time away from home and Operation Christmas Love, which saw 38,000 boxes of essential food and Christian literature delivered to many more children and families. Our strategy of inserts, direct mail and digital marketing has resulted in the number of active donors more than doubling in the last three years. We have also developed an email marketing list of people interested in MWB's work, growing from an initial list of under 700 to over 4,000 through our various lead generation activities.

Developing new partnerships

Our relationships with UK churches and fellowships of all denominations are greatly valued by the team at Mission Without Borders, just as the close working connections we have with churches in Eastern Europe are critical to the development of our work. Since the invasion of Ukraine we have grown the number of churches supporting us in the UK grow and we remain deeply grateful for their support and plan to continue to develop relationships with them.

We have continued to invest in digital marketing activities, which shone a light on the range of work the Mission undertakes in Eastern Europe. The war in Ukraine rapidly accelerated this work with powerful videos and photographs capturing the initial flight of refugees west as well as the ongoing devastation of destroyed towns and cities and the work of the Mission in providing aid. By highlighting key concerns in Eastern Europe, we have continued to see the number of our Facebook and Instagram followers grow in 2024 and have seen good success with online fundraising.

Fundraising with care and integrity

We are constantly humbled by the generosity and engagement of all our supporters and their interest and concern for the children and families, churches and communities we serve.

We aim to build on these already good relationships with our supporters, listening to how they wish to partner with us, and highlighting other ways they can be involved through their time, treasure and talent. We always seek to explain why we need donations and are sensitive to their preferences. When requested by supporters to opt out of communications from MWB, we seek to respond within 48 hours. We are also determined to respond to their kindness and inform them more about our ministry through inspiring conversations, either face to face or via telephone, letters, emails and visits. To equip our practice and support our donor centered approach we successfully implemented a new Donor Relationship Management system in 2024.

Mission Without Borders are members of the Fundraising Regulator and we abide by their Fundraising Code of Practice, which includes rules to protect privacy and data as well as guidelines that cover many different areas of fundraising. In 2024, no complaints were received concerning our fundraising activity. Trustees engage with fundraising best practice and receive regular monthly and quarterly reports reviewing activity.

General Data Protection Legislation

A comprehensive compliance review of GDPR at MWB in the UK was undertaken by the UK Country Director and MWBI Compliance Director in June 2020. In 2022 a new privacy statement was developed, strengthening and clarifying data subjects' rights and their control over personal data. This statement was further updated at the end of 2022 to enable the charity to focus communications with supporters in the most relevant way and is reviewed annually. We continue to publicise our privacy statements both online and in all printed marketing material that goes out. We work hard to ensure that all staff are aware of and sensitive to data protection issues in their day-to-day work and are fully committed to GDPR compliance. Trustees also review this area in conjunction with their legal and other professional responsibilities.

Public benefit

The trustees have noted the Charity Commission guidance on the public benefit requirement under the Charities Act 2011 and are confident that the activities of the Mission comply with this requirement. The trustees have also resolved that in administering the charity they will continue to pay due regard to the Charity Commission guidance on public benefit.

Future plans and going concern assessment

Key activities MWB seek to achieve globally over the next 5 years include:

- ◆ Increasing the number of families and children supported across the six countries we operate in.
- ◆ Providing effective After School Clubs for children in all areas of our work.
- ◆ Responding to the ongoing crisis in the Ukraine and expanding our support in the country making preparations for programmes to implement after the conflict ends.
- ◆ Growing our collaborations with churches.
- ◆ Developing, securing funds for and implementing a programme for the elderly.
- ◆ Make the necessary investments into IT and digital systems to include developed data analysis, insights and reporting tools and increase internal efficiency and enable income growth.
- ◆ Develop new fundraising offices.
- ◆ Explore opportunities to start programmes in new countries in Eastern Europe.
- ◆ Support and invest in diversifying fundraising and communications programmes.
- ◆ Provide more consistent and creative communications including a greater presence online through effective digital campaigns which will raise awareness and support.
- ◆ Prioritise staff development and well-being, developing and planning for future leaders.

In recognition of the above, the actions taken by the charity during 2024 and the response from its donor constituents, the trustees believe that the charity is a going concern on the basis set out below:

At 31 December 2024, the charity had a contingency fund of £60,000 (2023: £60,000) and unrestricted general reserves of £470,880 (2023: £437,359), supported by a cash balance of £564,836 (2023: £525,114) within a working capital balance of £556,370 (2023: 497,335).

Structure, governance and management

Status

Mission Without Borders ("the charity", "MWB") is a registered charity (number 270659) and is constituted as a company registered in England and limited by guarantee (registration number 01065601). The Memorandum and Articles of Association are the governing documents setting out the objects and powers of the charity.

Structure

MWB is an independent charity which is part of a global network coordinated by Mission Without Borders International (MWBI), a separate legal entity registered in the USA as a 501(c)(3) not-for-profit charitable organisation. MWBI provides strategic and management support and coordinates activities carried out with other Mission Without Borders charities, of which there are twelve fundraising offices operating across the world and six field offices delivering our work in Eastern Europe.

Structure, governance and management (continued)

The 'umbrella' of MWBI seeks to enable efficient working and the exchange of valuable expertise.

Governance

The trustees are ultimately responsible for all matters of principle concerning the charity, and the UK National Country Director must seek approval of the Board in relation to any decisions where required by the terms of our internal control regulations. Under the terms of the governing documents, trustees are normally appointed at the AGM with one third retiring by rotation (who are then eligible for reappointment).

The trustees have adopted the Good Governance Code and continue to monitor procedures to ensure compliance with the code.

New trustees are usually selected from people who have an understanding of and commitment to the purpose of the Mission and a clear identity with the ethos of the Mission. Their experience and understanding is assessed against the needs of the charity to ascertain their ability to guide, implement and monitor the policies of a charity operating internationally. Existing trustees, staff, advisers and supporters are involved in the identification of suitable candidates. MWBI has recently agreed to a strategy to identify and invite to the board trustees who are independent of MWBI and its charitable entities. This is expected to strengthen the activities of MWB in the UK and will strengthen the impact of the board.

Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the individual trustee. Board members are not remunerated for their work as trustees.

Management

The day-to-day running of the charity is overseen by the UK National Country Director who is supported by a staff team. The National Country Director reports directly to the Board of Trustees and to the International CEO and receives support from the MWBI Executive Team on issues affecting the global operations of the charity. The Country Director is responsible for providing the Board with regular reports and KPIs that measure progress against agreed objectives and for preparing an annual budget and reviewing a rolling 5-year strategic plan.

During the year, the trustees receive a monthly report providing an overview of performance against budget and an update on the charity's activities. The strategy is reviewed annually to ensure it is an active working document that accurately reflects the direction of the UK office.

Pay and remuneration

In setting pay and remuneration, the trustees seek to ensure that everyone is paid fairly. Salaries are reviewed by the Board annually, which includes consideration for changes in the cost of living and responsibilities. The pay of key management personnel is benchmarked against equivalent positions in the voluntary sector.

MWB would not aim to pay staff more than others in similar jobs in the sector, as it is our hope that people will choose to work for MWB because of what we do and their desire to be part of our ministry rather than for financial incentives. Details of remuneration awarded to key management personnel are included within note 6 of the financial statements.

Financial review

In summary, our total income increased to £3,260,247 in 2024 (2023 - £2,886,525), including donations in kind of £2,300,016 (2023 - £1,972,560). Income increased in 2024 with growth in appeals and donations in kind. Income was applied to fund total expenditure of £3,201,642 (2023 - £2,819,217) which resulted in a surplus for the year of £58,605 (2023 - £67,308). Of this, £2,918,254 (2023 - £2,487,025) was expended in furtherance of our charitable activities, with £283,388 (2023 - £332,192) used in raising funds.

Reserves policy

The charity sees its main responsibility as transferring the maximum possible amount of money raised in donations to the beneficiaries in the field in accordance with its objects.

It is essential for sufficient accounting reserves to be maintained in order to:

- ◆ Meet budgeted transfers and payments in the face of an unexpected fall in income;
- ◆ Have sufficient reserves on hand for a sudden unexpected increase in programme needs;
- ◆ Meet exceptional expenses; and
- ◆ Meet any planned capital expenditure.

To that end, the trustees will regularly review and set a target reserve levels with a goal to increase reserve levels to the equivalent of three months normalized expenditure plus committed capital expenditure planned for the foreseeable future. The designated reserve as at 31 December 2024 is currently set at £60,000 representing approximately two months running costs. Excess reserves will be transferred to Mission Without Borders International for use in its programmes.

General funds at 31 December 2024 are £470,880 (2023 - £437,359), of which free reserves were £470,880 (2023 - £436,929). Free reserves are the general funds held by the charity less the net book value of tangible fixed assets. The trustees consider this level of free reserves to be adequate but not excessive given the ongoing investment in fundraising for 2024 and the stage of development of the charity. Restricted funds at 31 December 2024 were £25,490 (2023 - £406).

Risk management

It is the charity's policy to have a risk management framework which:

- ◆ Seeks to identify, assess and manage the key risks 'Mission Without Borders' ;
- ◆ Supports Missions Without Borders International strategic plan;
- ◆ Assigns clear responsibilities for risk management; and
- ◆ Monitors and tracks progress on managing risk.

The charity maintains a risk register which is reviewed regularly by the National Country Director and the trustees. During the year under review, risks to which the charity could be exposed were identified and action planned to minimise such risks. The major risks identified during the year related to securing sustainable income.

MWB's strategic approach takes into account these risks and includes plans for ensuring that diverse income streams are developed and there is an appropriate balance between donor acquisition, retention and attrition.

There are also governance and control risks to which the charity is exposed, and it is important to ensure that these are mitigated by a robust approach to maintaining a high level of skill and engagement on the trustee board. The addition of specialist advisors to the trustees reinforces our ability to manage governance and control risks.

The primary operational risk for the charity concerns the recruitment and retention of the paid staff team. A clear, fair and consistent policy is in place for the recruitment of staff so that their expertise can be measured and assessed accurately against their peers. All prospective staff are subject to interview and competency testing; once appointed they must complete a six- month probationary period. Staff are appraised annually.

Other lower risks to the charity relate to external and infrastructure issues. Control processes are in place to manage and monitor these risks.

Statement of trustees' responsibilities

The trustees (who are also directors of Mission Without Borders for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- ◆ make judgments and estimates that are reasonable and prudent;
- ◆ state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- ◆ prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- ◆ There is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Signed and authorised for issue by order of the Board.

Michael Thomas

Chair Michael Thomas
Michael Thomas (May 22, 2025 13:35 GMT+1)

Date: 22/05/25

Independent auditor's report to the members of Mission Without Borders

Opinion

We have audited the financial statements of Mission Without Borders (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the provision for gifts in kind were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore (Senior Statutory Auditor)
for and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 30 May 2025

Statement of financial activities (including income and expenditure account)
Year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income from:							
Donations and legacies	1	2,989,234	270,240	3,259,474	2,660,972	225,114	2,886,086
Investment income		773	—	773	439	-	439
Total income		2,990,007	270,240	3,260,247	2,661,411	225,114	2,886,525
Expenditure on:							
Raising funds	2	283,388	—	283,388	332,192	-	332,192
Charitable activities							
• Field programmes	3	2,631,322	245,156	2,876,478	2,222,721	225,810	2,448,531
• Education and information	3	41,776	—	41,776	38,494	-	38,494
Total expenditure		2,956,486	245,156	3,201,642	2,593,407	225,810	2,819,217
Net income and net movement in funds	4	33,521	25,084	58,605	68,004	(696)	67,308
Total funds at 1 January		497,359	406	497,765	429,355	1,102	430,457
Total funds at 31 December		530,880	25,490	556,370	497,359	406	497,765

All recognised gains and losses are included in the above statement of financial activities.

The net movement in funds for the year arise from the charity's continuing operations during the above two years.

Balance sheet 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	—	430
Current assets			
Debtors	8	52,096	19,157
Cash at bank and in hand		564,836	525,114
		616,932	544,271
Creditors: Amounts falling due within one year	9	(60,562)	(46,936)
Net current assets		556,370	497,335
Total net assets		556,370	497,765
The funds of the charity:			
Unrestricted funds			
. General funds		470,880	437,359
. Designated funds	12	60,000	60,000
Restricted funds	13	25,490	406
Total funds	15	556,370	497,765

Approved by the trustees and signed on their behalf by:

Michael Thomas

Michael Thomas
Michael Thomas (May 22, 2025 13:35 GMT+1)

Trustee

Approved on:

22/05/25

Mission Without Borders

Company Registration Number: 01065601 (England and Wales)

Statement of cash flows Year to 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	38,949	74,967
Investment income		773	439
Net cash provided by investing activities		773	439
Change in cash and cash equivalents in the year		39,722	75,406
Cash and cash equivalents at 1 January	C	525,114	449,708
Cash and cash equivalents at 31 December	B	564,836	525,114

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2024 £	2023 £
Net movement in funds (as per the statement of financial activities)	58,605	67,308
Adjustments for:		
Depreciation charge (note 7)	430	950
Interest income	(773)	(439)
(Increase)/decrease in debtors (note 8)	(32,939)	2,899
Increase in creditors (note 9)	13,626	4,249
Net cash provided by operating activities	38,949	74,967

B Analysis of cash and cash equivalents

	2024 £	2023 £
Total cash and cash equivalents: Cash at bank and in hand	564,836	525,114

C Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	525,114	39,722	564,836
Total	525,114	39,722	564,836

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2024 and are presented in sterling and are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ valuation of donations in kind received during the year;
- ◆ allocation of support costs across charitable activities; and
- ◆ valuation of legacies, if any, to be recognised in accordance with FRS 102.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees have taken into consideration an assessment of the economic, political and market trends and forecast on the charity in 2024. Close monitoring of the potential impact of the conflict in Ukraine continues however with the possibility of peace negotiations bringing an end to the conflict a programme of preparedness is underway in both field and fundraising strategic planning. Although there may still be some negative consequences and greater risk particularly in relation to activities in Ukraine partly funded by MWB in the UK, the trustees believe that the charity is a going concern on the basis detailed within the 'Future plans and 'Going Concern Assessment' section within the trustees' report (see page 13).

Assessment of going concern (continued)

This includes the level of free reserves at 31 December 2024, and a reasonable level of liquid reserves available as at 31 December 2024. Based on this, the trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises donations, corporate donations in kind, legacies and interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Where donors have specifically stated which appeal their donations are to be used for, this has been treated as restricted income. Where donations have been made that can be used at the discretion of the charity, then this has been treated as unrestricted income.

Corporate donations in kind are recognised as income in the year in which they are donated and distributed at the best estimate of their value to the charity as derived from the donor. Where the donor does not provide any valuation, management seeks to obtain a suitable market valuation from one or more alternative sources. These gifts are recorded as unrestricted income when received and when disbursed, as the goods are distributed where needed at the discretion of the charity.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

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

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of premises costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned between expenditure categories based on the time spent on each activity.

Payments to Mission Without Borders International

Mission Without Borders is the UK fundraising affiliate of MWBI which co-ordinates worldwide fundraising and its programmes in Eastern Europe. Affiliates, including this charity, incur fundraising expenses to acquire donations. MWBI then consolidates the donations received before allocating fundraising and administration expenses as a percentage of donated revenue. Mission Without Borders makes cash and gift in kind donations to MWBI, which are pooled and used by MWBI to transfer on a monthly basis to fund its programmes.

Fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful economic lives of the assets concerned as follows:

Furniture, fittings and office equipment	- Between 3 and 5 years
--	-------------------------

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term. Rentals paid under operating leases are charged to the statement of financial activities as incurred.

Contributions to pension funds

The charity operates a defined contribution pension scheme. The pension costs charged to the statement of financial activities represent the amount of the contributions payable to the scheme in respect of the accounting period. The charity bears no residual risk in respect of these schemes.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of payment.

Financial instruments

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

Corporation tax

The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds specifically earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or

through the terms of an appeal.

Notes to the financial statements 31 December 2024

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations receivable	663,168	270,240	933,408	892,326
Corporate donations (donations in kind)	2,300,016	—	2,300,016	1,972,560
Legacies	26,050	—	26,050	21,200
2024 Total funds	2,989,234	270,240	3,259,474	2,886,086
	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations receivable	667,212	225,114	892,326	1,146,547
Corporate donations (donations in kind)	1,972,560	—	1,972,560	2,277,222
Legacies	21,200	—	21,200	57,285
2023 Total funds	2,660,972	225,114	2,886,086	3,481,054

2 Expenditure on raising funds

	Unrestricted funds	
	2024 £	2023 £
Staff costs	131,585	127,012
Direct fundraising costs	131,284	179,461
Premises and office costs	20,519	25,719
	283,388	332,192

3 Expenditure on charitable activities

	Field programme				Total 2024 £
	Family care £	Child care £	Child & family sponsorship £	Education and information £	
Direct costs					
Cash donations for fieldwork	202,855	142,204	129,626	—	474,685
Donations in kind transfer for fieldwork	1,265,603	1,035,493	—	—	2,301,096
Staff costs	—	—	—	37,584	37,584
Other direct costs	23	19	—	4,192	4,234
	1,468,481	1,177,716	129,626	41,776	2,817,599
Support costs					
Staff costs	18,216	18,216	15,613	—	52,045
Office costs	8,477	8,477	7,267	—	24,221
Premises costs	1,795	1,795	1,539	—	5,129
	28,488	28,488	24,419	—	81,395
Governance costs					
Staff costs	959	959	822	—	2,740
Office costs	446	446	382	—	1,274
Premises costs	94	94	81	—	269
Audit fees	5,124	5,124	4,392	—	14,640
Legal and accountancy	118	118	101	—	337
	6,741	6,741	5,778	—	19,260
	1,503,710	1,212,945	159,823	41,776	2,918,254

3 Expenditure on charitable activities (continued)

	Field programme				Total 2023 £
	Family care £	Child care £	Child & family sponsorship £	Education and information £	
Direct costs					
Cash donations for fieldwork	141,964	106,465	113,908	—	362,337
Donations in kind transfer for fieldwork	1,087,447	889,730	—	—	1,977,177
Staff costs	—	—	—	35,037	35,037
Other direct costs	80	65	—	3,457	3,602
	<u>1,229,491</u>	<u>996,260</u>	<u>113,908</u>	<u>38,494</u>	<u>2,378,153</u>
Support costs					
Staff costs	21,407	21,407	18,349	—	61,163
Office costs	8,526	8,526	7,308	—	24,360
Premises costs	1,961	1,961	1,681	—	5,603
	<u>31,894</u>	<u>31,894</u>	<u>27,338</u>	<u>—</u>	<u>91,126</u>
Governance costs					
Staff costs	1,127	1,127	966	—	3,220
Office costs	154	154	133	—	441
Premises costs	103	103	88	—	294
Audit fees	4,410	4,410	3,780	—	12,600
Legal and accountancy	417	417	357	—	1,191
	<u>6,211</u>	<u>6,211</u>	<u>5,324</u>	<u>—</u>	<u>17,746</u>
	<u>1,267,596</u>	<u>1,034,365</u>	<u>146,570</u>	<u>38,494</u>	<u>2,487,025</u>

4 Net income

This is stated after:

	2024 £	2023 £
Staff costs (note 6)	223,954	226,432
Auditor's remuneration		
. Audit Fees	14,640	12,600
Depreciation	430	950
Operating lease rentals	16,120	16,120

5 Trustees' emoluments and expenses

The trustees did not receive any emoluments from the charity for their work as trustees during the current or prior period. No trustees were reimbursed for travel and subsistence expenses in their role as trustees during the year (2023 - £nil).

6 Staff costs

The average monthly number of persons employed during the year by the charity, excluding trustees, was:

	2024 No.	2023 No.
Field programme	1	2
Fundraising	4	2
Administration	1	2
	<u>6</u>	<u>6</u>

6 Staff costs (continued)

The employment costs were as follows:

	2024 £	2023 £
Wages and salaries	198,583	204,026
Social security costs	20,082	16,989
Pension costs	5,289	5,417
	223,954	226,432

The number of employees earning £60,000p.a. or more was:

	2024 No.	2023 No.
£60,000-£69,999	-	1

The key personnel of the charity comprise the Country Senior Management and the trustees. The total remuneration (including taxable benefits, employers pension and employers' national insurance contributions) of the key management personnel was £93,201 during the year (2023 - £124,677).

7 Tangible fixed assets

	Furniture, fittings and office equipment £
Cost	
At 1 January 2024	15,511
Disposals	(3,468)
At 31 December 2024	12,043
Depreciation	
At 1 January 2024	15,081
Charge for the year	430
Disposals	(3,468)
At 31 December 2024	12,043
Net book value	
At 31 December 2024	—
At 31 December 2023	430

8 Debtors

	2024 £	2023 £
Gift Aid recoverable	28,929	7,631
Other debtors	15,559	5,617
Prepayments and accrued income	7,608	5,909
	52,096	19,157

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	27,886	20,980
Taxation and social security creditor	7,242	4,057
Pension contributions	8,028	5,362
Accruals	17,406	16,537
	60,562	46,936

10 Liability of members

The company is a registered charity and is limited by guarantee with no share capital. The liability of each member in the event of winding-up is limited to £1.

11 Related party transactions

All goods received for field programmes in 2024, and with a value of £2,300,016 (2023 - £1,972,560), have been transferred to Mission Without Borders International (MWBI), of which the company is the UK affiliate. Mission Without Borders incurred expenses on behalf of MWBI of £1,080 (2023 - £4,617) in relation to the acquisition and transfer of these goods and other general expenses. As at 31 December 2024, MWBI owed Mission Without Borders £15,559 (2023 - £5,617) in respect of reimbursable shared costs.

MWBI is a United States 501(c)(3) non-profit religious organisation which distributed funds raised by affiliated organisations (which include Mission Without Borders), and co-ordinates the funding of and activities in programmes in Eastern Europe.

Cash transfers from Mission Without Borders to MWBI in the year amounted to £474,685 (2023 - £362,337).

Two trustees of the charity hold remunerated positions in MWBI (Stephen Young - International Chief Executive Officer, MWBI and Sarah Farquhar – International Chief Operating Officer, MWBI). The charity has actively sought out their representation on the board of trustees for their expertise and understanding of the Mission.

The trustees and key management personnel of the charity donated a combined total of £2,158 before Gift Aid to the charity in the year (2023 - £3,001).

12 Designated funds

	At 1 January 2024 £	New designations £	Utilised/ released £	At 31 December 2024 £
Contingency fund	60,000	—	—	60,000
	At 1 January 2023 £	New designations £	Utilised/ released £	At 31 December 2023 £
Contingency fund	60,000	—	—	60,000

The designated reserve as at 31 December 2024 is currently set at £60,000 representing approximately two months running costs.

13 Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Child Care	406	39,261	(38,917)	750
Family Care	—	101,353	(76,613)	24,740
Child & Family Sponsorship	—	129,626	(129,626)	—
	406	270,240	(245,156)	25,490
	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Child Care	3,500	41,934	(45,028)	406
Family Care	(2,398)	69,272	(66,874)	—
Child & Family Sponsorship	—	113,908	(113,908)	—
	1,102	225,114	(225,810)	406

Restricted funds arise when the donor stipulates how their donation must be spent. These stipulations are taken into account and recognised in the following funds:

Child Care - Helping children in need. The purpose of the Child Care programme is to meet the personal developmental needs of orphaned and abandoned children living in institutions, as well as children from poor families living in communities in Eastern Europe, by responding to their individual needs.

Family Care - Helping families in need. The purpose of the Family Care programme is to meet basic needs of poor and disadvantaged families that reside in selected communities in Eastern Europe.

Child & Family Sponsorship - Helping children in institutions through individual sponsorships & families in need through sponsorship of an entire family. The purpose of the child sponsorship programme is to meet the basic needs of orphaned and abandoned children residing in Children's homes in Eastern Europe. The purpose of the family sponsorship programme is to take families on a journey from poverty to self-sufficiency.

14 Operating leases

As at 31 December, the charity had total commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2024	2023
	£	£
Expiring:		
. Within one year	16,120	16,120

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
At 31 December 2024				
Current assets	531,442	60,000	25,490	616,932
Current liabilities	(60,562)	—	—	(60,562)
	470,880	60,000	25,490	556,370

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
<i>At 31 December 2023</i>				
<i>Tangible fixed assets</i>	<i>430</i>	<i>—</i>	<i>—</i>	<i>430</i>
<i>Current assets</i>	<i>483,865</i>	<i>60,000</i>	<i>406</i>	<i>544,271</i>
<i>Current liabilities</i>	<i>(46,936)</i>	<i>—</i>	<i>—</i>	<i>(46,936)</i>
	437,359	60,000	406	497,765

16 Post balance sheet events

To the best of our knowledge, there are no post balance sheet events that require disclosure or amendment. The trustees continue to monitor the situation in Ukraine and at the date of signing this report are confident that its programmes will continue. With a level of peace negotiations underway leading to the possibility that west Ukraine will be safe, stable and accessible, MWB is actively moving to a posture of preparedness planning in both field and fundraising strategic and operational planning.

MISSION WITHOUT BORDERS

England & Wales - Charity number 270659

Accounts

Mission Without Borders

Annual Report and Financial Statements

31 December 2023

Company Limited by Guarantee

Company Registration Number
01065601 (England and Wales)

Charity Registration Number
270659

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Reference and administrative information

Trustees	M Thomas (Chairman) P Broad (resigned 22 May 2023) S Farquhar (appointed 12 June 2023) K Walker (appointed 3 August 2023) S Young (Vice-Chairman & Treasurer)
National director (Acting)	J Downey
Company secretary	S Young
Registered office and operation address	175 Tower Bridge Road London SE1 2AG
Bankers	National Westminster Bank plc 1 Princes Street London EC2R 8BP Scottish Widows 69 Morrison Street Edinburgh EH3 8BW
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Solicitors	Wellers Law Group 65 Leadenhall Street London EC3A 2AD

Chairman's Statement

“Rejoice in hope, be patient in tribulation, be constant in prayer.” [Romans 12:12]

Mission Without Borders is an international charity with a presence in eighteen countries and operational work focused on six countries in eastern Europe where we have had a presence since 1960. Of these, Ukraine continues to suffer from the effects of an ongoing war that has resulted in 40% of the population experiencing some degree of post-traumatic stress disorder, in addition to the continuing financial strain on the country. Alongside our critical work there, we have been continuing to increase our work across the nearby countries of Bulgaria, Romania, Moldova, Albania and Bosnia-Herzegovina with a particular focus on working with partner churches to assist those who are vulnerable and suffering from extreme poverty.

The Mission entered 2023 with a renewed sense of determination to develop plans to expand our work resourcing churches and individuals, enabling us to support those in need across the country affected by the conflict. Alongside this, we have sought to grow our programme of work across each of the countries where we have a presence.

Thus, in 2023 we providing material and other help for nearly 50,000 individuals over the course of the year and supported 2,692 families and 8,320 children through our sponsorship programmes, thereby expanding these programmes by more than 12% from the previous year.

As the verse at the header of this highlights, prayer remains central to our work: from our trustees' meetings and our office team devotions (which take place twice weekly), through to all of our generous supporters who receive our bimonthly Partnering in Prayer guide, we seek the Lord's guidance and blessing on all that we do. As we are constantly thankful by the faithful prayer support we receive from our supporters, so too are we humbled by incredible kindness of our UK supporters, companies, churches and charitable trusts who helped us raise over £900,000 to help ensure we are able to grow our ongoing work.

Sadly, our UK Director, John Chamberlain, passed away following a heart-attack he suffered in early October. John brought immense energy and enthusiasm to his work, and his love for Christ was evident not only in his commitment to the work of the Mission but also through the regular devotions he led for UK staff, and he is deeply missed by all the staff who knew him at the Mission.

I remain truly grateful to everyone who has supported us this year, our wonderful and dedicated team of volunteers and staff in eastern Europe whom I salute, and to our Heavenly Father who continues to provide for us.

Michael Thomas

Trustees' report 31 December 2023

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of Mission Without Borders for the year ended 31 December 2023.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 25 to 28 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Purpose of the charity

The vision of Mission Without Borders is of “*Lives transformed across generations with hope for the future.*”

We act as a catalyst for change in people's lives, showing compassion and empathy to all people regardless of their ethnic background or religious beliefs, and helping them build an appreciation in themselves for opportunities to support themselves that acknowledges their dignity and helps build a better capacity for self-sustainability.

Mission Statement

Mission Without Borders is an international network of Christians who journey with the poor and marginalized, bringing practical and spiritual support with hope of a better future, enabling and encouraging people to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ.

Values and behaviours

Detailed information on our Values may be seen on our website www.mwbuk.org.

Geographical reach

Mission Without Borders is an independently registered charity in the UK that works within a global network of MWB charities operating in eighteen countries across the world. The UK charity is one of twelve fundraising affiliate offices which raises awareness and funds to support our work carried out in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and Ukraine. We exist to reach people for Christ and to provide sustainable solutions to poverty in these countries and income generated by the UK office is a contribution to the overall operations of the global Mission. As MWB works under a global remit, this report refers to the overall programme activities of the Mission and those specific to the UK.

Annual Review of Activities

“One-third of Ukraine’s total population has been forcibly displaced by the war and forced to flee to safer areas within Ukraine or across borders to neighboring countries.” (unrefugees.org)

In partnership with local churches, Mission Without Borders has been working in Eastern Europe for more than 60 years. We are committed to working long-term with those in the poorest communities and the vulnerable across the region and throughout 2023, 234 of our staff worked alongside 469 partner churches with more than 1,400 volunteers in Eastern Europe to deliver support to more than 50,000 people. This included dedicated work by our 50 Ukraine staff, assisted by 240 volunteers, where we have been continuing to reach out to those in need in the face of the ongoing war in the country.



To highlight some of this ongoing work, the Mission hosted classical musical events in Harrogate and London, featuring music by award winning Eastern European musicians, Sasha Grynyuk and Alexia Markovskaya, as well as interviews with our Ukraine National Director and a Ukrainian refugee in the UK, who spoke about the impact of the war on their lives as well as our ongoing work.

The National Director of Ukraine expressed the view that, ‘Ukrainians have become used to living under stress’, going on to explain, ‘In the Bible the people of Israel put aside their instruments because they were not able to sing [Psalm 137]. Now we sing in minor chords and no longer in major chords.’ Over this time, 90% of our Ukrainian staff have remained in the country to work and the Mission has continued to adapt to the needs on the ground to

develop a staged programme of intervention that is broadly captured under the umbrella phrase, **“Respond, Restore and Rebuild.”** As the need for an immediate response to displaced people has subsided, the Mission has focused on restoring the lives of those affected by the war with a view to supporting new communities, after-school projects and sponsorship programmes within the country – and, while recruitment to our sponsorship programme was paused in 2022 following the outbreak of war, this has now restarted.

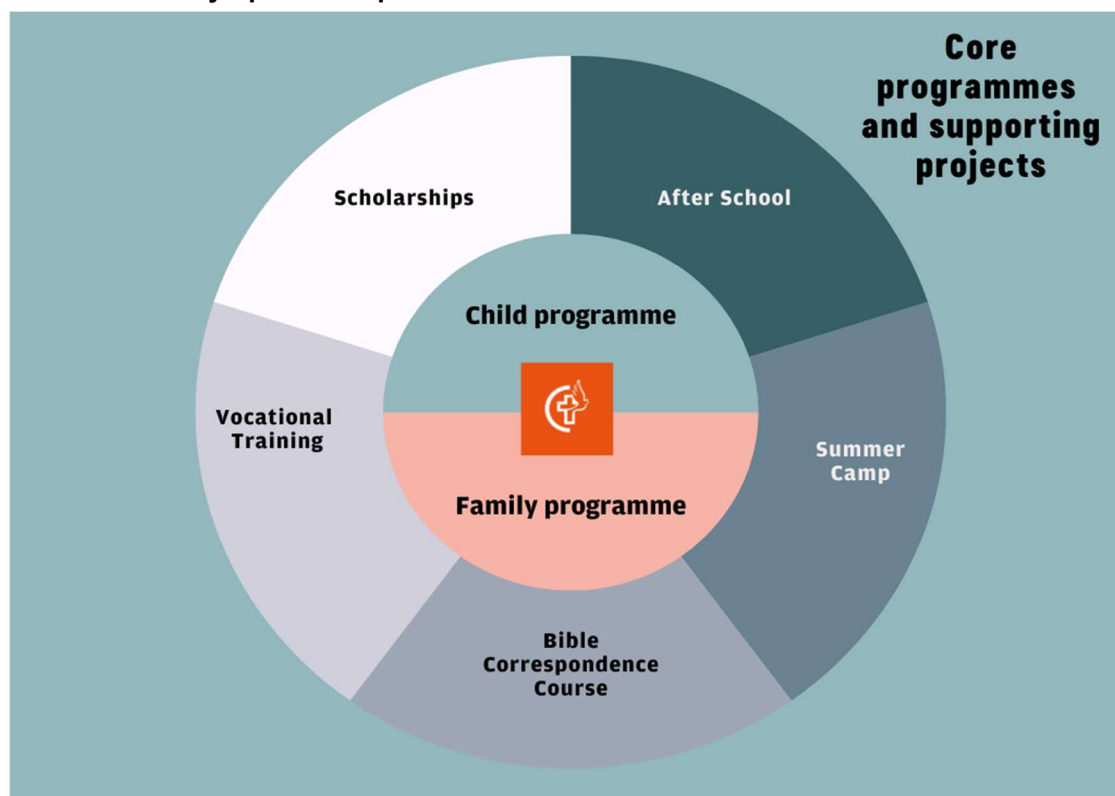


The Mission has become increasingly aware of the pressure on our staff in Ukraine, and the incredible need for psychological and emotional support for the many people in the region suffering from trauma. In the words of Lyudmyla Soroka, one of our staff workers:, *“Many people are exhausted and depressed because of hearing bad news every day. People are on edge: they are filled with negative emotions and even a little minor thing can make them cry or become very angry. It’s very challenging to talk to those who have lost their loved ones. Very often, they are closed off and seem to live in their own world.”*

Annual Review of Activities (continued)

In order to help with this increasing need, our staff in Ukraine have been undertaking training to help individuals affected by post-traumatic stress disorder (PTSD) and have been using this training to offer counselling and support to those we work with.

Child and Family Sponsorship



Our sponsorship schemes form a core component of the long-term work we do with children and families to improve their material and mental health and bring them to a point where they are self-sufficient. The outbreak of war in 2022 and the closing of residential educational institutions in Ukraine resulted in the Mission temporarily pausing recruitment of new families and children in Ukraine into our Sponsorship Programmes – though existing sponsors continued to receive care and our sponsorship programmes remained unaffected in our other countries.

However, over the course of 2023, we were able to reinstate recruitment into our Child and Family Sponsorship schemes in Ukraine and throughout the year the Mission supported 2,692 families (within which there were 8,320 children) and 8,027 by individual sponsorships in the general community and in institutions. This meant a substantial increase in supported children and families from the previous year, with 102 more families being supported and nearly a 1,000 increase in the number of children being supported, helped by 220 supporters in the UK providing direct sponsorship for children and another 234 supporting families.

This critical work not only ensures that families and children are supported in their immediate needs for essential items such as food and hygiene products, with the aid of our church partnerships and volunteers, they also provide long-term emotional and spiritual support and care in the form of After-School clubs for children, vocational training, scholarships and self-sufficiency schemes are tailored to the needs of a family, so that after a time of sponsorship they can be self-sufficient.

Self Sufficiency Projects

Over the course of 2023, the Mission offered 165 families support through Self-Sufficiency Projects that varied from the supply of agricultural tools and training, to helping someone to establish their own business. One example of this can be seen in the life of Todor, 32, who lives in Krupnik with his wife Elmira, 26, and three children. Together they share a house with Tudor's parents, and they found themselves in deep poverty, trapped, without knowing how to move forwards. Things began to change for them, however, when the family were enrolled on the Mission's family sponsorship programme. While enrolled, they received regular material, emotional and spiritual support and were visited regularly by one of the Mission's family workers, Emil.

As he got to know Todor better, Emil realised that there was a tremendous opportunity for Todor to excel as a hairdresser (a skill Todor already had training in), if only he had the support he needed. MWB therefore established self-sufficiency project to help set Tudor up to enable him to rent a salon that has been furnished and equipped by the Mission. *"I can tell you that in this whole region there isn't a hairdresser who is better than Todor,"* Emil said proudly. *"People who live more than a kilometer away will travel here to get their hair cut – especially when there is a wedding or a big party."*

For those who live in agricultural areas, such as Gergana Karakasheva, a twenty-nine year old single mother, a self-sufficiency project can be more focused on improving their ability to develop sustainable crops. She was delighted when the Mission provided her with a greenhouse and agricultural training to help the family grow vegetables all year round.

"Until now, I had no experience growing vegetables in a greenhouse, but thanks to the coordinator and a consultation with an agronomist, we're now able to produce a crop that's in demand in the marketplace. I've always had to depend on the temperature outside to be able to sow suitable vegetables in the garden. Immediately, we sowed tomatoes, cucumbers, and pepper beans. I was surprised to see how quickly the seeds grew in the greenhouse – lettuce and onions. Two local restaurants have expressed interest in my produce because they know it's organic." She concludes, "All this is really amazing for me. I'm a single mother with two children, and through the vegetables that we've sold, we're much better off financially. I thank God for what you've done for me and my children."



After School Clubs

At Mission Without Borders, we seek to invest as much as possible in the future of young people, investing in school supplies, clothing, food, hygiene supplies, and emotional support. It's essential for them to know that someone cares about them and is ready to support them in whatever ways they need. We also meet with our students once a month to help them overcome problems in their lives and to share God's love with them and, as part of our integrated approach to helping young people who live in poverty extreme poverty, we have established a number of After School clubs across our field countries.

**'Early school abandonment
is a serious problem,
driven by poverty and
malnutrition.'**

Kostandin Vasilini,
MWB programme
manager, Albania

After School Clubs (continued)

Extreme poverty holds children back from achieving their potential and our After School clubs developed when our staff saw the enormous need for educational support amongst the families and children we work with in Eastern Europe. Working alongside kids struggling at school and who are often neglected, our After School clubs have a huge impact. With the help of our supporters, we were able to help 660 children across our 6 field countries through our After School clubs in 2023. Kids who attend are provided with nutritious food and a comfortable environment where they have space and encouragement to do their homework, assisted by trained teachers. Kids and parents also have the opportunity to learn about the gospel through weekly Bible studies that run alongside our After School clubs.

Thus, in Tuzla, Bosnia-Herzegovina, many are worn down by poverty, unemployment and corruption, and few people receive any level of education. Too often, young people drop out of school to help make ends meet at home, taking on work or helping with younger siblings or chores. As a result, the cycle of poverty continues.



Ajla and her mother Jelena

The local church in Tuzla has been trying to change this dynamic for years, knowing that education is often the key to a better future – and that it's very difficult to secure well-paid work without it. Now, in partnership with Mission Without Borders (MWB), who have already been involved in Tuzla for some time, supporting families living in poverty, a new after school club has started up. About 30 children aged six to 15 now go along every weekday, receiving help with their homework, a warm meal, and a safe place where they can both relax as well as work hard.

Ajla is 11 years old and loves attending it. Her family home consists of just one room – and Ajla loves coming somewhere where there's space to do her homework and a sense of loving Christian community.

Ajla's mother, Jelena, didn't finish high school. As a student she faced rejection from her peers due to problems at home. Even though she was close to graduating, she decided to drop out of school because she had no one to protect her.

MWB's after teacher, Jasminka, tells us *"I've known Jelena for many years. She's grown up to become a wonderful woman and a great mother. She's faced many challenges through life but all of them have made her stronger and she's a great example to other women. She loves to come to the After School club and help me in any way she can. She's always there, supporting not only her own children, but all the other kids in the community, too."*



Jelena and Jasminka

After School Clubs (continued)

There is a saying in Bosnia-Herzegovina that 'children cannot become what they cannot see'. With prayer and the outpouring of the Lord's love, the Mission helps young people like Ajla to see the hope of a greater life and, where Jelena was once a child who needed protection, today she is a mother giving that protection to others. Indeed, strengthened by the Mission, she not only gives strong foundations to her daughters she also provides them to all the kids around her, encouraging each and every one of them to dream big.

Education – Scholarships

Mission Without Borders not only supports the education of young people through our After School clubs, but we also provide backpacks full of school equipment and provide critical support through our scholarship programme. This scholarship programme is designed to help young people to remain in education and to meet shortfalls in their educational needs, and the 489 scholarship students across our 6 field countries were provided help with transport costs and the cost of course fees for vocational or further education courses.

In a country like Moldova, it can be difficult for children to access quality education, especially in rural areas. High rates of poverty and a lack of government funding leaves many young people unprepared for the future. Many parents are unable to fund their children's education as they can't afford expenses such as school supplies, transport costs, lodging, and university fees.

Daniel grew up in poverty in Moldova and is now studying at college in Orhei to become a physical education teacher in a primary school – something that is only possible thanks to Mission Without Borders's sponsorship programme.



Daniel says, *"I really like children and sports, and I think this profession perfectly combines both."* He thought that MWB's scholarship support would cover a certain part of his student expenses, but he was shocked when he saw that his entire study contract was paid.

Another MWB staff member, Otilia Putina shared the story of another student who benefited from one of scholarship: *"I met some very special people when I was at a meeting with students organised by the Mission. One of the girls told me that her biggest dream was to become a nurse, but throughout her whole childhood and adolescence she was haunted by fears about the need to pay the fees. The girl comes from a family with many children, whose parents sometimes couldn't give them more than a slice of bread on the table. She had lost hope that her dream could ever come to pass. Then she had the chance to receive support through the Mission's scholarship programme. This lovely girl is in her fourth year of medical college, top of her class, and determined that she wants to help people through medicine for the rest of her life."*

Summer Camps

At the end of the 2023 academic year, the Mission ran summer camps for 5,696 children, including children who have been displaced by the war in Ukraine. These form the culmination of a year's work with young people, and many look forward to them with enthusiasm. It is a time when, for a few days each year, they are able to escape from their daily lives, a time for them to meet new friends, and a unique time for many to share their concerns in their lives in a safe environment. They turn the bleakness of a Summer in poverty for children like Ionut into a time of joy. For Ionut, summer camp is a vision of a brighter future – where he is rejuvenated, busy, learning new things, and surrounded by friends.

Andreea, one of the volunteers, said, *"I've known Ionut since he was three. He has changed so much! He used to be extremely shy and wouldn't say a word. He's still a bit shy now, but he's much more open to relating to everyone around him."*

The importance of Summer Camps cannot be overstated, and it has been noted that it is the one activity in the year where you can see tangible changes in the young people who attend them, coming, as they do, at the end of a year of support.

Yuval, one of the MWB volunteers, said, *"We want to offer the children at summer camp good role models to follow; to help them fix their attention on God and on His ways; to educate them in life matters that they're struggling with; and to pamper them. We want them to have the best week ever!"*

And, for many, that is all too true, with some young people weeping at the thought of leaving the camps to return to their daily lives.



OCL

In the final months of 2023, the Mission was occupied with Operation Christmas Love (OCL), one of our biggest projects, and a way of communicating the love of Christ to as many people as we can during the heart of winter, when people in poverty are often excluded from the celebrations of Christmas and can be at their lowest.

So many people live in poverty and struggle to put food on the table in Albania, Bosnia Herzegovina, Bulgaria, Moldova, Romania and Ukraine. At Christmas time, we want people to experience the love and generosity of Christ by supplying those living in poverty with an OCL parcel of food, essentials and treats, so that they are able to celebrate Christmas together, along with literature that presents the good news of Jesus.

OCL (continued)

In 2023 we matched our target of delivering 42,000 OCL boxes across our 6 field countries, including 10,000 that were distributed around Ukraine. These contained essential food stuffs like rice, pasta, oil and canned meat, along with some biscuits and treats, and a booklet that gives Jesus's message of hope for the world.

"Winter is always the hardest time: lack of job opportunities, a great need for heating and it is impossible to save money for the winter. And then comes an OCL parcel - like a candle in the dark, a glimmer of hope, a reason to smile, a feeling of warmth and relief that there is someone who cares. Not only once did it happen to me that I entered a home and family did not have anything to eat, and I came with the OCL parcel. That look of despair but at the same time gratitude is something that cannot be forgotten." - Drazan Jarak, F2F Coordinator, Bosnia.

Successful fundraising engagement and connection

We have been very humbled by the enormous kindness of our UK supporters who responded to support our work in 2023 as well as the many individuals, churches and charitable trusts who gave to our work, often for the very first time, particularly in a year where the UK economy has been under a level of strain.

As a result of this generosity, which also included corporate donations in kind, total voluntary income remained strong, with a value of £2.86 million, while the need to maintain this momentum and nurture new income streams and funding opportunities to build brighter futures for children and families remains critical.

We believe in the power of prayer and MWB UK staff set aside time twice each week for devotions. Many of our own supporters join us virtually twice a year for prayer as well as through our bi-monthly prayer diary *"Partnering in Prayer."* Together, we have prayed for many areas of work including children and families caught up in the war in Ukraine, families struggling with health issues, children taking part in our Bible Correspondence courses as well as our summer camps.

We continued to progress in our **three** strategic priorities:

Growing the number of MWB supporters to raise awareness of and funds for the Mission

2023 saw a continuing increase in the number of donors in response to our One Year of War Appeal, to continue support for those affected in Ukraine along with appeals for our Summer Camps to help 5,696 children enjoy a time away from home and Operation Christmas Love, which saw 42,000 children and families receive boxes of essential food and Christian literature. Our strategy of inserts, direct mail, radio ads and digital marketing has resulted in the number of active donors more than doubling in the last three years. We have also developed an email marketing list of people interested in MWB's work, growing from an initial list of under 700 to over 4,000 through our various lead generation activities.

Developing new partnerships

Our relationships with UK churches and fellowships of all denominations are very precious to the staff at Mission Without Borders, just as the close working connections we have with churches in Eastern Europe are critical to the development of our work. Since Russia's invasion of Ukraine year we have the number of churches supporting us in the UK grow significantly and we remain deeply grateful for their support and hope to continue to develop relationships with them.

Developing new partnerships (continued)

Finally, we have continued to invest in digital marketing activities, which shone a light on the range of work the Mission undertakes in Eastern Europe. The war in Ukraine rapidly accelerated this work with powerful videos and photographs capturing the initial refugee flood west as well as the ongoing devastation of destroyed towns and cities and the work of the Mission in providing aid. As a result, we saw our Facebook and Instagram followers each increase by 13% in 2023, and we maintained our success with online fundraising.

Fundraising with Care

We are constantly humbled by the generosity and engagement of all our supporters and their interest and concern for the children and families, churches and communities we serve in.

We aim to build on these already good relationships with our supporters, listening to how they wish to partner with us, highlighting other ways they can be involved through their time, treasure and talents. We always seek to explain why we need donations and are sensitive to their preferences. When requested by supporters to opt out of communications from MWB, we seek to respond within 48 hours. We are also determined to respond to their kindness and inform them more about our ministry through inspiring conversations, either face to face or via telephone, receptions and visits.

We are now reaching many new supporters through online marketing, social media and the website as well as through a growing presence in Christian media and attendance at Christian festivals.

Mission Without Borders are members of the Fundraising Regulator and we abide by their Fundraising Code of Practice, which includes rules to protect privacy and data as well as guidelines that cover many different areas of fundraising. In 2023, no complaints were received concerning our fundraising activity. Trustees engage with fundraising best practice and receive regular monthly and quarterly reports reviewing activity.

General Data Protection Legislation

A comprehensive compliance review of GDPR at MWB in the UK was undertaken by the UK Country Director and MWBI Compliance Director in June 2020. In 2022 a new privacy statement was developed, strengthening and clarifying data subjects' rights and their control over personal data. This statement has been further updated at the end of 2022 to enable the charity to focus communications with supporters in the most relevant way. We continue to publicize our privacy statements both online and in all printed marketing material that goes out. We work hard to ensure that all staff are aware of and sensitive to data protection issues in their day-to-day work and are fully committed to GDPR compliance. Trustees also review this area in conjunction with their legal and other professional responsibilities.

Public benefit

The trustees have noted the Charity Commission guidance on the public benefit requirement under the Charities Act 2011 and are confident that the activities of the Mission comply with this requirement. The trustees have also resolved that in administering the charity they will continue to pay due regard to the Charity Commission guidance on public benefit.

Future plans and going concern assessment

Key activities MWB seek to achieve globally over the next 5 years include:

- ◆ Increasing the number of families and children supported across the six countries we operate in.
- ◆ Providing effective After School Clubs for children in all areas of our work.
- ◆ Responding to the ongoing crisis in the Ukraine and expanding our support in the country.
- ◆ Growing our collaborations with churches.
- ◆ Developing, securing funds for and implementing a programme for the elderly.
- ◆ Make the necessary investments into IT and digital systems to include developed data analysis and reporting tools and increase internal efficiency.
- ◆ Develop new fundraising offices.
- ◆ Explore opportunities to start programmes in new countries in Eastern Europe.
- ◆ Support and invest in fundraising and communications programmes.
- ◆ Provide more consistent and creative communications including a greater presence online through effective digital campaigns which will raise awareness and support.
- ◆ Prioritise staff development and well-being, developing and planning for future leaders.

In recognition of the above, the actions taken by the charity during 2023 and the response from its donor constituents, the trustees believe that the charity is a going concern on the basis set out below:

At 31 December 2023, the charity had a contingency fund of £60,000 and unrestricted general reserves of £437,359, supported by a cash balance of £525,114 and a working capital balance of £497,335.

Prior to 31 December 2022, the charity had a loan facility available of up to £350,000 from Mission Without Borders International. Because of the improvement in liquidity within the Mission, this facility was withdrawn by Mission Without Borders International.

Structure, governance and management

Status

Mission Without Borders ("the charity", "MWB") is a registered charity (number 270659) and is constituted as a company registered in England and limited by guarantee (registration number 01065601). The Memorandum and Articles of Association are the governing documents setting out the objects and powers of the charity.

Structure

MWB is an independent charity which is part of a global network coordinated by Mission Without Borders International (MWBI), a separate legal entity registered in the USA as a 501(c)(3) not-for-profit charitable organisation. MWBI provides strategic and management support and coordinates activities carried out with other Mission Without Borders charities, of which there are twelve fundraising offices operating across the world and six field offices delivering our work in Eastern Europe.

The 'umbrella' of MWBI seeks to enable efficient working and the exchange of valuable expertise.

Governance

The trustees are ultimately responsible for all matters of principle concerning the charity, and the UK National Country Director must seek approval of the Board in relation to any decisions where required by the terms of our internal control regulations. Under the terms of the governing documents, trustees are normally appointed at the AGM with one third retiring by rotation (who are then eligible for reappointment).

The trustees have adopted the Good Governance Code and continue to monitor procedures to ensure compliance with the code.

New trustees are usually selected from people who have an understanding of and commitment to the purpose of the Mission and a clear identity with the ethos of the Mission. Their experience and understanding is assessed against the needs of the charity to ascertain their ability to guide, implement and monitor the policies of a charity operating internationally. Existing trustees, staff, advisers and supporters are involved in the identification of suitable candidates. MWBI has recently agreed to a strategy to identify and invite to the board trustees who are independent of MWBI and its charitable entities. This is expected to strengthen the activities of MWB in the UK and will strengthen the impact of the board.

Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the individual trustee. Board members are not remunerated for their work as trustees.

Management

The day-to-day running of the charity is overseen by the UK National Country Director who is supported by a staff team. The National Country Director reports directly to the Board of Trustees and to the International CEO and receives support from the MWBI Executive Team on issues affecting the global operations of the charity. The Country Director is responsible for providing the Board with regular reports and KPIs that measure progress against agreed objectives and for preparing an annual budget and reviewing a rolling 5-year strategic plan.

Structure, governance and management (continued)

Management (continued)

During the year, the trustees receive a monthly report providing an overview of performance against budget and an update on the charity's activities. The strategy is reviewed annually to ensure it is an active working document that accurately reflects the direction of the UK office.

Pay and remuneration

In setting pay and remuneration, the trustees seek to ensure that everyone is paid fairly. Salaries are reviewed by the Board annually, which includes consideration for changes in the cost of living and responsibilities. The pay of key management personnel is benchmarked against equivalent positions in the voluntary sector.

MWB would not aim to pay staff more than others in similar jobs in the sector, as it is our hope that people will choose to work for MWB because of what we do and their desire to be part of our ministry rather than for financial incentives. Details of remuneration awarded to key management personnel are included within note 6 of the financial statements.

Financial review

In summary, our total income of £2,886,525 in 2023 (2022 - £3,481,106), including donations in kind of £1,972,560 (2022 - £2,277,222). Income increased in 2022 following the outbreak of the conflict in Ukraine, which was not sustained in 2023, and paralleled by a decrease in expenditure. Income was applied to fund total expenditure of £2,819,217 (2022 - £3,438,298) which resulted in a surplus for the year of £67,308 (2022 - surplus of £42,808). Of this, £2,487,025 (2022 - £3,133,919) was expended in furtherance of our charitable activities, with £332,192 (2022 - £304,379) used in raising funds.

Reserves policy

The charity sees its main responsibility as transferring the maximum possible amount of money raised in donations to the beneficiaries in the field in accordance with its objects.

It is essential for sufficient accounting reserves to be maintained in order to:

- ◆ Meet budgeted transfers and payments in the face of an unexpected fall in income;
- ◆ Have sufficient reserves on hand for a sudden unexpected increase in programme needs;
- ◆ Meet exceptional expenses; and
- ◆ Meet any planned capital expenditure.

To that end, the trustees will regularly review and set a target reserve levels with a goal to increase reserve levels to the equivalent of three months normalized expenditure plus committed capital expenditure planned for the foreseeable future. The designated reserve as at 31 December 2023 is currently set at £60,000 representing approximately two months running costs. Excess reserves will be transferred to Mission Without Borders International for use in its programmes.

General funds at 31 December 2023 are £437,359 (2022 - £369,355), of which free reserves were £436,929 (2022 - £367,975). Free reserves are the general funds held by the charity less the net book value of tangible fixed assets. The trustees consider this level of free reserves to be adequate but not excessive given the ongoing investment in fundraising for 2023. Restricted funds

Trustees' report 31 December 2023

at 31 December 2023 were £406 (2022 - £1,102).

Risk management

It is the charity's policy to have a risk management framework which:

- ◆ Attempts to identify, assess and manage all of Mission Without Borders' risks;
- ◆ Supports Missions Without Borders International strategic plan;
- ◆ Assigns clear responsibilities for risk management; and
- ◆ Monitors and tracks progress on managing risk.

The charity maintains a risk register which is reviewed regularly by the National Country Director and the trustees. During the year under review, risks to which the charity could be exposed were identified and action planned to minimise such risks. The major risks identified during the year related to securing sustainable income.

MWB's strategic approach takes into account these risks and includes plans for ensuring that diverse income streams are developed and there is an appropriate balance between donor acquisition, retention and attrition.

There are also governance and control risks to which the charity is exposed and it is important to ensure that these are mitigated by a robust approach to maintaining a high level of skill and engagement on the trustee board. The addition of specialist advisors to the trustees reinforces our ability to manage governance and control risks.

The primary operational risk for the charity concerns the recruitment and retention of the paid staff team. A clear, fair and consistent policy is in place for the recruitment of staff so that their expertise can be measured and assessed accurately against their peers. All prospective staff are subject to interview and competency testing; once appointed they must complete a six-month probationary period. Staff are appraised annually.

Other lower risks to the charity relate to external and infrastructure issues. Control processes are in place to manage and monitor these risks.

Statement of trustees' responsibilities

The trustees (who are also directors of Mission Without Borders for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- ◆ Select suitable accounting policies and then apply them consistently.
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

Statement of trustees' responsibilities (continued)

- ◆ Make judgements and estimates that are reasonable and prudent.
- ◆ State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- ◆ There is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Signed and authorised for issue by order of the Board.


Michael Thomas (May 8, 2024 08:53 GMT+1)

Chairman

Date: 08/05/24

Independent auditor's report to the members of Mission Without Borders

Opinion

We have audited the financial statements of Mission Without Borders (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the provision for gifts in kind were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shachi Blakemore, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date:

Statement of financial activities (including income and expenditure account)
Year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	<i>Total funds 2022 £</i>
Income from:							
Donations and legacies	1	2,660,972	225,114	2,886,086	2,962,286	518,768	3,481,054
Investment income		439	-	439	52	-	52
Total income		<u>2,661,411</u>	<u>225,114</u>	<u>2,886,525</u>	<u>2,962,338</u>	<u>518,768</u>	<u>3,481,106</u>
Expenditure on:							
Raising funds	2	332,192	-	332,192	304,379	-	304,379
Charitable activities							
. Field programmes	3	2,222,721	225,810	2,448,531	2,573,938	525,618	3,099,556
. Education and information	3	38,494	-	38,494	34,363	-	34,363
Total expenditure		<u>2,593,407</u>	<u>225,810</u>	<u>2,819,217</u>	<u>2,912,680</u>	<u>525,618</u>	<u>3,438,298</u>
Net income (expenditure) and net movement in funds	4	68,004	(696)	67,308	49,658	(6,850)	42,808
Total funds at 1 January		<u>429,355</u>	<u>1,102</u>	<u>430,457</u>	<u>379,697</u>	<u>7,952</u>	<u>387,649</u>
Total funds at 31 December		<u>497,359</u>	<u>406</u>	<u>497,765</u>	<u>429,355</u>	<u>1,102</u>	<u>430,457</u>

All recognised gains and losses are included in the above statement of financial activities.

The net movement in funds for the year arise from the charity's continuing operations during the above two years.

Balance sheet 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	7	430	1,380
Current assets			
Debtors	8	19,157	22,056
Cash at bank and in hand		525,114	449,708
		544,271	471,764
Creditors: Amounts falling due within one year	9	(46,936)	(42,687)
Net current assets		497,335	429,077
Total net assets		497,765	430,457
The funds of the charity:			
Unrestricted funds			
. General funds		437,359	369,355
. Designated funds	12	60,000	60,000
Restricted funds	13	406	1,102
Total funds	15	497,765	430,457

Approved by the trustees and signed on their behalf by:

Michael Thomas

Michael Thomas (May 8, 2024 08:53 GMT+1)

Trustee

Approved on: 08/04/24

Mission Without Borders

Company Registration Number: 01065601 (England and Wales)

Statement of cash flows Year to 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	74,967	38,909
Investment income		439	52
Net cash provided by investing activities		439	52
Change in cash and cash equivalents in the year		75,406	38,961
Cash and cash equivalents at 1 January	B	449,708	410,747
Cash and cash equivalents at 31 December	B	525,114	449,708

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	67,308	42,808
Adjustments for:		
Depreciation charge (note 7)	950	1,462
Interest income	(439)	(52)
Decrease/(increase) in debtors (note 8)	2,899	(5,608)
Increase in creditors (note 9)	4,249	299
Net cash provided by operating activities	74,967	38,909

B Analysis of cash and cash equivalents

	2023 £	2022 £
Total cash and cash equivalents: Cash at bank and in hand	525,114	449,708

C Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	449,708	75,406	525,114
Total	449,708	75,406	525,114

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2023 and are presented in sterling and are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ valuation of donations in kind received during the year;
- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ allocation of support costs across charitable activities; and
- ◆ valuation of legacies to be recognised in accordance with FRS 102.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees have taken into consideration an assessment of the ongoing impact of the pandemic on the charity in 2023 and are closely monitoring the potential impact of the conflict in Ukraine. Although there may still be some negative consequences and greater risk particularly in relation to activities in Ukraine partly funded by MWB in the UK, the trustees believe that the charity is a going concern on the basis detailed within the 'Future plans and 'Going Concern Assessment' section within the trustees' report (see page 12).

Assessment of going concern (continued)

This includes the level of free reserves at 31 December 2023, and a reasonable level of liquid reserves available as at 31 December 2023. Based on this, the trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises donations, corporate donations in kind, legacies and interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Where donors have specifically stated which appeal their donations are to be used for, this has been treated as restricted income. Where donations have been made that can be used at the discretion of the charity, then this has been treated as unrestricted income.

Corporate donations in kind are recognised as income in the year in which they are donated and distributed at the best estimate of their value to the charity as derived from the donor. Where the donor does not provide any valuation, management seeks to obtain a suitable market valuation from one or more alternative sources. These gifts are recorded as unrestricted income when received and when disbursed, as the goods are distributed where needed at the discretion of the charity.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

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

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of premises costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned between expenditure categories based on the time spent on each activity.

Payments to Mission Without Borders International

Mission Without Borders is the UK fundraising affiliate of MWBI which co-ordinates worldwide fundraising and its programmes in Eastern Europe. Affiliates, including this charity, incur fundraising expenses to acquire donations. MWBI then consolidates the donations received before allocating fundraising and administration expenses as a percentage of donated revenue. Mission Without Borders makes cash and gift in kind donations to MWBI, which are pooled and used by MWBI to transfer on a monthly basis to fund its programmes.

Fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful economic lives of the assets concerned as follows:

Furniture, fittings and office equipment	- Between 3 and 5 years
--	-------------------------

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term. Rentals paid under operating leases are charged to the statement of financial activities as incurred.

Contributions to pension funds

The charity operates a defined contribution pension scheme. The pension costs charged to the statement of financial activities represent the amount of the contributions payable to the scheme in respect of the accounting period.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of payment.

Financial instruments

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

Corporation tax

The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds specifically earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations receivable	667,212	225,114	892,326	1,146,547
Corporate donations (donations in kind)	1,972,560	-	1,972,560	2,277,222
Legacies	21,200	-	21,200	57,285
2022 Total funds	2,660,972	225,114	2,886,086	3,481,054
	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Donations receivable</i>	<i>627,779</i>	<i>518,768</i>	<i>1,146,547</i>	<i>597,081</i>
<i>Corporate donations (donations in kind)</i>	<i>2,277,222</i>	<i>—</i>	<i>2,277,222</i>	<i>2,042,014</i>
<i>Legacies</i>	<i>57,285</i>	<i>—</i>	<i>57,285</i>	<i>143,317</i>
<i>2022 Total funds</i>	<i>2,962,286</i>	<i>518,768</i>	<i>3,481,054</i>	<i>2,782,412</i>

2 Expenditure on raising funds

	Unrestricted funds	
	2023 £	2022 £
Staff costs	127,012	136,226
Direct fundraising costs	179,461	150,189
Premises and office costs	25,719	17,964
	332,192	304,379

3 Expenditure on charitable activities

	Field programme				Total 2023 £
	Family care £	Child care £	Child & family sponsorship £	Education and information £	
Direct costs					
Cash donations for fieldwork	141,964	106,465	113,908	—	362,337
Donations in kind transfer for fieldwork	1,087,447	889,730	—	—	1,977,177
Staff costs	—	—	—	35,037	35,037
Other direct costs	80	65	—	3,457	3,602
	1,229,491	996,260	113,908	38,494	2,378,153
Support costs					
Staff costs	21,407	21,407	18,349	—	61,163
Office costs	8,526	8,526	7,308	—	24,360
Premises costs	1,961	1,961	1,681	—	5,603
	31,894	31,894	27,338	—	91,126
Governance costs					
Staff costs	1,127	1,127	966	—	3,220
Office costs	154	154	133	—	441
Premises costs	103	103	88	—	294
Audit fees	4,410	4,410	3,780	—	12,600
Legal and accountancy	417	417	357	—	1,191
	6,211	6,211	5,324	—	17,746
	1,267,596	1,034,365	146,570	38,494	2,487,025

3 Expenditure on charitable activities (continued)

	Field programme				
	Family care £	Child care £	Child & family sponsorship £	Education and information £	Total 2022 £
Direct costs					
Cash donations for fieldwork	486,623	143,122	95,915	—	725,660
Donations in kind transfer for fieldwork	1,252,901	1,025,101	—	—	2,278,002
Staff costs	—	—	—	30,921	30,921
Other direct costs	90	73	—	3,442	3,605
	1,739,614	1,168,296	95,915	34,363	3,038,188
Support costs					
Staff costs	16,983	16,983	14,557	—	48,523
Office costs	8,798	8,798	7,542	—	25,138
Premises costs	2,027	2,027	1,737	—	5,791
	27,808	27,808	23,836	—	79,452
Governance costs					
Staff costs	894	894	766	—	2,554
Office costs	463	463	397	—	1,323
Premises costs	107	107	91	—	305
Audit fees	4,116	4,116	3,528	—	11,760
Legal and accountancy	118	118	101	—	337
	5,698	5,698	4,883	—	16,279
	1,773,120	1,201,802	124,634	34,363	3,133,919

4 Net income

This is stated after:

	2023 £	2022 £
Staff costs (note 6)	226,432	218,224
Auditor's remuneration		
. Audit Fees	12,600	11,760
Depreciation	950	1,462
Operating lease rentals	16,120	16,120

5 Trustees' emoluments and expenses

The trustees did not receive any emoluments from the charity for their work as trustees during the current or prior period. No trustees were reimbursed for travel and subsistence expenses in their role as trustees during the year (2022 - £nil).

6 Staff costs

The average monthly number of persons employed during the year by the charity, excluding trustees, was:

	2023 No.	2022 No.
Field programme	2	2
Fundraising	2	2
Administration	2	2
	6	6

6 Staff costs (continued)

The employment costs were as follows:

	2023 £	2022 £
Wages and salaries	204,026	193,660
Social security costs	16,989	18,796
Pension costs	5,417	5,768
	226,432	218,224

The number of employees earning £60,000p.a. or more was:

	2023 No.	2022 No.
£60,000-£69,999	1	1

The key personnel of the charity comprise the Country Senior Management and the trustees. The total remuneration (including taxable benefits, employers pension and employers' national insurance contributions) of the key management personnel was £124,677 during the year (2022 - £117,331).

7 Tangible fixed assets

	Furniture, fittings and office equipment £
Cost	
At 1 January 2023	15,511
Additions	-
At 31 December 2023	15,511
Depreciation	
At 1 January 2023	14,131
Charge for the year	950
At 31 December 2023	15,081
Net book value	
At 31 December 2023	430
At 31 December 2022	1,380

8 Debtors

	2023 £	2022 £
Gift Aid recoverable	7,631	7,813
Other debtors	5,617	8,337
Prepayments and accrued income	5,909	5,906
	19,157	22,056

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	20,980	16,779
Taxation and social security creditor	4,057	5,025
Pension contributions	5,362	4,850
Accruals	16,537	16,033
	46,936	42,687

10 Liability of members

The company is a registered charity and is limited by guarantee with no share capital. The liability of each member in the event of winding-up is limited to £1.

11 Related party transactions

All goods received for field programmes in 2023, and with a value of £1,972,560 (2022 - £2,277,222), have been transferred to Mission Without Borders International (MWBI), of which the company is the UK affiliate. Mission Without Borders incurred expenses on behalf of MWBI of £4,617 (2022 - £843) in relation to the acquisition and transfer of these goods and other general expenses. As at 31 December 2023, MWBI owed Mission Without Borders £5,617 (2022 - £8,337) in respect of reimbursable shared costs.

MWBI is a United States 501(c)(3) non-profit religious organisation which distributed funds raised by affiliated organisations (which include Mission Without Borders), and co-ordinates the funding of and activities in programmes in Eastern Europe.

Cash transfers from Mission Without Borders to MWBI in the year amounted to £362,337 (2022 - £725,660).

Two trustees of the charity hold remunerated positions in MWBI (Stephen Young - International Chief Executive Officer, MWBI and Sarah Farquhar – International Chief Operating Officer, MWBI). The charity has actively sought out their representation on the board of trustees for their expertise and understanding of the Mission.

The trustees and key management personnel of the charity donated a combined total of £3,001 before Gift Aid to the charity in the year (2022 - £2,199).

A loan from Mission Without Borders International (MWBI) was agreed in 2019 in accordance with a promissory document dated 1 November 2019, under which a maximum of £350,000 is available to the charity from MWBI. During 2022, as Mission Without Borders had not drawn down any of the available facility and as its available liquid resources had significantly improved, this loan facility was withdrawn by Mission Without Borders International.

12 Designated funds

	At 1 January 2023 £	New designations £	Utilised/ released £	At 31 December 2023 £
Contingency fund	60,000	—	—	60,000
	At 1 January 2022 £	New designations £	Utilised/ released £	At 31 December 2022 £
Contingency fund	60,000	—	—	60,000

13 Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Child Care	3,500	41,934	(45,028)	406
Family Care	(2,398)	69,272	(66,874)	—
Child & Family Sponsorship	—	113,908	(113,908)	—
	1,102	225,114	(225,810)	406
	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Child Care	2,860	53,743	(53,103)	3,500
Family Care	5,092	369,110	(376,600)	(2,398)
Child & Family Sponsorship	—	95,915	(95,915)	—
	7,952	518,768	(525,618)	1,102

Restricted funds arise when the donor stipulates how their donation must be spent. These stipulations are taken into account and recognised in the following funds:

Child Care - Helping children in need. The purpose of the Child Care programme is to meet the personal developmental needs of orphaned and abandoned children living in institutions, as well as children from poor families living in communities in Eastern Europe, by responding to their individual needs.

Family Care - Helping families in need. The purpose of the Family Care programme is to meet basic needs of poor and disadvantaged families that reside in selected communities in Eastern Europe. The deficit on this fund as at 31 December 2023 is due to expenditure on a specifically funded item being made in advance of all pledges being received.

Child & Family Sponsorship - Helping children in institutions through individual sponsorships & families in need through sponsorship of an entire family. The purpose of the child sponsorship programme is to meet the basic needs of orphaned and abandoned children residing in Children's homes in Eastern Europe. The purpose of the family sponsorship programme is to take families on a journey from poverty to self-sufficiency.

14 Operating leases

As at 31 December, the charity had total commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2023	2022
	£	£
Expiring:		
. Within one year	16,120	16,210

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
At 31 December 2023	£	£	£	£
Tangible fixed assets	430	—	—	430
Current assets	483,865	60,000	406	544,271
Current liabilities	(46,936)	—	—	(46,936)
	437,359	60,000	406	497,765

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
At 31 December 2022	£	£	£	£
Tangible fixed assets	1,380	—	—	1,380
Current assets	410,662	60,000	1,102	471,764
Current liabilities	(42,687)	—	—	(42,687)
	369,355	60,000	1,102	430,457

16 Post balance sheet events

To the best of our knowledge, there are no post balance sheet events that require disclosure or amendment. The trustees continue to monitor the situation in Ukraine and at the date of signing this report are confident that its programmes will continue.

4a MWB UK Financial Statements_Final

Final Audit Report

2024-05-08

Created:	2024-05-07
By:	KERRIS SANTORO (ksantoro@mwbi.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7WeZqf0maYhi2kzC7jqUphFqW6l59cbv

"4a MWB UK Financial Statements_Final" History

-  Document created by KERRIS SANTORO (ksantoro@mwbi.org)
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-  Document emailed to Michael Thomas - Chairman (mthomas@mwbi.org) for signature
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-  Signer Michael Thomas - Chairman (mthomas@mwbi.org) entered name at signing as Michael Thomas
2024-05-08 - 7:53:27 AM GMT
-  Document e-signed by Michael Thomas (mthomas@mwbi.org)
Signature Date: 2024-05-08 - 7:53:29 AM GMT - Time Source: server
-  Agreement completed.
2024-05-08 - 7:53:29 AM GMT

Accounts

Mission Without Borders

Annual Report and Financial Statements

31 December 2022

Company Limited by Guarantee

Company Registration Number
01065601 (England and Wales)

Charity Registration Number
270659

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Reference and administrative information

Trustees	M Thomas (Chairman) P Broad S Young (Vice-Chairman & Treasurer)
National director	J Chamberlain
Company secretary	S Young
Registered office and operation address	175 Tower Bridge Road London SE1 2AG
Bankers	National Westminster Bank plc 1 Princes Street London EC2R 8BP Scottish Widows 69 Morrison Street Edinburgh EH3 8BW
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Solicitors	Wellers Law Group 65 Leadenhall Street London EC3A 2AD

Chairman's Statement

"God is our refuge and strength, an ever-present help in trouble." Psalm 46 v1

At the start of the year, I don't think any of us could have imagined the devastation that was to be inflicted on Ukraine on February 24th. The reality of war has proved very vividly that life is uncertain and fragile. Our response was immediate, with the launch of a major appeal and teams of staff and volunteers living and working in Ukraine and on the borders of Romania and Moldova helping with food, clothing and shelter. Key to this vital work has been the growing number of partnerships the Mission has with local churches in Ukraine and the surrounding countries which has enabled us to help over 84,000 refugee families with aid and nearly 35,000 families with accommodation. Here in the UK, we were humbled by the generosity of supporters, companies, churches and charitable trusts who helped us raise over £400,000 for Ukraine.

Despite this crisis, a full program of work was carried out in all the other countries, and it is a joy to report that in 2022 we reached 30,000 individuals through our children and family support programs, working with 2,515 families, up 10% on last year. Despite the impact of the war, it has been amazing what the Ukrainian team were able to accomplish, including a special time holding summer camps for over 640 children including many refugees from the east of the country.

Mission Without Borders is an international charity with a presence in eighteen countries and operational work focused on eastern Europe where we have been working for over 60 years. This year, it was a delight to meet again physically after the isolation brought about by COVID-19. Together we were able to develop plans to ensure the organisation can respond to urgent needs, for example a new family project in Sarajevo, Bosnia Herzegovina which has been started, as well as making the charity more effective and efficient in its digital processing and marketing.

A focus on prayer remains central to all we do from Board meetings, individual team devotions through to the growing numbers of people who receive our bimonthly Partnering in Prayer diary. Resourcing churches and individuals with devotional materials has seen thousands of people hear about the Mission and its work, often for the very first time. As part of this program, we were also delighted to partner with Big Church Festival at their weekend in Sussex in June attended by 38,000 Christians.

I am truly grateful to everyone who has supported us this year, our wonderful and dedicated team of volunteers and staff in eastern Europe who I salute, and to our Heavenly Father who continues to provide for us.

Michael Thomas

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of Mission Without Borders for the year ended 31 December 2022.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 28 to 31 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Purpose of the charity

The vision of Mission Without Borders is of “*Lives transformed across generations with hope for the future.*”

We act as a catalyst for change in people's lives, showing compassion and empathy to all people regardless of their ethnic background or religious beliefs, and helping them plan their own programme of support that recognises their dignity and helps build better capacity for self-sustainability.

Mission Statement

Mission Without Borders is an international network of Christians who journey with the poor and marginalized, bringing practical and spiritual support with hope of a better future, enabling and encouraging people to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ.

Values and behaviours

Detailed information on our Values may be seen on our website www.mwbuk.org.

Geographical reach

Mission Without Borders is an independently registered charity that works within a global network of MWB charities operating in eighteen countries across the world. The UK charity is one of twelve fundraising affiliate offices which raises awareness and funds to support our work carried out in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and Ukraine. We exist to reach people for Christ and to provide sustainable solutions to poverty in these countries and income generated by the UK office is a contribution to the overall operations of the global Mission. As MWB works under a global remit, this report refers to the overall programme activities of the Mission and those specific to the UK.

Annual Review of Activities



Source: UNHCR and UNICEF

Mission Without Borders has been working in Ukraine for over 60 years, in close partnership with local churches. The Russian invasion on 24th February 2022, had an immediate and significant impact on the Mission's work. As fighting intensified in the eastern region, there developed one of the biggest refugee evacuations since the second world war. The UN now estimate at least 12 million people have fled their homes since Russia's invasion of Ukraine.

After the initial shock of the invasion, Mission Without Borders local teams of volunteers and staff in Ukraine as well as in the neighbouring countries of Romania, Moldova and Bulgaria, responded immediately, distributing emergency food and hygiene parcels, serving hot meals in churches and at the border crossing points, helping refugees with accommodation and delivering in truckloads of aid. All this was done working together with hundreds of volunteers and in partnership with 345 local churches. Due to the government instructions to residents

Annual Review of Activities (continued)

in the area of Eastern Ukraine where the Mission was working, as a result of the conflict intensification, we were obliged to close down our operations in Eastern Ukraine.

To fund this humanitarian aid, a Ukraine War Appeal was launched within 24 hours, with radio and press advertising as well as an online campaign.

The outpouring of generosity from UK individuals, trusts and churches was overwhelming and resulted in £454,000 being raised to help those affected by the war. On top of this, we are grateful to the *Big Give* who facilitated a Christmas Appeal which helped raise further funds for a forklift truck for our warehouse in Ukraine as well petrol-driven generators to provide emergency electrical supplies for staff and beneficiaries affected by electrical outages caused by Russian bombing.

Our strong presence with “on the ground” Ukrainian teams enabled us to respond quickly, ensuring aid was put to good use effectively and efficiently. Our network of church partners was critical to this, one of these being with the church in Karpylivka village in western Ukraine. The village has a reputation for being one of hardworking and determined people. When war broke out, the church were eager to serve and love others in any way they could.

Led by Volodymyr Brychka, Pastor of the church, with close support from the team at Mission Without Borders, they began helping those in the warzone with trucks of food, warm clothing, footwear and other essentials. They also rescued people trapped in conflict zones and helped groups of disorientated displaced mothers and children as well as people injured in the war.

Mykola Bogdanets, MWB Ukraine Director, said, ***“The Mission’s partnership with the church of Karpylivka village has already brought much fruit. Both of us share similar intentions, vision, and spirit. We have always worked to reach people for Christ, and now, during the war, we do our best to help in the most effective way in the places where it’s needed the most”.***

“It means so much that there are so many brave and devoted volunteers at Karpylivka church, who are also experienced and trustworthy. Together with our staff, they deliver help effectively. We can count on them, and they can count on us.”



Photo: Volodymyr Brychka, Pastor of Karpylivka church, helping with food in the war zone

Annual Review of Activities (continued)

The church at Karpylivka church along with others continue to deliver donated food and aid to areas hardest hit by the war such as Kherson and Kharkiv, all of this made by possible by Mission Without Border supporters.

Motivating all of this work is the vision of Mission Without Borders to share the hope that is found in Jesus Christ, to live out Christ's example and command to love one-another sacrificially (John 13:34) and to provide aid for the most vulnerable in society (Psalm 41:1; John 1:27), so that they may grow and be sustained materially, emotionally and spiritually. Alongside the practical support, we have also supplied **5,550** New Testaments and **14,992** copies of John's Gospel of John to refugees over the year.

The war triggered the rapid development and implementation of a three-stage strategic action plan to **Respond**, **Restore** and **Rebuild** the lives of Ukrainians affected both in Ukraine and in the neighbouring countries where MWB operate. MWB will stand united and continue to serve the people of Ukraine, responding to both the immediate needs of families as well as support in the long term and in the rebuilding when the conflict is over.



Summer Camps

2022 was the first year following the easing of Covid restrictions that Mission Without Borders was able to organise events such as our Summer Camps. It is an activity program which has proved very popular with children and a highlight of the year for them, providing an opportunity to take a break from the hardships of the year, develop new friendships, and share their lives and stories with each other and with staff in a safe environment. Across Eastern Europe, 5,460 children were able to enjoy a MWB Summer Camp in 2022, thanks to donations from supporters.

Summer Camps (continued)

The importance of running camps was reinforced by Russia's invasion of Ukraine where more than 60% of Ukrainian children were displaced from their homes, causing a huge impact on their mental health and educational development.

Despite the difficulty of running camps during war time, the Mission safely provided week-long and day camps for **1,060** young people in western Ukraine. These included a camp for **120** children whose father or mother was serving in the Ukrainian army, police-force, emergency rescue teams or fire-fighting brigade. Most of these boys and girls had never been to a Christian camp before.

One of these was Vlad, aged 16:

"Our family are refugees from Mariupol. We escaped on 16th of March. We spent three weeks in the basement believing that everything would end soon, but it did not. There was no electricity, gas and running water. We cooked on a fire. Every time during the bombings, I prayed to God and asked for His protection. During that time, I saw a lot of things I would like to forget. Most likely our house is ruined, and I doubt that I will recognize my town if I ever go back.

I liked the camp very much. First it was little unfamiliar but soon I got used to everything. Everyone was so friendly; the atmosphere was great. I easily found a common language with other people there and I've now got new friends. I enjoyed the sport games, activities, food and living conditions. I would like to come here again if everything will be fine in Ukraine."



Photo: Vlad, 16, a refugee from Mariupol at an MWB Summer Camp in 2022

The human impact of war

We are witnessing huge needs for families who have lost loved ones or who no longer have a place to live, on people who have become injured by the war and disabled and on those who are suffering from the traumatic experiences they have seen.

While committed to stay and work themselves, many staff have evacuated their families to safety. One of our these, Oleg, a MWB Coordinator working in Eastern Ukraine, stayed with his church members in Sloviansk for as long as he could, ensuring they had food parcels, blankets and clean water. At one stage he even had 27 people hiding for shelter in the basement of his house.

He continued to drive to our offices in western Ukraine to pick up food and hygiene parcels to take back to those in the East until, as the conflict widened, this became impossible, and both he and the people he was serving in the community were evacuated from the region.



Photo: Oleg loading a van with food and hygiene parcels for eastern Ukraine

Summer Camps (continued)

Sadly in April 2022, two Mission Without Borders volunteer workers were killed as they attempted to evacuate civilians from Kyiv region, driving civilian cars marked with red crosses. They had bravely offered to distribute food aid to several towns and evacuate refugee families on the way home when they were shot, and their cars burned.

The economy is struggling with high inflation, regular power cuts, high fuel costs and shortages of essential food. Mykola Bogdanets, Ukraine Country Director, recently commented, **"2022 has been a terrible year for all Ukrainians and brought dramatic changes to the vast majority of our nation."**

However, despite everything that is going on, despite all the hardships and atrocities, and thanks to your wonderful support, we continue to help families in poverty, children and elderly people, and we do this in partnership with many local churches".



Photo: Mykola Bogdanets, MWB Ukraine Director

Wider refugee work

At the start of the war around 350,000 Ukrainian refugees fled the country to Moldova with a similar number going to Romania, both countries Mission Without Borders operates in. In Romania, the Mission team call them, "our special guests."

Two of the busiest border crossing points were in Palanca, Moldova and Suceava in Romania. MWB were at both, providing much needed practical help with shelter, hot meals and clothing.

Many Ukrainian women and children have endured a year of separation from their husbands who are fight and sacrifice their lives on the battlefield, so in Palanca we hold twice-weekly meetings with them.

Serghei Lapaci, MWB Coordinator in Palanca, shared with us: **"We continue to do all we can do to encourage, pray and help in any needs these women have. You can see on their faces a terrible sorrow and longing for peace. We continue to pray for peace! Recently they decided to do something different, enjoying fellowship while doing some crafts. As they said, "flowers like in my garden", "birds that symbolise peace", "one year on, but it seems like 100 years already!"**



Photo: Refugees in Palanca, Moldova, March 2022



Wider refugee work (continued)

By September 2022, the majority of schools we work with in Ukraine had re-opened and since then MWB has been working to provide wider educational support for young people displaced by the war, including helping to establish a Ukrainian school in Romania, with school materials brought in by a team that travels to and from Ukraine.

At a school MWB support in Pluzhne, western Ukraine, the principal of the school commented, **"Our pupils face stress each time we have to send them to the basement during air raids or they hear news about war. Some of them have fathers, who fight for peace and victory. Visits from Nataliya (MWB Volunteer Coordinator) make our children so happy. MWB is our trusted friend and we hope for further cooperation very much!"**



Photo: Children at a school in Pluzhne enjoy a visit from Nataliya, our local volunteer Coordinator.



Our Wider
WORK

3,393 adults
we work with
began going to
church in
2022.

Wider refugee work (continued)



A full program of work was undertaken in 2022 by MWB in all countries other than Ukraine. Our work, generously supported by donations, continued to grow with an 8% increase in sponsored families in the program and a 12% increase in meals served through our Soup Kitchens, Street Mercy program and through our Children's Afterschool work. Our work is heavily dependent on identifying and working in close partnership with churches in Eastern Europe who share in our vision, and we were delighted to see this number grow 24% to 388.

Changing lives through education

Connecting young people with educational opportunities and breaking the cycle of poverty through our After School clubs and scholarships is an essential and developing part of our work. Education and Employment remains a significant challenge in the countries we work in. High levels of adult illiteracy inhibit employment opportunities, contribute to large numbers of adults without stable work and greatly limit the potential for children and families to climb out of chronic poverty. Too-often families living in poverty stop their children from going to school so they can look after younger siblings while they go to work. This leaves children without critical literacy and other skills needed to develop and break generational family poverty.

Mission Without Borders works to combat this by supporting the education of children and adults through our sponsorship schemes as well as through the clubs and providing funding support for young people to go on vocational courses and scholarships.

In 2022 we were delighted to be able to fund an increasing number of scholarships as well as providing children with support including school materials such as back packs and items such as textbooks, notebooks, rulers, pens, pencils and markers.

Changing lives through education (continued)

These costs can be prohibitive for the families we work. Our autumn Back To School Appeal helped to fund **8,086** backpacks filled with school supplies as well as transport costs to school for a number of young people.

A large number of those we work with in Eastern Europe live in over-crowded homes that not only lack indoor bathroom facilities but any private space, it can be difficult for young people to find space to work to do their homework.

Over the course of the year, we helped **567** children through our After-School clubs. These provided nutritious meals as well as space to help with their learning during the year.

One of these is Vladut, in Romania. His favourite food is schnitzel, especially when it's made by Lena, one of our volunteer cooks.



Photo: Children at lunch at the Afterschool Club in Romania

“My dream is to become a doctor and a pastor,” Vladut said. **“A doctor to save people’s lives and a pastor to save their lives for eternity by introducing them to Christ.”**

Early in his life he was prayed over by his church and healed of a heart disease that he was born with. Now he is a healthy, happy child, who enjoys spending time with friends playing football. He loves school and reading the Bible, and his favourite story is of Peter walking on the water.

Paula, our local MWB Coordinator, explained, **“I am more than certain that if it wasn’t for MWB investing in the children’s lives in our community by supporting the After-school programme and equipping children like Vladut with all the school supplies they need, that 80% of them would have given up on their education a long time ago, or would have never even started school”**.



Photo: MWB Coordinator, Paula, presenting a backpack and school materials to Vladut

“Parents in the community are more than grateful for the programme which for most of them is the only way they’re able to keep their children in school.”

Surviving the winter

Winter 2022 is proving as challenging as last year, when the COVID pandemic brought hardship to so many of the communities MWB work in. This year it has been the fallout of the war in Ukraine and the higher fuel costs, along with steadily rising food costs that have made it so hard. Despite increasing supply challenges, the Mission was determined to do all it could to maintain the number of **Operation Christmas Love** food boxes distributed.

Surviving the winter (continued)

Our hope is that struggling children and families can have the opportunity to enjoy a Christmas meal and to receive the greatest gift of all – the message of hope given to us by the birth of Jesus Christ.

Here in the UK, we were overwhelmed by the kind generosity of churches and supporters from across the country, many who gave for the very first time. With support from Premier Christian Radio as well as other Christian media, we were able to raise more funds than ever before – over £100,000 – in support of our Operation Christmas Love Appeal.

As a result, MWB UK donors helped contribute to the Mission's goal of packing and delivering **42,000** Operation Christmas Love boxes across six countries in Eastern Europe, including **10,000** that were distributed around Ukraine. These contained essential food stuffs, along with some biscuits and treats, and a booklet carrying Christ's message of hope for the world.

Two refugee families, who fled from the war in Ukraine and are now being hosted in Moldova by a local church, heard about Mission Without Borders' Operation Christmas Love campaign and were eager to help.

"This is just such an amazing thing you're doing for people in need. I want to help as much as I can because Moldova has shown us so much love and care. God bless Moldova and God bless this Mission! ... I really enjoyed helping to pack all these parcels. Most of all, it was fantastic seeing the happiness of the people who received them, especially the children, who asked things like, 'Are there any sweets? What did you bring us today?'"

Sponsorships

Child and family sponsorship remains a great way to engage supporters around the world in the transformational work we are doing in Eastern Europe. Sponsorships build the emotional, physical and spiritual well-being of a whole family, making them stronger and more likely to succeed in breaking free from poverty and becoming more self-sufficient.

The challenge for MWB in the UK is to increase the number of supporters who sponsor a child or family. As awareness for the work and ministry of Mission Without Borders has grown, we have been grateful to many people who have shared in our vision and chosen to invest in a sponsorship, often for the first time. As a result, we have seen the number of UK sponsors grow by 15% in 2022.

Our sponsorship schemes not only ensure families and children are supported in their immediate needs for essential items such as food and hygiene products, but they also provide long-term emotional and spiritual support and care in the form of After-School Clubs for children, vocational training, scholarships and self-sufficiency schemes tailored to the needs of a family. This ensures that after a time of sponsorship they can become self-sufficient. By the end of 2022, **120** sponsored families had developed sufficiently to be provided with self-sufficiency schemes and a further **75** had become self-sufficient without the need for specific project help.

One of these is Alexei Ceban whose family is enrolled on Mission Without Borders family sponsorship programme. They live in a village near Palanca in Moldova. He and his wife have three children and although they are both hard-working, their income doesn't bring in enough money to survive on and they are grateful for MWB's ongoing support.

Sponsorships (continued)

When Alexei heard about the thousands of refugees crossing the border at Palanca from Ukraine and that MWB were working to help them, he wanted to volunteer.

He approached the MWB Coordinator in Palanca and said, **"I want to help however I can. What can I do?"** Alexei's help was hugely appreciated in making refugees comfortable either with short stay accommodation, hot meals or simply someone to talk with.

Stefanita, a grandmother from Moldova, has not only been caring for her two grandchildren Nicolae and Ilie, who live in desperate poverty, but also for five refugees from Ukraine. MWB has provided them all with donated goods, clothing and a Bible and will continue to support them with everything they can. The children have settled in well and have been enrolled in the local school and made new friends.

Vitalie Istrate, MWB's children's worker – who supports Nicolae and Ilie – said, **"When I visited them to bring them some donations, I asked, 'who sleeps on this bed?' They told me they were all huddled together, but they are safe. They have nothing left in Ukraine"**.

"One of the older girls said, 'I hope everything will be fine and that we'll be able to go back to Ukraine, to our friends and to school, to everything we once had. I'm glad I'm with my brothers with a roof over our heads."



Photo: Alexei Caban, helping MWB in Palanca. Moldova



Photo: Stefanita in Moldova looking after her grandchildren and Ukrainian refugee children

Successful fundraising engagement and connection

2022 was a challenging year with the war in Ukraine resulting in severe disruption to our work in this war-torn country as we responded with emergency aid. We were humbled by the kindness of our UK supporters who generously responded to the unfolding crisis as well as the many individuals, churches and charitable trusts who gave to our work, often for the very first time.

As a result of this generosity, which also included corporate donations in kind, total voluntary income grew strongly to £3.48 million, some £1.1 million more than we had budgeted and £0.7 million more than was raised in the previous year. Whilst we recognise the progress that has been made in the last three years, with greater engagement with Christian audiences in generating awareness and funds, the need to maintain this momentum and nurture new income streams and funding opportunities to build brighter futures for children and families remains critical.

Successful fundraising engagement and connection (continued)

We believe in the power of prayer and MWB UK staff set aside time every week for devotions. Many of our own supporters join us virtually twice a year for prayer as well as through our bi-monthly prayer diary "Partnering in Prayer." Together, we have prayed for many areas of work including children and families caught up in the war in Ukraine, families struggling with health issues, children taking part in our Bible Correspondence courses as well as our summer camps.

We continued to progress in our **three** strategic priorities:

Growing the number of MWB supporters – 2022 saw a 68% increase in the number of donors, largely through an overwhelming response to our Ukraine War Appeal in March and our Operation Christmas Love box in the autumn which saw 42,000 children and families receive boxes of essential food and Christian literature. Our strategy of inserts, direct mail, radio ads and digital marketing has resulted in the number of active donors more than doubling in the last two years. We have also developed an email marketing list of people interested in MWB's work, growing from an initial list of under 700 to over 4,000 through various lead generation activities.

Building Supporter Engagement – The Ukraine War Appeal resulted in a significant increase in new supporters which we are now hoping to interest in the wider work of the charity, including sponsorship. We continued supporter development activities, including a donor reception at the House of Lords for the first time that was held in September. Our twice-yearly news magazine "**MWB Voice**", as well as an ongoing program of donor visits and telephone calls, updating people on the difference made by their donations, has also been warmly received.

Developing new partnerships – This year we were delighted to develop a sponsorship arrangement with Big Church Day Out, a Christian music festival, which took place in June. With 38,000 visitors attending the weekend, we were delighted by the opportunity to raise awareness of our ministry and plan to continue attendance at these types of Christian events in 2023.

The Ukraine war did prompt a surge of interest and support in our work from charitable trusts and foundations and we finished the year with an increase of 54% in the number of Foundations supporting us, many for the first time. Funds raised covered a variety of areas from new generators and a forklift truck for relief efforts in Ukraine, through to supporting educational programmes for poor and vulnerable children, Christian outreach programmes, elderly care, summer camps, supporting women in prison and working with Ukrainian refugees in Moldova, Romania and Bulgaria.

Relationships with UK churches and fellowships of all denominations are very precious to us at Mission Without Borders as the close working connections we have with churches in Eastern Europe are critical to the development of our work. Last year we saw the number of churches supporting us in the UK grow significantly, again largely in response to the Ukraine crisis. We remain deeply grateful for their support and hope this might be the start of an ongoing relationship with them. During 2022 we continued to invest in new resource materials including an Easter devotional booklet which was requested by over 1,000 new supporters.

Another encouragement this year has been the new relationships forged with the business community in securing a variety of products for shipment to our central warehouse in Sibiu, Romania.

Successful fundraising engagement and connection (continued)

These goods are then distributed to families and children in the different countries we work in according to our greatest need.

The Ukraine crisis prompted an outpouring of support from companies who provided shipments of bedding, toiletries, wheelchairs, hospital beds, dried food and medical supplies for which we are deeply grateful.

Finally, we continued to invest in digital marketing activities, which shone a light on the range of work the Mission undertakes in Eastern Europe. The war in Ukraine rapidly accelerated this work with powerful videos and photographs capturing the initial refugee flood west as well as the ongoing devastation of destroyed towns and cities and the work of the Mission in providing aid. As a result, we saw Facebook followers increase 14%, Instagram followers by 27% and growing success with online fundraising.

Fundraising with Care

This year, more than ever, we have been humbled by the generosity and engagement of all our supporters and their interest and concern for the children and families, churches and communities we serve in.

Our aim is to build on these already good relationships with our supporters, listening to how they wish to partner with us and highlighting other ways they can be involved through their time, treasure and talents. We always seek to explain why we need donations and are sensitive to their preferences. Whenever requested by supporters to opt out of communications from MWB, we seek to respond within 48 hours. We are also determined to respond to their kindness and inform them more about our ministry through inspiring conversations, either face to face or via telephone, receptions and visits.

We are now reaching many new supporters through online marketing, social media and the website as well as through a growing presence in Christian media and attendance at Christian festivals.

Mission Without Borders are members of the Fundraising Regulator and we abide by their Fundraising Code of Practice, which includes rules to protect privacy and data as well as guidelines that cover many different areas of fundraising. In 2022, no complaints were received concerning our fundraising activity. Trustees engage with fundraising best practice and receive regular monthly and quarterly reports reviewing activity.

General Data Protection Legislation

A comprehensive compliance review of GDPR at MWB in the UK was undertaken by the UK Country Director and MWBI Compliance Director in June 2020. In 2022 a new privacy statement was developed, strengthening and clarifying data subjects' rights and their control over personal data. This statement is more informative and detailed than previous and has been further updated at the end of 2022 to enable the charity to focus communications with supporters in the most relevant way. We continue to publicise our privacy statements both online and in all printed marketing material that goes out. We work hard to ensure that all staff are aware of and sensitive to data protection issues in their day-to-day work and are fully committed to GDPR compliance. Trustees also review this area in conjunction with their legal and other professional responsibilities.

Public benefit

The trustees have noted the Charity Commission guidance on the public benefit requirement under the Charities Act 2011 and are confident that the activities of the Mission comply with this requirement. The trustees have also resolved that in administering the charity they will continue to pay due regard to the Charity Commission guidance on public benefit.

Future plans and going concern assessment

Key activities MWB seek to achieve globally over the next 5 years include:

- ◆ Increasing the number of families and children supported across the six countries we operate in.
- ◆ Providing effective After School Clubs for children in all areas of our work.
- ◆ Responding to the ongoing crisis in the Ukraine and expanding our support in the country.
- ◆ Increasing our scholarship program for young people by 10%.
- ◆ Collaborating with more churches particularly in the Ukraine.
- ◆ Developing, securing funds for and implementing a program for the elderly.
- ◆ Make the necessary investments into IT and digital systems to include developed data analysis and reporting tools and increase internal efficiency.
- ◆ Develop new fundraising offices.
- ◆ Explore opportunities to start programs in new countries in Eastern Europe.
- ◆ Support and invest in fundraising and communications programs.
- ◆ Provide more consistent and creative communications including a greater presence online through effective digital campaigns which will raise awareness and support.
- ◆ Prioritise staff development and well-being, developing and planning for future leaders.

In recognition of the above, the actions taken by the charity during 2022 and the response from its donor constituents, the trustees believe that the charity is a going concern on the basis set out below:

At 31 December 2022, the charity had a contingency fund of £60,000 and unrestricted general reserves of £369,355, supported by a cash balance of £449,708 and a working capital balance of £429,077.

As at 31 December 2022, the charity has a loan facility available of up to £350,000 from Mission Without Borders International. Because of the improvement in liquidity within the Mission, this facility has now been withdrawn by Mission Without Borders International.

Structure, governance and management

Status

Mission Without Borders ("the charity", "MWB") is a registered charity (number 270659) and is constituted as a company registered in England and limited by guarantee (registration number 01065601). The Memorandum and Articles of Association are the governing documents setting out the objects and powers of the charity.

Structure, governance and management (continued)

Structure

MWB is an independent charity which is part of a global network coordinated by Mission Without Borders International (MWBI).

MWBI is a separate legal entity registered in the USA as a 501(c)(3) not-for-profit charitable organisation. MWBI provides strategic and management support and coordinates activities carried out with other Mission Without Borders charities, of which there are twelve fundraising offices operating across the world and six field offices delivering our work in Eastern Europe.

The 'umbrella' of MWBI seeks to enable efficient working and the exchange of valuable expertise.

Governance

The trustees are ultimately responsible for all matters of principle concerning the charity, and the UK Country Director must seek approval of the Board in relation to any decisions where required by the terms of our internal control regulations.

Under the terms of the governing documents, trustees are normally appointed at the AGM with one third retiring by rotation (who are then eligible for reappointment).

The trustees have adopted the Good Governance Code and continue to monitor procedures to ensure compliance with the code. The trustees have also invited several people who are willing to give their expert advice in various fields to become members of the Board of Advisors. The members of the Board of Advisors are not trustees, and they do not have legal responsibility as such nor as directors or members of the registered company.

New trustees are usually selected from people who have an understanding of and commitment to the purpose of the Mission. Their experience and understanding is assessed against the needs of the charity to ascertain their ability to guide, implement and monitor the policies of a charity operating internationally. Existing trustees, staff, advisers and supporters are involved in the identification of suitable candidates. MWBI has recently agreed to a strategy to identify and invite to the Trustee board trustees who are independent of MWBI and its charitable entities. This is expected to strengthen the activities of MWB in the UK and will strengthen the impact of the board.

Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the individual trustee. Trustees are not remunerated for their work as Trustees.

Management

The day-to-day running of the charity is overseen by the UK Country Director who is supported by a staff team. The Country Director reports directly to the Board of Trustees and the International CEO and receives support from the MWBI Executive Team on issues affecting the global operations of the charity. The Country Director is responsible for providing the Board with regular reports and KPIs that measure progress against agreed objectives and for preparing an annual budget and reviewing a rolling 5-year strategic plan.

Structure, governance and management (continued)

Management (continued)

During the year, the trustees receive a monthly report providing an overview of performance against budget and an update on the charity's activities. The strategy is reviewed annually to ensure it is an active working document that accurately reflects the direction of the UK office.

Pay and remuneration

In setting pay and remuneration, the trustees seek to ensure that everyone is paid fairly. Salaries are reviewed by the Board annually, which includes consideration for changes in the cost of living and responsibilities. The pay of key management personnel is benchmarked against equivalent positions in the voluntary sector.

MWB would not aim to pay staff more than others in similar jobs in the sector, as it is our hope that people will choose to work for MWB because of what we do and their desire to be part of our ministry rather than for financial incentives. Details of remuneration awarded to key management personnel are included within note 6 of the financial statements.

Financial review

In summary, our total income of £3,481,106 in 2022 (2021 - £2,782,418), including donations in kind of £2,277,222 (2021 - £2,042,014), was applied to fund total expenditure of £3,438,298 (2021 - £2,590,955) which resulted in a surplus for the year of £42,808 (2021 - surplus of £191,463). Of this, £3,133,919 (2021 - £2,358,071) was expended in furtherance of our charitable activities, with £304,379 (2021 - £232,884) used in raising funds.

Reserves policy

The charity sees its main responsibility as transferring the maximum possible amount of money raised in donations to the beneficiaries in the field in accordance with its objects.

It is essential for sufficient accounting reserves to be maintained in order to:

- ◆ Meet budgeted transfers and payments in the face of an unexpected fall in income.
- ◆ Have sufficient reserves on hand for a sudden unexpected increase in program needs.
- ◆ Meet exceptional expenses; and
- ◆ Meet any planned capital expenditure.

To that end, the trustees will regularly review and set a target reserve levels with a goal to increase reserve levels to the equivalent of three months normalized expenditure plus committed capital expenditure planned for the foreseeable future. The designated reserve as at 31 December 2022 is currently set at £60,000 representing approximately two months running costs. Excess reserves will be transferred to Mission Without Borders International for use in its programs.

General funds at 31 December 2022 are £369,355 (2021 - £319,697), of which free reserves were £367,975 (2021 - £316,855). Free reserves are the general funds held by the charity less the net book value of tangible fixed assets. The trustees consider this level of free reserves to be adequate but not excessive given the ongoing investment in fundraising for 2022. Restricted funds at 31 December 2022 were £1,102 (2021 - £7,952).

Risk management

It is the charity's policy to have a risk management framework which:

- ◆ Attempts to identify, assess and manage all of Mission Without Borders' risks;
- ◆ Supports Missions Without Borders International strategic plan;
- ◆ Assigns clear responsibilities for risk management; and
- ◆ Monitors and tracks progress on managing risk.

The charity maintains a risk register which is reviewed regularly by the trustees. During the year under review, risks to which the charity could be exposed were identified and action planned to minimise such risks. The major risks identified during the year related to securing sustainable income.

MWB's strategic approach takes into account these risks and includes plans for ensuring that diverse income streams are developed and there is an appropriate balance between donor acquisition, retention and attrition.

There are also governance and control risks to which the charity is exposed and it is important to ensure that these are mitigated by a robust approach to maintaining a high level of skill and engagement on the trustee board. The addition of specialist advisors to the trustees reinforces our ability to manage governance and control risks.

The primary operational risk for the charity concerns the recruitment and retention of the paid staff team. A clear, fair and consistent policy is in place for the recruitment of staff so that their expertise can be measured and assessed accurately against their peers. All prospective staff are subject to interview and competency testing; once appointed they must complete a six-month probationary period. Staff are appraised annually and CPD is central to the performance management process.

Other lower risks to the charity relate to external and infrastructure issues. Control processes are in place to manage and monitor these risks.

Statement of trustees' responsibilities

The trustees (who are also directors of Mission Without Borders for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- ◆ Select suitable accounting policies and then apply them consistently.
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102).

Statement of trustees' responsibilities (continued)

- ◆ Make judgements and estimates that are reasonable and prudent.
- ◆ State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- ◆ There is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Signed and authorised for issue by order of the Board.

Chairman Michael Thomas
Michael Thomas (Apr 29, 2023 13:26 GMT+12)
Michael Thomas
Date: Apr 29, 2023

Independent auditor's report to the members of Mission Without Borders

Opinion

We have audited the financial statements of Mission Without Borders (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the provision for gifts in kind were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL
Date: 26 May 2023

Statement of financial activities (including income and expenditure account)
Year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:							
Donations and legacies	1	2,962,286	518,768	3,481,054	2,618,094	164,318	2,782,412
Investment income		52	-	52	6	—	6
Total income		2,962,338	518,768	3,481,106	2,618,100	164,318	2,782,418
Expenditure on:							
Raising funds	2	304,379	-	304,379	232,884	—	232,884
Charitable activities							
. Field programmes	3	2,573,938	525,618	3,099,556	2,143,625	156,366	2,299,991
. Education and information	3	34,363	-	34,363	58,080	—	58,080
Total expenditure		2,912,680	525,618	3,438,298	2,434,589	156,366	2,590,955
Net income (expenditure) and net movement in funds	4	49,658	(6,850)	42,808	183,511	7,952	191,463
Total funds at 1 January		379,697	7,952	387,649	196,186	—	196,186
Total funds at 31 December		429,355	1,102	430,457	379,697	7,952	387,649

All recognised gains and losses are included in the above statement of financial activities.

The net movement in funds for the year arise from the charity's continuing operations during the above two years.

Balance sheet 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	7	1,380	2,842
Current assets			
Debtors	8	22,056	16,448
Cash at bank and in hand		449,708	410,747
		471,764	427,195
Creditors: Amounts falling due within one year	9	(42,687)	(42,388)
Net current assets		429,077	384,807
Total net assets		430,457	387,649
The funds of the charity:			
Unrestricted funds			
. General funds		369,355	319,697
. Designated funds	12	60,000	60,000
Restricted funds	13	1,102	7,952
Total funds	15	430,457	387,649

Approved by the trustees and signed on their behalf by:

Michael Thomas
Trustee

Michael Thomas

Michael Thomas (Apr 29, 2023 13:26 GMT+12)

Approved on: Apr 29, 2023

Mission Without Borders
Company Registration Number: 01065601 (England and Wales)

Statement of cash flows Year to 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	38,909	313,274
Investment income		52	6
Purchase of equipment		-	(2,226)
Net cash provided by/(used in) investing activities		52	(2,220)
Change in cash and cash equivalents in the year		38,961	311,054
Cash and cash equivalents at 1 January	B	410,747	99,693
Cash and cash equivalents at 31 December	B	449,708	410,74

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	42,808	191,463
Adjustments for:		
Depreciation charge (note 7)	1,462	1,271
Interest income	(52)	(6)
(Increase)/decrease in debtors (note 8)	(5,608)	114,958
Increase in creditors (note 9)	299	5,588
Net cash provided by operating activities	38,909	313,274

B Analysis of cash and cash equivalents

	2022 £	2021 £
Total cash and cash equivalents: Cash at bank and in hand	449,708	410,747

C Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	410,747	38,961	449,708
Total	410,747	38,961	449,708

Principal accounting policies 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2022 and are presented in sterling and are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ valuation of donations in kind received during the year;
- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ allocation of support costs across charitable activities; and
- ◆ valuation of legacies to be recognised in accordance with FRS 102.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees have taken into consideration an assessment of the ongoing impact of the pandemic on the charity in 2023 and are closely monitoring the potential impact of the conflict in Ukraine. Although there may still be some negative consequences and greater risk particularly in relation to activities in Ukraine partly funded by MWB in the UK, the trustees believe that the charity is a going concern on the basis detailed within the 'Future plans and 'Going Concern Assessment' section within the trustees' report (see page 17).

Assessment of going concern (continued)

This includes the level of free reserves at 31 December 2022, and a reasonable level of liquid reserves available as at 31 December 2022. Based on this, the trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises donations, corporate donations in kind, legacies and interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Where donors have specifically stated which appeal their donations are to be used for, this has been treated as restricted income. Where donations have been made that can be used at the discretion of the charity, then this has been treated as unrestricted income.

Corporate donations in kind are recognised as income in the year in which they are donated and distributed at the best estimate of their value to the charity as derived from the donor. Where the donor does not provide any valuation, management seeks to obtain a suitable market valuation from one or more alternative sources. These gifts are recorded as unrestricted income when received and when disbursed, as the goods are distributed where needed at the discretion of the charity.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

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

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of premises costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned between expenditure categories based on the time spent on each activity.

Payments to Mission Without Borders International

Mission Without Borders is the UK fundraising affiliate of MWBI which co-ordinates worldwide fundraising and its programs in Eastern Europe. Affiliates, including this charity, incur fundraising expenses to acquire donations. MWBI then consolidates the donations received before allocating fundraising and administration expenses as a percentage of donated revenue. Mission Without Borders makes cash and gift in kind donations to MWBI, which are pooled and used by MWBI to transfer on a monthly basis to fund its programs.

Fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful economic lives of the assets concerned as follows:

Furniture, fittings and office equipment	- Between 3 and 5 years
--	-------------------------

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term. Rentals paid under operating leases are charged to the statement of financial activities as incurred.

Contributions to pension funds

The charity operates a defined contribution pension scheme. The pension costs charged to the statement of financial activities represent the amount of the contributions payable to the scheme in respect of the accounting period.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of payment.

Financial instruments

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

Corporation tax

The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds specifically earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations receivable	627,779	518,768	1,146,547	597,081
Corporate donations (donations in kind)	2,277,222	—	2,277,222	2,042,014
Legacies	57,285	—	57,285	143,317
2022 Total funds	2,962,286	518,768	3,481,054	2,782,412
		Unrestricted funds £	Restricted funds £	Total 2021 £
Donations receivable		432,763	164,318	597,081
Corporate donations (donations in kind)		2,042,014	—	2,042,014
Legacies		143,317	—	143,317
2021 Total funds		2,618,094	164,318	2,782,412

2 Expenditure on raising funds

	Unrestricted funds	
	2022 £	2021 £
Staff costs	136,226	99,470
Direct fundraising costs	150,189	116,914
Premises and office costs	17,964	16,500
	304,379	232,884

3 Expenditure on charitable activities

	Field programme				Total 2022 £
	Family care £	Child care £	Child & family sponsorship £	Education and information £	
Direct costs					
Cash donations for fieldwork	486,623	143,122	95,915	—	725,660
Donations in kind transfer for fieldwork	1,252,901	1,025,101	—	—	2,278,002
Staff costs	—	—	—	30,921	30,921
Other direct costs	90	73	—	3,442	3,605
	1,739,614	1,168,296	95,915	34,363	3,038,188
Support costs					
Staff costs	16,983	16,983	14,557	—	48,523
Office costs	8,798	8,798	7,542	—	25,138
Premises costs	2,027	2,027	1,737	—	5,791
	27,808	27,808	23,836	—	79,452
Governance costs					
Staff costs	894	894	766	—	2,554
Office costs	463	463	397	—	1,323
Premises costs	107	107	91	—	305
Audit fees	4,116	4,116	3,528	—	11,760
Legal and accountancy	118	118	101	—	337
	5,698	5,698	4,883	—	16,279
	1,773,120	1,201,802	124,634	34,363	3,133,919

3 Expenditure on charitable activities (continued)

	Field programme				
	Family care £	Child care £	Child & family sponsorship £	Education and information £	Total 2021 £
<i>Direct costs</i>					
Cash donations for fieldwork	65,690	47,611	77,838	—	191,139
Donations in kind transfer for fieldwork	1,123,108	918,906	—	—	2,042,014
Staff costs	—	—	—	54,559	54,559
Other direct costs	1,638	1,341	—	3,521	6,500
	<u>1,190,436</u>	<u>967,858</u>	<u>77,838</u>	<u>58,080</u>	<u>2,294,212</u>
<i>Support costs</i>					
Staff costs	7,144	7,144	6,124	—	20,412
Office costs	8,423	8,423	7,220	—	24,066
Premises costs	2,064	2,064	1,770	—	5,898
	<u>17,631</u>	<u>17,631</u>	<u>15,114</u>	<u>—</u>	<u>50,376</u>
<i>Governance costs</i>					
Staff costs	376	376	322	—	1,074
Office costs	443	443	380	—	1,266
Premises costs	109	109	93	—	311
Audit fees	3,673	3,673	3,148	—	10,494
Legal and accountancy	118	118	102	—	338
	<u>4,719</u>	<u>4,719</u>	<u>4,045</u>	<u>—</u>	<u>13,483</u>
	<u>1,212,786</u>	<u>990,208</u>	<u>96,997</u>	<u>58,080</u>	<u>2,358,071</u>

4 Net income (expenditure)

This is stated after:

	2022 £	2021 £
Staff costs (note 6)	218,224	175,515
Auditor's remuneration		
. Audit Fees	11,760	10,494
Depreciation	1,462	1,271
Operating lease rentals	16,120	16,120

5 Trustees' emoluments and expenses

The trustees did not receive any emoluments from the charity for their work as trustees during the current or prior period. No trustees were reimbursed for travel and subsistence expenses in their role as trustees during the year (2021 - £nil).

6 Staff costs

The average monthly number of persons employed during the year by the charity, excluding trustees, was:

	2022 No.	2021 No.
Field programme	2	1
Fundraising	2	2
Administration	2	2
	<u>6</u>	<u>5</u>

6 Staff costs (continued)

The employment costs were as follows:

	2022 £	2021 £
Wages and salaries	193,660	156,975
Social security costs	18,796	14,278
Pension costs	5,768	4,262
	218,224	175,515

The number of employees earning £60,000p.a. or more was:

	2022 No.	2021 No.
£60,000-£69,999	1	—

The key personnel of the charity comprise the Country Senior Management and the trustees. The total remuneration (including taxable benefits, employers pension and employers' national insurance contributions) of the key management personnel was £117,331 during the year (2021 - £113,431).

7 Tangible fixed assets

	Furniture, fittings and office equipment £
Cost	
At 1 January 2022	15,511
Additions	—
At 31 December 2022	15,511
Depreciation	
At 1 January 2022	12,669
Charge for the year	1,462
At 31 December 2022	14,131
Net book value	
At 31 December 2022	1,380
At 31 December 2021	2,842

8 Debtors

	2022 £	2021 £
Gift Aid recoverable	7,813	—
Other debtors	8,337	7,425
Prepayments and accrued income	5,906	9,023
	22,056	16,448

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	16,779	22,233
Taxation and social security creditor	5,025	5,045
Pension contributions	4,850	3,966
Accruals	16,033	11,144
	42,687	42,388

10 Liability of members

The company is a registered charity and is limited by guarantee with no share capital. The liability of each member in the event of winding-up is limited to £1.

11 Related party transactions

All goods received for field programmes in 2022, and with a value of £2,277,222 (2021 - £2,042,014), have been transferred to Mission Without Borders International (MWBI), of which the company is the UK affiliate. Mission Without Borders incurred expenses on behalf of MWBI of £843 (2021 - £2,652) in relation to the acquisition and transfer of these goods and other general expenses. As at 31 December 2022, MWBI owed Mission Without Borders £8,337 (2021 - £7,425) in respect of reimbursable shared costs.

MWBI is a United States 501(c)(3) non-profit religious organisation which distributed funds raised by affiliated organisations (which include Mission Without Borders), and co-ordinates the funding of and activities in programmes in Eastern Europe.

Cash transfers from Mission Without Borders to MWBI in the year amounted to £725,660 (2021 - £191,139).

One trustee of the charity holds a remunerated position in MWBI (Stephen Young - International Chief Executive Officer, MWBI). The charity has actively sought out his representation on the board of trustees for his expertise and understanding of the Mission.

The trustees and key management personnel of the charity donated a combined total of £2,199 before Gift Aid to the charity in the year (2021 - £3,896).

A loan from Mission Without Borders International (MWBI) was agreed in 2019 in accordance with a promissory document dated 1 November 2019, under which a maximum of £350,000 is available to the charity from MWBI. During 2022, as Mission Without Borders had not drawn down any of the available facility and as its available liquid resources had significantly improved, this loan facility was withdrawn by Mission Without Borders International.

12 Designated funds

	At 1 January 2022 £	New designations £	Utilised/ released £	At 31 December 2022 £
Contingency fund	60,000	—	—	60,000

	At 1 January 2021 £	New designations £	Utilised/ released £	At 31 December 2021 £
Contingency fund	60,000	—	—	60,000

13 Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Child Care	2,860	53,743	(53,103)	3,500
Family Care	5,092	369,110	(376,600)	(2,398)
Child & Family Sponsorship	—	95,915	(95,915)	—
	7,952	518,768	(525,618)	1,102

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Child Care	—	34,823	(31,963)	2,860
Family Care	—	51,657	(46,565)	5,092
Child & Family Sponsorship	—	77,838	(77,838)	—
	—	164,318	(156,366)	7,952

Restricted funds arise when the donor stipulates how their donation must be spent. These stipulations are taken into account and recognised in the following funds:

Child Care - Helping children in need. The purpose of the Child Care program is to meet the personal developmental needs of orphaned and abandoned children living in institutions, as well as children from poor families living in communities in Eastern Europe, by responding to their individual needs.

Family Care - Helping families in need. The purpose of the Family Care program is to meet basic needs of poor and disadvantaged families that reside in selected communities in Eastern Europe. The deficit on this fund as at 31 December 2022 is due to expenditure on a specifically funded item being made in advance of all pledges being received.

Child & Family Sponsorship - Helping children in institutions through individual sponsorships & families in need through sponsorship of an entire family. The purpose of the child sponsorship program is to meet the basic needs of orphaned and abandoned children residing in Children's homes in Eastern Europe. The purpose of the family sponsorship program is to take families on a journey from poverty to self-sufficiency.

14 Operating leases

As at 31 December, the charity had total commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2022	2021
	£	£
Expiring:		
. Within one year	16,210	16,210

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
At 31 December 2022				
Tangible fixed assets	1,380	—	—	1,380
Current assets	410,662	60,000	1,102	471,764
Current liabilities	(42,687)	—	—	(42,687)
	369,355	60,000	1,102	430,457

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
<i>At 31 December 2021</i>				
<i>Tangible fixed assets</i>	<i>2,842</i>	<i>—</i>	<i>—</i>	<i>2,842</i>
<i>Current assets</i>	<i>359,243</i>	<i>60,000</i>	<i>7,952</i>	<i>427,195</i>
<i>Current liabilities</i>	<i>(42,388)</i>	<i>—</i>	<i>—</i>	<i>(42,388)</i>
	<i>319,697</i>	<i>60,000</i>	<i>7,952</i>	<i>387,649</i>

16 Post balance sheet events

To the best of our knowledge, there are no post balance sheet events that require disclosure or amendment. The trustees continue to monitor the situation in Ukraine and at the date of signing this report are confident that its programs will continue.

MISSION WITHOUT BORDERS

England & Wales - Charity number 270659

Accounts

Mission Without Borders

Annual Report and Financial Statements

31 December 2021

Company Limited by Guarantee

Company Registration Number
01065601 (England and Wales)

Charity Registration Number
270659

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Reference and administrative information

Trustees	M Thomas (Chairman) P Broad M Waldy (resigned 18 August 2021) S Young (Vice-Chairman & Treasurer)
National director	J Chamberlain
Company secretary	S Young
Registered office and operation address	175 Tower Bridge Road London SE1 2AG
Bankers	National Westminster Bank plc 1 Princes Street London EC2R 8BP Scottish Widows 67 Morrison Street Edinburgh EH3 8YJ
Auditor	Buzzacott LLP 130 Wood Street London EC2V DL
Solicitors	Wellers Law Group 65 Leadenhall Street London EC3A 2AD

Chairman's Statement

"Those who hope in the Lord will renew their strength. They will soar on wings like eagles; they will run and not grow weary, they will walk and not be faint". Isaiah 40 v31

These verses are a wonderfully uplifting reminder of the need to look to God when we feel tired or overwhelmed by difficulties. It has been an extraordinary year with the continued demands of the COVID-19 pandemic on the running of our services as well as the challenges imposed by the conflict in the Ukraine, starting soon after the year end.

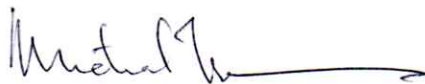
Our dedicated teams in Eastern Europe have worked exceptionally hard and helped support over 28,515 people in the last year. We have been able to establish new work in communities in Albania, Bosnia and Herzegovina and Bulgaria as well as further developing work and relationships in Eastern Ukraine with children, families, the elderly and disabled. We were also delighted to see Mission summer and day camp numbers back to pre-pandemic levels with 6,700 children attending.

While Mission Without Borders International is an international group of charities with a presence in eighteen countries, our operational programs and ministry work is focused on Eastern Europe where we have been working for over 60 years. All our staff are local to the countries we operate in, they have a deep understanding of and are trusted by those we serve. In many cases staff live in the communities they work in and so have grown up facing the same challenges as the people they're helping. This same connectedness is also seen in over 339 partnerships we now have with local churches and fellowships in these communities which ensure we are stronger together.

I have also been encouraged by the centrality of prayer in all we have undertaken this year, from Board meetings to individual team devotions as well as regular zoom meetings involving all our staff and our annual International Day of Prayer with friends and supporters from across the world. It was inspiring to see the strong response from UK individuals and churches to the launch of devotional materials – *27 Days, 27 Stories* - the Mission produced for Advent in 2021 as part of our Operation Christmas Love campaign.

The work of Mission Without Borders is truly inspiring so I would like to express my thanks to the many donors, churches, charitable trusts and companies who have helped us in the last year. Our total income grew by 26% - a remarkable achievement – enabling the lives of thousands of children and families living in poverty to be transformed.

Thank you for your ongoing partnership in this work. We continue to journey with the most vulnerable, always seeking to share the hope that is found in Jesus Christ.



Michael Thomas

Trustees' report 31 December 2021

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of Mission Without Borders for the year ended 31 December 2021.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 30 to 36 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Purpose of the charity

The vision of Mission Without Borders is of “*Lives transformed across generations with hope for the future.*”

We act as a catalyst for change in people's lives, showing compassion and empathy to all people regardless of their ethnic background or religious beliefs, and helping them plan their own programme of support that recognises their dignity and helps build better capacity for self-sustainability.

Mission Statement

Mission Without Borders is an international network of Christians who journey with the poor and marginalized, bringing practical and spiritual support with hope of a better future, enabling and encouraging people to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ.

Values and behaviours

Detailed information on our Values may be seen on our website www.mwbuk.org

Geographical reach

Mission Without Borders is an independently registered charity that works within a global network of MWB charities operating in eighteen countries across the world. The UK charity is one of twelve fundraising affiliate offices which raises awareness and funds to support our work carried out in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and Ukraine. We exist to reach people for Christ and to provide sustainable solutions to poverty in these countries and income generated by the UK office is a contribution to the overall operations of the global Mission. As MWB works under a global remit, this report refers to the overall programme activities of the Mission and those specific to the UK.

Annual Review of Activities



POVERTY IN EASTERN EUROPE

60% of our
Ukrainian
Beneficiaries
have no inside
toilet

85% of our
Moldovan
Beneficiaries
have no running
water

90% of
Bulgarian
Beneficiaries are
without a stable
job

A close-up photograph of a young green seedling with two leaves, covered in water droplets, growing out of a mound of dark, rich soil. The background is a soft, out-of-focus green.

MWB supplied 23,000 tomato, 16,000 pepper, and 13,000 cabbage plant seedlings to help vulnerable people in rural communities thrive in 2021

Annual Review of Activities

Family and Child Sponsorship

During 2021, Mission Without Borders provided direct and immediate help to 6,100 families as part of our Families in Crisis programme. As well as providing immediate care to those in need, the Mission is committed to long-term material, emotional and spiritual care, to help vulnerable children and families we serve flourish, principally through our sponsorship programmes. This support is wide-ranging from food or hygiene parcels, firewood for fuel, clothing and furniture through to after-school clubs for children and vocational and university scholarships. Education is major breaker in the poverty cycle enabling children and adults to flourish and give-back to their local communities. Projects supporting families towards self-sufficiency through donating cultivators, mini tractors, carpentry, and agricultural tools as well as seeds to grow crops for feeding the family have also expanded this year, along with the number of people in the UK signing up to a child or family sponsorship which grew by 18%.

Planting seeds of hope for future harvest

UK supporters generously provided gifts of over £31,000 towards our *Seeds of Hope* Easter Appeal in 2021, including gifts from 235 new donors, more than doubling giving to this appeal on 2020. As a result of this generous giving, 300 families benefitted from vegetable plant seedlings in 2021. It means families will have vegetables on the table until autumn as well as selling produce down at the local market for income.

Moldova is an agrarian country with more than half of its population made up of rural residents, such as the Cemurtan family. Maria and Mihai Cemurtan are parents of six children and depend heavily on what they grow.

“Where we live, the soil isn’t much good for cultivation, and often the drought makes it even more difficult. We received tomato and pepper plant seedlings from the Mission,” Maria comments, ***“So, I took some good soil from my parents’ yard and the lake and carried it home in the horse-and-cart and put together a greenhouse. The cover retains moisture and it doesn’t require as much water.”***



One of Maria's sons holding a tray of seedlings.

Maria knows her work is not in vain, hoping that with God's help, her efforts will be rewarded. ***“As they ripen, we pick them and eat them fresh. The tomatoes are always eagerly awaited. The peppers are used in so many dishes. We also make salads and tinned mixes.”***

Annual Review of Activities (continued)

Planting seeds of hope for future harvest (continued)

More than 75% of the children and families that Mission Without Borders (MWB) supports in Moldova live in villages where there is a severe lack of job opportunities. Agriculture remains the main source of food and income. For most people, what they plant in the ground is their main source not only of income, but of survival. Supporting families with high quality seeds and seedlings means a lot to these villagers.



Planting seedlings in their greenhouse

“Good seeds are expensive,” said Tatiana, MWB’s Field Programme Manager in Moldova. ***To support them in growing crops, we purchase seeds wholesale and grow them in our greenhouses before we deliver them to families.”***

Teamwork between MWB and local villagers is crucial - the Mission sows, they water, and together we grow the fruit that brings hope for the whole year, even in the midst of drought and poverty. Thanks to wonderful gifts of supporters, 213 vulnerable families became self-sufficient throughout 2021, and we hope to help many more in 2022.



42,000 Operation Christmas Love Parcels were delivered to families, and the vulnerable over Christmas 2021, including 9,500 that were distributed to people in Ukraine.

Annual Review of Activities (continued)

Reaching the Donbas through Operation Christmas Love

The COVID-19 pandemic brought continuing hardship for many in Eastern Europe during 2021, increasing the number of people who are food-insecure across the region, and forcing some to choose between eating and paying bills. Christmas is a time when this comes to a head – while for many this is a time for celebration, for those who live on the poverty line it is a time where, unable to provide for their families, they can feel most isolated.

Thanks to very generous support from both new and existing UK donors, and supporters worldwide, the Mission has been able to expand its work over this critical Christmas period and provide more people than ever with much needed supplies to give them the opportunity to eat well and celebrate Christmas. UK supporters raised over £90,000 in support of our Operation Christmas Love Appeal. In total, MWB were able to supply a record 42,000 boxes of essential food, treats, and Christian literature to families and individuals across our six field countries including 9,000 parcels which were sent to Ukraine.

The conflict in the Donbas region began in 2014 and has added an economic burden on a country already suffering from increased poverty. In 2021, Ukraine became the poorest country in Europe and by the end of the year many people had been displaced in the Donbas region with our team reporting increased social problems.

The Mission has been working in the Ukraine for over 30 years and despite the escalating conflict with Russia we are committed to the people of the Ukraine who have lost loved ones and are facing terrible levels of poverty, conflict and inadequate housing.

Pastor Oleg, our MWB Coordinator in the Eastern region, is working with are the Malkovas. Sadly, the father is an alcoholic and abusive. The family now face a further tragedy as their mother, Alyona, is dying of a rare illness, which has left her partly paralysed, confined to bed and unable to speak.

Amazingly, her eldest daughter, Karina, can understand the sounds her mother makes and translates them into words. Karina stays by her mother's side through the long nights when she screams with pain and cannot sleep. Her favourite hobby is attending a boxing club, and it's hard not to feel this is to equip her to protect herself and her siblings from their abusive father.

Along with much-needed food parcels and material support, the Mission team has tried to bring spiritual hope to the family. Alyona asks Pastor Oleg to pray for her healing. This beautiful young mother so wants to walk again and hold her baby.

MWB and the local church will continue to support the Malkova family and others like them facing such darkness and despair. As the war continues, we are determined to continue to reach out to help more children and families than ever before and distribute boxes of food and hygiene items to as many as we can.



Pastor Oleg Serbo delivering OCL parcels to Eastern Ukraine



Breaking the cycle of poverty with After School Clubs, Education and Scholarships

Education and Employment remains a significant challenge in the countries we work in. High levels of adult illiteracy inhibit employment opportunities, contribute to large numbers of adults without stable work and greatly limit the potential for children and families to climb out of chronic poverty.

Mission Without Borders works to combat this by supporting the education of children and adults through our sponsorship schemes, through After-School clubs, and through a combination of vocational courses and scholarships, giving these children an opportunity to break the cycle of poverty. In 2021, the Mission supported 7,657 children and 2,070 families through its sponsorship schemes and provided 7,608 backpacks filled with essential school materials. 450 children also attended our After-School clubs and the Mission helped 683 students through vocational courses and scholarships – 107 of whom were from Bulgaria.

This issue is particularly serious in Bulgaria: poverty here among children with low skilled parents is 15 times higher than it is among children with high-skilled parents. The school dropout rate of children is estimated at 50% and adult illiteracy is 40%.

16-year-old Binka is from a Roma community in the town of Gotse Delchev in Bulgaria. ***“If Binka does not study, she won’t have a profession and the only thing she’ll be able to do is cleaning or sweeping the streets”, her father says. “Many Roma girls marry young, at 13 years old, because there aren’t any other options for them. I want a different future for Binka – I want her to finish her education before she gets married.”***

Annual Review of Activities (continued)

Breaking the cycle of poverty with After School Clubs, Education and Scholarships (continued)

To help Binka achieve her dream of becoming a cook, the Mission provided her with scholarship, enabling her to attend a vocational high school, where she is training to become a chef. In her spare time, she also volunteers to help distribute the Mission's monthly food and hygiene packages.

"There is permanent lack of qualified cooks in the area, so the prospects of finding a job are good" says Binka. "I also plan to continue as a volunteer for MWB local projects. I want to be a good example to other Roma children that you can move on in life."



Binka with her books

Ylian is from Krupnik, a village in south-western Bulgaria. ***"When we first met him, Ylian was extremely uncommunicative, withdrawn and reserved, a boy with a poor self-image",*** said Emil Metodiev, the MWB staff member who supports the family. ***"He was doing badly at school. We worked closely with him, inviting him to join in the activities at church – and that brought incredible change. His whole personality changed. He became more outgoing, open and sociable."***

As Ylian draws near to finishing high school, he hopes to continue his studies at university.

"When I was in high school, I became really interested in fitness and in strength training". To help Ylian, he was offered a scholarship from MWB as it will give him good career opportunities. ***"We put Ylian forwards for a MWB scholarship not only because his family needed the***

financial help to send him to university, but also because he is so active in the way he serves others. His enthusiasm makes him such an encouragement to us and he's a good role model for others to follow", explained Emil.



Ylian helping with MWB's agricultural project

For his parents it was a dream come true and Ylian, who is in his first year, said, ***"I am very thankful to God and the sponsors of MWB for this scholarship. Without it, I would have had to get a part-time job which would've been very difficult as I'm busy the whole day at university. I'm so happy to be a university student. It is a dream come true."***



PARTNERS &
VOLUNTEERS

Mission Without Borders partnered with 339 churches in 2021, and 1320 volunteers provided help with completing MWB's field work.

Annual Review of Activities (continued)

Faith in action through church partnerships

For more than 60 years, Mission Without Borders has been building relationships with partners in Eastern Europe, and nowhere has this been more important than with local churches. In 2021, we increased the number of our partner churches to 339, strengthening them in their mission and outreach. Churches on the ground are often well placed to extend a helping hand to those who are in great need in a community, even in rural areas. One example would be in the village of Dabnitsa, Bulgaria where almost everyone in this Roma community live in deep poverty.

Anton and Lyubka Karagyzov-Stefanova live in a one-roomed house with their son, Nikolay, and daughter, Slavina. Like almost everyone else in the village, the Karagyzov-Stefanova family have no bathroom or toilet.

“This family is one of the poorest in the community,” said the local pastor, Misho.



The Karagyzov-Stefanova family in their home

Before he became disabled, Anton worked in the construction business and managed well, but after he suffered a stroke, they now need to rely on their son Nikolay, 24, to be the main breadwinner. Anton's medication is expensive, and there are times when most of Nikolay's salary is spent just on medicine. Lyubka also works when there are jobs she can do for the neighbours. Slavina, 13, attends school, but often misses classes due to a lack of shoes or clothes.

Lockdown restrictions during Covid meant that Nikolay lost his job and had to take out loans to pay for his father's medicine.

“One day when I was at home I heard someone crying outside,” said Misho. ***“I looked out of the window and saw Lyubka coming towards our house crying”***. After a glass of water Lyubka told us, ***“It's very hard to find food for my family. We are starving. Can you help us? So my wife and I decided to buy food and bring it to their small home”***.



Pastor Misho in front of the Karagyzov-Stefanovas home

Annual Review of Activities (continued)

Faith in action through church partnerships (continued)

Misho himself grew up in poverty in this village – and his character and outlook have been deeply shaped by his experiences. Since Misho became a Christian 20 years ago, he has remained in the village where he was born and raised, serving his neighbours, speaking to them about his faith and showing them God's love in practical ways.

“When some of my fellow Roma brothers come to me and share their difficulties, I know what they’re talking about as I’ve been through that myself,” Misho said. “I know what it is to go to bed hungry or to have no shoes on a cold winter day. The material aid from Mission Without Borders is great, but even greater is the spiritual and emotional support we receive. We feel we’re not alone.”

The Karagyzov-Stefanova family are now on the family sponsorship programme and receive regular food and hygiene parcels, as well as support from Ventsislav, the MWB staff member who works with families in Dabnitsa. ***“Every time I visit them, Anton always wants a chat”, says Ventsislav. He is bedridden and has no social contacts and is always happy when someone takes the time to talk to him”.***

Life has always been very difficult for the Roma, but it became even harder after the coronavirus pandemic. The borders were closed and many Roma who relied on temporary work abroad lost their jobs. It was no longer possible to do agricultural work in Greece, the closest foreign country where it is common for Roma to find jobs. And in Bulgaria, it is difficult for Roma to secure employment because of deep-rooted prejudice.

In the midst of these circumstances, Misho, Ventsislav and MWB continue to do all they can for the people of this village. MWB has been providing masks to support Roma people in the village who had none. Ventsislav said, ***“During the quarantine period when masks were obligatory, the family said they couldn’t afford to buy them. At that time, volunteers at our community centre in Gotse Delchev were sewing masks and delivering them to the people we support”.***

Misho added, ***“Our hope is in Jesus, and we are bringing that hope to this community. Years ago, the believers in this village felt too ashamed to share their problems publicly in church but now they speak openly about their troubles and ask for support in prayer”.***

“The church as a whole is now more concerned about others and extends a helping hand to those in need. Due to the work of the believers, the Roma in our village have become harder-working and caring towards their families and each another.”

OUTREACH across EASTERN EUROPE



4,261 adults we work with began going to church in 2021, and 266 adults committed their lives to Christ.

Annual Review of Activities (continued)

Bringing hope through Christian outreach

At its heart, Mission Without Borders is a Christian charity, founded in 1960 to support the persecuted Church across the Iron Curtain, in response to a challenge made by a pastor in the USSR to, "Put Bibles into Eastern Europeans' empty hands to reach our own people."

The collapse of the Soviet Union in 1991 resulted in a focused shift of the Mission's work away from the persecuted Church to the support of vulnerable groups in some of the poorest countries of Eastern Europe. We are committed to the long-term material, emotional and spiritual care of children, families and the vulnerable, irrespective of their beliefs, race, or sexuality, working closely in partnership with the local church. As part of our core mandate to provide long-term spiritual care, we run a number of Christian Input activities throughout the year, including Bible Correspondence Courses for children and adults, Alpha Courses, Summer Camps, and events around Christmas and Easter. After a year in which people suffered from the effects of the pandemic, 2021 saw an increased numbers of the adults we work with going to church and committing their lives to Christ.

For many children and young people, the Mission's Summer Camps form one of the highlights of the year. Summer Camps are places where they can take a break from the hardship of life at home, where they can develop new friendships, enjoy crafts and sports together, eat good food, and share their home concerns with staff. Mission Without Borders is passionate about giving young people unforgettable memories, the opportunity to learn basic life skills and just have a great time of fellowship and fun, especially after the challenges of the pandemic over the past eighteen months.



Fellowship and fun at Summer Camp

The camps are also a time, for young people like Cristi, to have their lives changed by the Gospel. Cristi, grew up in poverty with parents who struggled with alcohol addiction. To add to his problems, he has also struggled with health problems ever since he was beaten as a child. Because of this he has muscle problems and has become unable to walk.



Cristi at home with his Bible

Annual Review of Activities (continued)

Bringing hope through Christian outreach (continued)

Summer camps were a life-changing time for Cristi. He made new friends, and he really liked the food, the games and the Bible lessons. He encountered Jesus not only through Bible teaching, but also through the love demonstrated by the staff and volunteers. Even with his ongoing hardships of life, Cristi received Jesus into his life.

He says he won't ever forget his meeting with Jesus at camp. ***"It was the most special moment I ever had,"*** he told our team. MWB Coordinator, Valentina, explained, ***"Emanuel, the sports instructor, helped him out when he had problems with his legs and wanted to go to the birthday party held for all the children. He'd said, 'I can't move, I need some time for my muscles to let me walk again, but I want to get there for the big party', so Emanuel carried him there on his back".***

Summer camp is a wonderful thing – for the staff team and volunteers, but most importantly for the children who come from families struggling with various problems. At MWB's summer camps, the children experience a sense of safety and love, tasty food, fun games, new friends, and most of all – they hear about the love of God.

In 2020, the pandemic meant that we were unable to run our full programme of Summer Camps, so as we went into 2021, we had to field questions from children and their parents about when and if they were going to happen. Thankfully, due to generous support received, we held Summer and Day Camps in all six countries we work in with 6,711 children attending.

Giving with love and purpose

The generous support of individuals is vital to enable us to respond to God's call to love our neighbour and care for the poor. Inspiring more people to join us through giving is a key part of our mission.

We are deeply thankful for the £2.78 million donated to us this year by our family and child sponsors as well as other individual friends and supporters and especially those who left us legacy gifts in their Wills. Alongside this support, churches, charitable trusts and corporates through donations in kind helped us secure a 26% increase in income.

We continued to progress in our three strategic priorities:

1. **Growing the number of MWB supporters** – 2021 saw a 43% increase in the number of donors, largely through key campaigns with our Easter "Seeds of Hope" Appeal around increased self-sufficiency in food for families and our Christmas Operation Christmas Love box which saw 42,000 children and families, our largest number ever, receive boxes of essential food and Christian literature. We are grateful to Premier Christian Radio for their support in helping us achieve this active engagement in our work.
2. **Building Supporter Engagement** - Our focus on communicating regularly with donors through our twice- yearly news magazines and growing our email list, updating supporters on how their donations have made a difference and making time for phone calls to people especially during the COVID-19 lockdown, were all very positively received in 2021. Partly because of this growing understanding and interest in our work, the number of people who took out child and family sponsorships grew by 18%. An increasing number of people are also now receiving our bimonthly prayer diary and attending our virtual Zoom Prayer sessions. We were delighted to attend the Keswick Convention for the first time where we had the opportunity to talk more about our work and meet supporters.

Annual Review of Activities (continued)

Giving with love and purpose (continued)

3. **Developing new partnerships** – To continue the momentum started in 2020 in expanding the Mission's work into new areas of need as well as building relationships with communities in Eastern Europe, 2021 saw us start to explore funding support from charitable trusts and foundations. We were encouraged by 27 trusts partnering with us in this first year, raising vital funds for key projects including a new community laundry and bathroom in Gotse Delchev, Bulgaria, soup kitchens in Sarny, western Ukraine, motorised cultivators and machinery for families in Bosnia and Herzegovina and horticultural tools and a greenhouse in Brasov, Romania.

Relationships with UK churches of all denominations are very precious to us as Mission Without Borders is so closely connected with churches in Eastern Europe as partners in our work with children and families living in poverty. While we have a small but committed band of supportive churches in the UK, we very much want to engage with more fellowships in communities up and down the country. During 2021 we have invested in this area with resource materials for churches and the advent devotional materials produced proved very successful.

Another encouragement this year has been the new relationships forged with the business community and widening the variety of products for shipment to our central warehouse in Sibiu, Romania. These goods are then distributed to families and children in the different countries we work in according to greatest need. In addition to the regular shipments of mattresses, headboards, divans and adult and children's clothing, we added face masks, hand sanitiser, and carpet floor tiles. We were also grateful to supporters and knitting groups who provided blankets and knitted items including sweaters, gloves, scarves and hats valued at £221,553.

While coronavirus did put a stop to many planned activities including the organization of visits by sponsors to our field countries, fundraising events and face to face meetings, we have worked hard on our digital channels. This year saw a major investment in videos and photography which captured the depth of our work from Christian outreach to humanitarian relief. This was particularly evident in the conflict in Eastern Ukraine and as a result we saw facebook reach and engagement increase by over 200%.

Fundraising with care

Over the past year we have been enormously thankful to all our supporters for their generosity and steadfast support which has been truly humbling. Reflecting our values of integrity and accountability the charity seeks to be good stewards of the funds we are given. Last year, we begun an investment programme to meet key strategic priorities for the charity, however we have been able to maintain an encouraging 92 pence in every £1 going to our charitable activities.

We continue to be sensitive to the potential of our fundraising to be both overly persistent and appear ungrateful. In both our digital communications as well as postal activity we provide clear and simple ways for people to opt out of future communications with us and we respond to these promptly. We believe that the more personal and relational engagement we are now having with supporters as well as clearly highlighting the impact their gifts have in Eastern Europe, is being received very positively.

Annual Review of Activities (continued)

Fundraising with care (continued)

With COVID-19 restrictions lifting, we hope to meet more of our supporters face to face in 2022, either through house and church visits or through organised receptions.

Mission Without Borders is a member of the Fundraising Regulator and we abide by their Fundraising Code of Practice, which includes rules to protect privacy and data as well as guidelines that cover many different areas of fundraising. In 2021, no complaints were received concerning our fundraising activity. Trustees engage with fundraising best practice and receive regular monthly reports reviewing activity.

We have not and will not sell information on our donors, recognising that the trust placed in us demands the highest standards. MWB only works with trusted partners who share our values and concern for our donors, and we do not make commission-based payments

In 2021, along with MWB International, we have reviewed, revised and completed our MWB in the UK Risk register which analyses key risks, levels, movement and controls that are in place. This is monitored on a regular basis and includes fundraising, communications and PR to ensure they are managed effectively.

General Data Protection Legislation

A comprehensive compliance review of GDPR at MWB in the UK was undertaken by the UK Country Director and MWBI Compliance Director in June 2020. We continue to work hard to ensure that all staff are aware of and sensitive to, data protection issues in their day-to-day work and are fully committed to GDPR compliance. Trustees also review this area in conjunction with their legal and other professional responsibilities.

Public benefit

The trustees have noted the Charity Commission guidance on the public benefit requirement under the Charities Act 2011 and are confident that the activities of the Mission comply with this requirement. The trustees have also resolved that in administering the charity they will continue to pay due regard to the Charity Commission guidance on public benefit.

Future plans and going concern assessment

The COVID-19 pandemic continued to impact on the operations of MWB in 2021 both in the field countries as well as the fundraising and marketing Affiliate countries, however operational staff were able to successfully complete key activities whether that was delivering summer camps for nearly 5,000 children, beginning work with families in new communities in Bosnia and Herzegovina, Bulgaria and Albania, or delivering 42,000 Christmas parcels to children and families in crisis. As we move into 2022, the trustees continue to monitor the ongoing impact of the COVID-19 pandemic across all our operations and now closely monitor the potential impact of the ongoing conflict in the Ukraine. MWB in the UK has been a significant contributor to funds raised in 2022 which has helped a large number of refugees in and out of Ukraine. The vast majority of our staff in Ukraine remain in Ukraine, being their home and have a real desire to help fellow Ukrainians. MWBI monitors this and is in regular discussion with leadership in Ukraine over the safety and wellbeing of staff.

Annual Review of Activities (continued)

Future plans and going concern assessment (continued)

Within the Affiliate countries, cash funds generated were up 8% on the prior year on the back of the investment and implementation of the 5-year international MWB strategy and development plan. There was strong and encouraging income growth in several countries including the UK. Alongside the international development plan, which sets the direction of travel and key areas the Mission wishes to advance in, roll out of MWB UK's 5-year plan continues to be effectively executed.

MWB UK continues to maintain efficient operations and ensure the safety of staff through a mix of remote working and office-based activities. Subject to the situation with the pandemic we plan to cautiously roll out face to face activities in 2022 including field visits, 1-2-1 donor visits, attendance at Christian festivals and donor receptions.

Activities will be monitored closely throughout the year to ensure plans for 2022 and 2023-2026 can still be funded in the light of the situation with the economy and changing market conditions. Activities in the field countries will also continue to be reviewed on an ongoing basis by the respective Country Director together with the International Field Director and International CEO.

Key activities MWB seek to achieve globally over the next 5 years include:

- ◆ Increasing the number of families and children supported across the six countries we operate in.
- ◆ Providing effective after school clubs for children in all areas of our work.
- ◆ Responding to the crisis in the Ukraine and expanding our support in the country.
- ◆ Increasing our scholarship program for young people by 10%.
- ◆ Collaborating with more churches particularly in the Ukraine.
- ◆ Developing, securing funds for and implementing a program for the elderly.
- ◆ Make the necessary efficient investment in IT systems to include developed data analysis and reporting tools.
- ◆ Develop new fundraising offices.
- ◆ Support and invest in the fundraising and communications programs.
- ◆ Provide more consistent and creative communications including a greater presence online through effective digital campaigns which will raise awareness and support.
- ◆ Prioritise staff development and well-being, developing and planning for future leaders.

In recognition of the above, the actions taken by the charity during 2021 and the response from its donor constituents, the trustees believe that the charity is a going concern on the basis set out below:

At 31 December 2021, the charity had a contingency fund of £60,000 and unrestricted general reserves of £319,697, supported by a cash balance of £410,747 and a working capital balance of £384,807.

Annual Review of Activities (continued)

Key activities MWB seek to achieve globally over the next 5 years include: (continued)

In addition, the charity has a loan facility available of up to £350,000 from Mission Without Borders International (as detailed in note 11). Based on current projections, Mission Without Borders does not anticipate drawing down on this loan. The loan facility is to enable fundraising development in the UK with additional resources in staffing and online and offline marketing.

Structure, governance and management

Status

Mission Without Borders ("the charity", "MWB") is a registered charity (number 270659) and is constituted as a company registered in England and limited by guarantee (registration number 01065601). The Memorandum and Articles of Association are the governing documents setting out the objects and powers of the charity.

Structure

MWB is an independent charity which is part of a global network co-ordinated by Mission Without Borders International (MWBI).

MWBI is a separate legal entity registered in the USA as a 501(c)(3) not-for-profit charitable organisation. MWBI provides strategic and management support and coordinates activities carried out with other Mission Without Borders charities, of which there are twelve fundraising offices operating across the world and six field offices delivering our work in Eastern Europe.

The 'umbrella' of MWBI seeks to enable efficient working and the exchange of valuable expertise.

Governance

The trustees are ultimately responsible for all matters of principle concerning the charity, and the UK Country Director must seek approval of the Board in relation to any decisions where required by the terms of our internal control regulations.

Under the terms of the governing documents, trustees are normally appointed at the AGM with one third retiring by rotation (who are then eligible for reappointment).

The trustees have adopted the Good Governance Code and continue to monitor procedures to ensure compliance with the code. The trustees have also invited a number of people who are willing to give their expert advice in various fields to become members of the Board of Advisors. The members of the Board of Advisors are not trustees, and they do not have legal responsibility as such nor as directors or members of the registered company.

New trustees are usually selected from people who have an understanding of and commitment to the purpose of the Mission. Their experience and understanding is assessed against the needs of the charity to ascertain their ability to guide, implement and monitor the policies of a charity operating internationally. Existing trustees, staff, advisers and supporters are involved in the identification of suitable candidates. MWBI has recently agreed a strategy to identify and invite to the Trustee board trustees who are independent of MWBI and its charitable entities. This is expected to strengthen the activities of MWB in the UK and will strengthen the impact of the board.

Structure, governance and management (continued)

Governance (continued)

Trustees receive general induction about the operations of the charity and are provided with the Good Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the individual trustee. Trustees are not remunerated for their work as Trustees.

Management

The day-to-day running of the charity is overseen by the UK Country Director who is supported by a staff team. The Country Director reports directly to the Board of Trustees and the International CEO and receives support from the MWBI Executive Team on issues affecting the global operations of the charity. The Country Director is responsible for providing the Board with regular reports and KPIs that measure progress against agreed objectives and for preparing an annual budget and reviewing a rolling 5 year strategic plan.

During the year, the trustees receive a monthly report providing an overview of performance against budget and an update on the charity's activities. The strategy is reviewed annually to ensure it is an active working document that accurately reflects the direction of the UK office.

Pay and remuneration

In setting pay and remuneration, the trustees seek to ensure that everyone is paid fairly. Salaries are reviewed by the Board annually which includes consideration for changes in the cost of living and responsibilities. The pay of key management personnel is benchmarked against equivalent positions in the voluntary sector.

MWB would not aim to pay staff more than others in similar jobs in the sector, as it is our hope that people will choose to work for MWB because of what we do and their desire to be part of it rather than for financial incentives. Details of remuneration awarded to key management personnel are included within note 6 of the financial statements.

Financial review

In summary, our total income of £2,782,418 in 2021 (2020 - £2,212,628), including donations in kind of £2,042,014 (2020 - £1,688,800), was applied to fund total expenditure of £2,590,955 (2020 - £2,153,462) which resulted in a surplus for the year of £191,463 (2020 - surplus of £59,166). Of this, £2,358,071 (2020 - £1,984,370) was expended in furtherance of our charitable activities, with £232,884 (2020 - £169,092) used in raising funds.

Reserves policy

The charity sees its main responsibility as transferring the maximum possible amount of money raised in donations to the beneficiaries in the field according with its objects.

It is essential for sufficient accounting reserves to be maintained in order to:

- ◆ Meet budgeted transfers and payments in the face of an unexpected fall in income.
- ◆ Have sufficient reserves on hand for a sudden unexpected increase in programme needs.
- ◆ Meet exceptional expenses; and
- ◆ Meet any planned capital expenditure.

To that end, the trustees will regularly review and set a target reserve level. This is currently set at £60,000 representing approximately two months running costs.

Structure, governance and management (continued)

Reserves policy (continued)

To recognise this, we have designated a reserve accordingly of £60,000 at 31 December 2021 (2020 - £60,000).

General funds at 31 December 2021 are £319,697 (2020 - £136,186), of which free reserves were £316,855 (2020 - £134,299). Free reserves are the general funds held by the charity less the net book value of tangible fixed assets. The trustees consider this level of free reserves to be adequate but not excessive given the ongoing investment in fundraising for 2022". Restricted funds at 31 December 2021 were £7,952 (2020 - £nil).

Risk management

It is the charity's policy to have a risk management framework which:

- ◆ Attempts to identify, assess and manage all of Mission Without Borders' risks
- ◆ Supports Missions Without Borders International strategic plan
- ◆ Assigns clear responsibilities for risk management
- ◆ Monitors and tracks progress on managing risk

The charity maintains a risk register which is reviewed regularly by the trustees. During the year under review, risks to which the charity could be exposed were identified and action planned to minimise such risks. The major risks identified during the year related to securing sustainable income.

MWB's strategic approach takes into account these risks and includes plans for ensuring that diverse income streams are developed and to ensure there is an appropriate balance between donor acquisition, retention and attrition.

There are also governance and control risks to which the charity is exposed and it is important to ensure that these are mitigated by a robust approach to maintaining a high level of skill and engagement on the trustee board. The addition of specialist advisors to the trustees reinforces our ability to manage governance and control risks.

The primary operational risk for the charity concerns the recruitment and retention of the paid staff team. A clear, fair and consistent policy is in place for the recruitment of staff so that their expertise can be measured and assessed accurately against their peers. All prospective staff are subject to interview and competency testing; once appointed they must complete a six-month probationary period. Staff are appraised annually and CPD is central to the performance management process.

Other lower risks to the charity relate to external and infrastructure issues. Control processes are in place to manage and monitor these risks.

Statement of trustees' responsibilities

The trustees (who are also directors of Mission Without Borders for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- ◆ Select suitable accounting policies and then apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- ◆ There is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Signed and authorised for issue by order of the Board

Michael Thomas
Chairman:



Date: 6 May 2022

Independent auditor's report to the members of Mission Without Borders

Opinion

We have audited the financial statements of Mission Without Borders (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the financial statements (continued)

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the provision for gifts in kind were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL
Date: 13 June 2022

Statement of financial activities (including income and expenditure account)
Year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:							
Donations and legacies	1	2,618,094	164,318	2,782,412	2,122,981	89,639	2,212,620
Investment income		6	—	6	8	—	8
Total income		2,618,100	164,318	2,782,418	2,122,989	89,639	2,212,628
Expenditure on:							
Raising funds	2	232,884	—	232,884	169,092	—	169,092
Charitable activities							
• Field programmes	3	2,143,625	156,366	2,299,991	1,863,100	94,685	1,957,785
• Education and information	3	58,080	—	58,080	26,585	—	26,585
Total expenditure		2,434,589	156,366	2,590,955	2,058,777	94,685	2,153,462
Net income and net movement in funds	4	183,511	7,952	191,463	64,212	(5,046)	59,166
Total funds at 1 January		196,186	—	196,186	131,974	5,046	137,020
Total funds at 31 December		379,697	7,952	387,649	196,186	—	196,186

All recognised gains and losses are included in the above statement of financial activities.

The net movement in funds for the year arise from the charity's continuing operations during the above two years.

Balance sheet 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	7	2,842	1,887
Current assets			
Debtors	8	16,448	131,406
Cash at bank and in hand		410,747	99,693
		<u>427,195</u>	<u>231,099</u>
Creditors: Amounts falling due within one year	9	(42,388)	(36,800)
Net current assets		<u>384,807</u>	<u>194,299</u>
Total net assets		<u>387,649</u>	<u>196,186</u>
The funds of the charity:			
Unrestricted funds			
. General funds		319,697	136,186
. Designated funds	12	60,000	60,000
Restricted funds	13	7,952	—
Total funds	15	<u>387,649</u>	<u>196,186</u>

Approved by the trustees and signed on their behalf by:



Michael Thomas
Trustee

Approved on: 6 May 2022

Mission Without Borders
Company Registration Number: 01065601 (England and Wales)

Statement of cash flows Year to 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	313,274	(47,524)
Investment income		6	8
Purchase of equipment		(2,226)	(1,807)
Net cash (used in) investing activities		(2,220)	(1,799)
Change in cash and cash equivalents in the year		311,054	(49,323)
Cash and cash equivalents at 1 January	B	99,69	149,016
Cash and cash equivalents at 31 December	B	410,747	99,693

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	191,463	59,166
Adjustments for:		
Depreciation charge (note 7)	1,271	816
Interest income	(6)	(8)
Decrease (increase) in debtors (note 8)	114,958	(112,330)
Increase in creditors (note 9)	5,588	4,832
Net cash provided by (used in) operating activities	313,274	(47,524)

B Analysis of cash and cash equivalents

	2021 £	2020 £
Total cash and cash equivalents: Cash at bank and in hand	410,747	99,693

C Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	99,693	311,054	410,747
Total	99,693	311,054	410,747

Principal accounting policies 31 December 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2021 and are presented in sterling and are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ valuation of donations in kind received during the year;
- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ allocation of support costs across charitable activities; and
- ◆ valuation of legacies to be recognised in accordance with FRS 102.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees have taken into consideration an assessment of the ongoing impact of the pandemic on the charity in 2022 and are closely monitoring the potential impact of the conflict in Ukraine. Although there may still be some negative consequences and greater risk particularly in relation to activities in Ukraine partly funded by MWB in the UK, the trustees believe that the charity is a going concern on the basis detailed within the 'Future plans and 'Going Concern Assessment' section within the trustees' report (see pages 20 to 21).

Assessment of going concern (continued)

This includes the level of free reserves at 31 December 2020, a loan facility available if needed of up to £350,000 from Mission Without Borders International that the charity could draw upon and a reasonable level of liquid reserves as at 31 December 2021. Based on this, the trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises donations, corporate donations in kind, legacies and interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Where donors have specifically stated which appeal their donations are to be used for, this has been treated as restricted income. Where donations have been made that can be used at the discretion of the charity, then this has been treated as unrestricted income.

Corporate donations in kind are recognised as income in the year in which they are donated and distributed at the best estimate of their value to the charity as derived from the donor. Where the donor does not provide any valuation, management seek to obtain a suitable market valuation from one or more alternative sources. These gifts are recorded as unrestricted income when received and when disbursed, as the goods are distributed where needed at the discretion of the charity.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

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

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of premises costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned between expenditure categories based on the time spent on each activity.

Payments to Mission Without Borders International

Mission Without Borders is the UK fundraising affiliate of MWBI which co-ordinates worldwide fundraising and its programs in Eastern Europe. Affiliates, including this charity, incur fundraising expenses to acquire donations. MWBI then consolidates the donations received before allocating fundraising and administration expenses as a percentage of donated revenue. Mission Without Borders makes cash and gift in kind donations to MWBI, which are pooled and used by MWBI to transfer on a monthly basis to fund its programs.

Fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful economic lives of the assets concerned as follows:

Furniture, fittings and office equipment	- Between 3 and 5 years
--	-------------------------

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term. Rentals paid under operating leases are charged to the statement of financial activities as incurred.

Contributions to pension funds

The charity operates a defined contribution pension scheme. The pension costs charged to the statement of financial activities represent the amount of the contributions payable to the scheme in respect of the accounting period.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of payment.

Financial instruments

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

Corporation tax

The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations receivable	432,763	164,318	597,081	409,293
Corporate donations (donations in kind)	2,042,014	—	2,042,014	1,688,800
Legacies	143,317	—	143,317	114,527
2021 Total funds	2,618,094	164,318	2,782,412	2,212,620

	Unrestricted funds £	Restricted funds £	Total 2020 £
<i>Donations receivable</i>	319,654	89,639	409,293
<i>Corporate donations (donations in kind)</i>	1,688,800	—	1,688,800
<i>Legacies</i>	114,527	—	114,527
2020 Total funds	2,122,981	89,639	2,212,620

2 Expenditure on raising funds

	Unrestricted funds	
	2021 £	2020 £
Staff costs	99,470	93,154
Direct fundraising costs	116,914	61,349
Premises and office costs	16,500	14,589
	232,884	169,092

3 Expenditure on charitable activities

	Field programme				Total 2021 £
	Family care £	Child care £	Child & family sponsorship £	Education and information £	
Direct costs					
Cash donations for fieldwork	65,690	47,611	77,838	—	191,139
Donations in kind transfer for fieldwork	1,123,108	918,906	—	—	2,042,014
Staff costs	—	—	—	54,559	54,559
Other direct costs	1,638	1,341	—	3,521	6,500
	1,190,436	967,858	77,838	58,080	2,294,212
Support costs					
Staff costs	7,144	7,144	6,124	—	20,412
Office costs	8,423	8,423	7,220	—	24,066
Premises costs	2,064	2,064	1,770	—	5,898
	17,631	17,631	15,114	—	50,376
Governance costs					
Staff costs	376	376	322	—	1,074
Office costs	443	443	380	—	1,266
Premises costs	109	109	93	—	311
Audit fees	3,673	3,673	3,148	—	10,494
Legal and accountancy	118	118	102	—	338
	4,719	4,719	4,045	—	13,483
	1,212,786	990,208	96,997	58,080	2,358,071

3 Expenditure on charitable activities (continued)

	Field programme				Total 2020 £
	Family care £	Child care £	Child & family sponsorship £	Education and information £	
Direct costs					
Cash donations for fieldwork	58,336	39,417	70,747	—	168,500
Donations in kind transfer for fieldwork	929,700	760,664	—	—	1,690,364
Staff costs	—	—	—	22,728	22,728
Other direct costs	76	62	—	3,857	3,995
	<u>988,112</u>	<u>800,143</u>	<u>70,747</u>	<u>26,585</u>	<u>1,885,587</u>
Support costs					
Staff costs	11,849	11,849	10,156	—	33,854
Office costs	15,519	15,519	13,301	—	44,339
Premises costs	1,994	1,994	1,708	—	5,696
	<u>29,362</u>	<u>29,362</u>	<u>25,165</u>	<u>—</u>	<u>83,889</u>
Governance costs					
Staff costs	624	624	534	—	1,782
Office costs	817	817	700	—	2,334
Premises costs	105	105	90	—	300
Audit fees	3,549	3,549	3,042	—	10,140
Legal and accountancy	118	118	102	—	338
	<u>5,213</u>	<u>5,213</u>	<u>4,468</u>	<u>—</u>	<u>14,894</u>
	<u>1,022,687</u>	<u>834,718</u>	<u>100,380</u>	<u>26,585</u>	<u>1,984,370</u>

4 Net income

This is stated after:

	2021 £	2020 £
Staff costs (note 6)	175,515	151,518
Auditor's remuneration		
• Audit Fees	10,494	10,140
Depreciation	1,271	816
Operating lease rentals	16,120	16,120

5 Trustees' emoluments and expenses

The trustees did not receive any emoluments from the charity for their work as trustees during the current or prior period. No trustees were reimbursed for travel and subsistence expenses in their role as trustees during the year (2020 - £nil).

6 Staff costs

The average monthly number of persons employed during the year by the charity, excluding trustees, was:

	2021 No.	2020 No.
Field programme	1	2
Fundraising	2	—
Administration	2	2
	<u>5</u>	<u>4</u>

6 Staff costs (continued)

The employment costs were as follows:

	2021 £	2020 £
Wages and salaries	156,975	135,308
Social security costs	14,278	12,434
Pension costs	4,262	3,776
	175,515	151,518

There were no employees with emoluments exceeding £60,000 per annum during either year.

The key personnel of the charity comprise the Country Senior Management and the trustees. The total remuneration (including taxable benefits, employers pension and employers' national insurance contributions) of the key management personnel was £113,431 during the year (2020 - £112,117).

7 Tangible fixed assets

	Furniture, fittings and office equipment £
Cost	
At 1 January 2021	13,285
Additions	2,226
At 31 December 2021	15,511
Depreciation	
At 1 January 2021	11,398
Charge for the year	1,271
At 31 December 2021	12,669
Net book value	
At 31 December 2021	2,842
At 31 December 2020	1,887

8 Debtors

	2021 £	2020 £
Gift Aid recoverable	—	4,834
Other debtors	7,425	11,062
Prepayments and accrued income	9,023	115,510
	16,448	131,406

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	22,233	19,857
Taxation and social security creditor	5,045	3,232
Pension contributions	3,966	2,921
Accruals	11,144	10,790
	42,388	36,800

10 Liability of members

The company is a registered charity and is limited by guarantee with no share capital. The liability of each member in the event of winding-up is limited to £1.

11 Related party transactions

All goods received for field programmes in 2021, and with a value of £2,042,014 (2020 - £1,688,800), have been transferred to Mission Without Borders International (MWBI), of which the company is the UK affiliate. Mission Without Borders incurred expenses on behalf of MWBI of £2,652 (2020 - £1,564) in relation to the acquisition and transfer of these goods and other general expenses. As at 31 December 2021, MWBI owed Mission Without Borders £7,425 (2020 - £11,062) in respect of reimbursable shared costs.

MWBI is a United States 501(c)(3) non-profit religious organisation which distributed funds raised by affiliated organisations (which include Mission Without Borders), and co-ordinates the funding of and activities in programmes in Eastern Europe.

Cash transfers from Mission Without Borders to MWBI in the year amounted to £191,139 (2020 - £168,500).

Several trustees of the charity hold remunerated positions in MWBI. The charity has actively sought out their representation on the board of trustees for their expertise and understanding of the Mission. Such trustees during the year included Mary Elizabeth Waldy (International Fundraising and Communications Director, MWBI) and Stephen Young (International Chief Executive Officer, MWBI).

The trustees and key management personnel of the charity donated a combined total of £3,896 before Gift Aid to the charity in the year (2020: £692).

A loan from Mission Without Borders International (MWBI) was agreed in 2019 in accordance with a promissory document dated 1 November 2019, under which a maximum of £350,000 is available to the charity from MWBI. Interest is calculated at a rate of 1.94% and is payable on amounts drawn down. Under the terms of the document, ten interest only payments will commence on the fifth annual anniversary of 1 November 2019, which will continue for nine annual anniversary dates. The loan shall mature on 31 October 2034, at which time all accrued interest and unpaid principal shall be payable in full. As at 31 December 2021, Mission Without Borders had not drawn down any of the available facility and it is conceivable that this facility may not be required.

12 Designated funds

	At 1 January 2021 £	New designations £	Utilised/ released £	At 31 December 2021 £
Contingency fund	60,000	—	—	60,000

	At 1 January 2020 £	New designations £	Utilised/ released £	At 31 December 2020 £
Contingency fund	60,000	—	—	60,000

Contingency fund - this relates to funds set aside by the trustees as being the minimum level of funds to meet unexpected shortfalls in income, sudden field programme needs and exceptional expenditure. Whilst there were no unexpected shortfalls in income in 2021, the trustees believe this contingency fund should be carried forward to 2022.

13 Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Child Care	—	34,823	(31,963)	2,860
Family Care	—	51,657	(46,565)	5,092
Child & Family Sponsorship	—	77,838	(77,838)	—
	—	164,318	(156,366)	7,952

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Child Care	—	6,200	(6,200)	—
Family Care	5,046	12,692	(17,738)	—
Child & Family Sponsorship	—	70,747	(70,747)	—
	5,046	89,639	(94,685)	—

Restricted funds arise when the donor stipulates how their donation must be spent. These stipulations are taken into account and recognised in the following funds:

Child Care - Helping children in need. The purpose of the Child Care programme is to meet the personal developmental needs of orphaned and abandoned children living in institutions, as well as children from poor families living in communities in Eastern Europe, by responding to their individual needs.

Family Care - Helping families in need. The purpose of the Family Care programme is to meet basic needs of poor and disadvantaged families that reside in selected communities in Eastern Europe.

13 Restricted funds (continued)

Child & Family Sponsorship - Helping children in institutions through individual sponsorships & families in need through sponsorship of an entire family. The purpose of the child sponsorship programme is to meet the basic needs of orphaned and abandoned children residing in Children's homes in Eastern Europe. The purpose of the family sponsorship programme is to take families on a journey from poverty to self-sufficiency.

14 Operating leases

As at 31 December, the charity had total commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2021	2020
	£	£
Expiring:		
. Within one year	16,210	16,210

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
At 31 December 2021				
Tangible fixed assets	2,842	—	—	2,842
Current assets	359,243	60,000	7,952	427,195
Current liabilities	(42,388)	—	—	(42,388)
	319,697	60,000	7,952	387,649

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
At 31 December 2020				
Tangible fixed assets	1,887	—	—	1,887
Current assets	171,099	60,000	—	231,099
Current liabilities	(36,800)	—	—	(36,800)
	136,186	60,000	—	196,186

16 Post balance sheet events

On 24 February 2022, Russia invaded Ukraine. MWB has 80 staff in Ukraine and a significant element of its programs, partially funded by MWB in the UK, in Ukraine. MWB in the UK has raised considerable funds in 2022, along with other MWB fundraising entities to assist in the emergency relief for refugees inside and outside of Ukraine. Management of MWBI and the Trustees of MWB in the UK are monitoring the impact of the conflict carefully, are in regular contact with staff in Ukraine and undertake scenario planning on a regular basis. Inevitably there is considerable uncertainty as to the eventual outcome of this conflict but MWBI remains committed to serving the people of Ukraine and intends to continue its programs whenever possible.

Accounts

Mission Without Borders

Annual Report and Financial Statements

31 December 2020

Company Limited by Guarantee

Company Registration Number
01065601 (England and Wales)

Charity Registration Number
270659

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Reference and administrative information

Trustees	M Thomas (Chairman) A Houghton (resigned 26 May 2020) P Broad (appointed 26 May 2020) D Brunner (resigned 26 May 2020) M Waldy S Young (Vice-Chairman & Treasurer)
Board of advisors	N Salisbury I Stewartson
National director	J Chamberlain
Company secretary	M Waldy
Registered office and operation address	175 Tower Bridge Road London SE1 2AG
Bankers	National Westminster Bank plc 1 Princes Street London EC2R 8BP Scottish Widows 67 Morrison Street Edinburgh EH3 8YJ
Auditor	Buzzacott LLP 130 Wood Street London EC2V DL
Solicitors	Wellers Law Group 65 Leadenhall Street London EC3A 2AD

Chairman's Statement

***“Praise the Lord. Give thanks to the Lord, for he is good. His love endures forever.”
Psalm 106 v1***

In an extraordinary and very challenging year for us all, with the COVID-19 pandemic impacting on each of the countries we have a presence in, these verses are a real encouragement, reflecting so much of what we can be thankful for.

We have continued to support many thousands of children, families and elderly people in Eastern Europe both practically and spiritually – nearly 12,000 children and families have been sponsored in the last year. Responding to the impact of COVID-19 on families in crisis, 41,800 Operation Christmas Love food parcels were distributed across the six countries we work in – more than ever before.

Working within national and local COVID-19 restrictions did have an impact on the delivery of the Mission's regular activities – Afterschool Clubs, Soup kitchens, Street Mercy meals, Summer Camps and one day children's camps – however much of this work was still able to take place along with the distribution of Bibles and Christian literature and our Bible Correspondence Club.

We give thanks for the dedication and care of all the field staff and volunteers who have worked so tirelessly in very difficult circumstances and to the Lord for the many beneficiaries and Mission staff affected by COVID-19, who have recovered.

Can I also express my thanks to the ongoing loyalty, commitment and generosity of our donors in what has been a very difficult year. Donations from supporters, churches and charitable trusts increased by 19% on last year and we were also grateful to receive a substantial legacy gift from a kind individual. Even more encouraging was our Christmas Campaign, which received significant media coverage, and where we were delighted to welcome nearly 400 new donors as well as new child and family sponsors – the highest number for several years.

The work of Mission Without Borders is extraordinary and it is inspiring to hear the stories of lives transformed through the work of the charity. As we look to the future, my hope is that we capture the hearts and minds of a growing number of churches and people in the UK, who will join us in praying, giving and advocating for our ministry. There are exciting opportunities to develop work in new areas of need – Eastern Ukraine, Bosnia & Herzegovina, Bulgaria and Albania. All at the Mission will continue to work tirelessly to enable those who need it most to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ. Thank you for your partnership in this work.

M Thomas

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of Mission Without Borders for the year ended 31 December 2020.

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 28 to 32 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Purpose of the charity

The vision of Mission Without Borders is of ***"Lives transformed across generations with hope for the future."***

We act as a catalyst for change in people's lives, showing compassion and empathy to all people regardless of their ethnic background or religious beliefs, and helping them plan their own programme of support that recognises their dignity and helps build capacity for self-sufficiency.

Mission Statement

Mission Without Borders is an international network of Christians who journey with the poor and marginalized, bringing practical and spiritual support with hope of a better future, enabling and encouraging people to lift themselves out of poverty, always sharing the hope that is found in Jesus Christ.

Values and behaviours

Christian – we are Christian and live out our Christian faith boldly and with humility. We serve Jesus Christ in all we do and share with others the hope and joy we have in Jesus Christ.

Committed to the Poor – we seek to relieve the suffering of the poor and marginalized and to encourage their transformation out of poverty.

Church strengthening – we work with and through local churches helping them build capacity for their ministry/involvement in the community.

Respect - we value people and respect those we serve, regardless of age, gender, race, faith or social status.

Integrity – we act with integrity, accountability and transparency.

Partnership – we seek and value partnership between beneficiaries, communities, churches, authorities and donors. We seek to listen continuously to the communities with whom we work and to each other to enable our work to be relevant and beneficial to all.

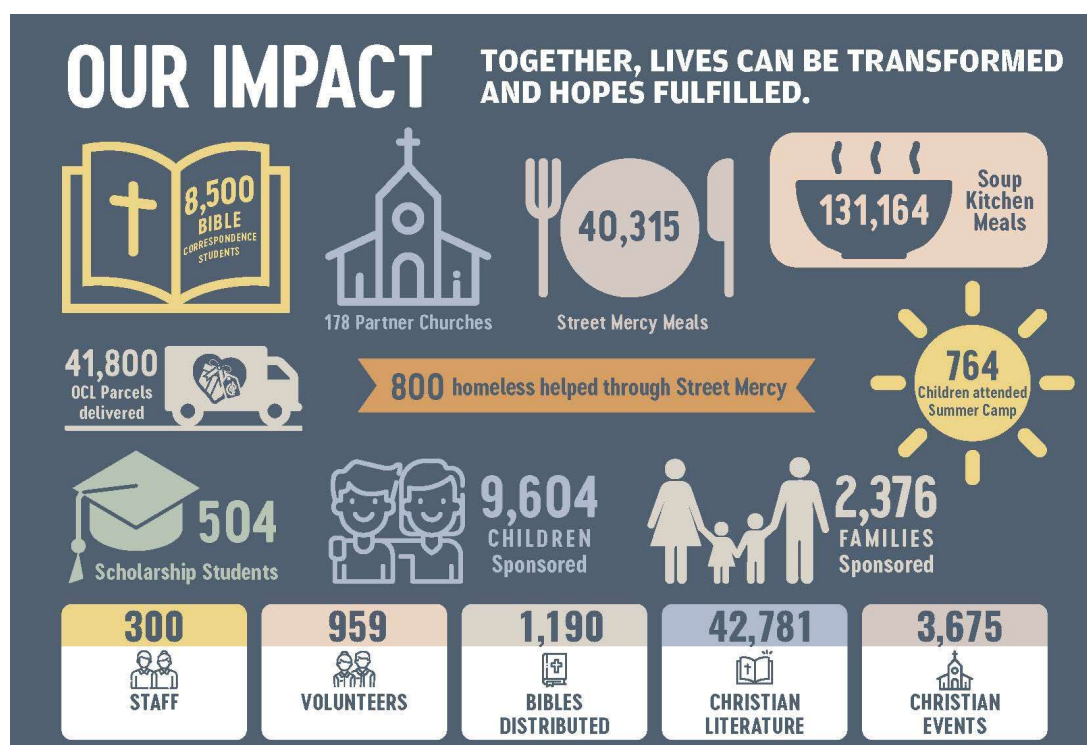
Stewardship – we seek to be good stewards of the resources God has provided.

Geographical reach

Mission Without Borders is an independently registered charity that works with a global network of MWB offices operating in eighteen countries across the world. The UK charity is one of twelve fundraising affiliate offices which raises funds to support our work carried out in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and Ukraine. We exist to reach people for Christ and to provide sustainable solutions to poverty in these countries and income generated by the UK office is a contribution to the overall operations of the global Mission. As MWB works under a global remit, this report refers to the overall programme activities of the Mission and those specific to the UK.

REVIEW OF ACTIVITIES

2020 Impact of Mission Without Borders Activities In Eastern Europe



Supporting families

Enabling families in desperate poverty to thrive and not just survive, helping them build lives of greater independence and hope for the future is a crucial element of our work. We strive to serve people over a number of years, seeking to build strong relationships with all members of the family. Our aim is to provide them with material needs along with appropriate training, spiritual and emotional counselling, enabling them to become self-sufficient and break the cycle of poverty.

As the family journeys with the Mission we work with them on identifying the equipment and training they need to help them become more self-sufficient, for example livestock, seeds, agricultural machinery or construction tools. Through schemes such as this, the Mission aims to keep families together, reduce economic migration and improve the lives of both the family and the community around them.

REVIEW OF ACTIVITIES (continued)

In 2020, 2376 vulnerable families were enrolled onto our global family sponsorship programme (an increase of 72 families compared to 2019), with 130 donors in the UK contributing to supporting a number of these families.

Despite the restrictions that COVID-19 enforced on our work, Mission Without Borders was able to expand its family sponsorship work throughout Eastern Europe as well as providing assistance to more than 18,600 families in immediate need through its "Families in Crisis" programme.

MWB has been determined to do more for the Ukraine which is one of the poorest countries in Europe with a GDP of just 9% of the UK's. It has suffered badly through the pandemic as well as facing an ongoing conflict in the eastern region of the country which is now in its sixth year. 43% of Ukraine's population cannot afford basic household goods while in June 2020 the Norwegian Refugee Council estimated that over ¾ of families in the eastern region were struggling to make ends meet and going hungry.

Lyudmila's Story

Lyudmila began working for MWB in 1999 as a medical worker responsible for the Mother Care project that supported pregnant women with essential supplies they needed when having a new baby. She then became more widely involved helping families enrolled on MWB's family sponsorship programme. A mother herself, she understands the challenges of family life and is skilled at supporting struggling families – whether it is poverty, challenging relationships, or battles with anxiety or depression. Even the hard times in her life have helped shape her life into a testimony of God's faithfulness, presence and support. Her nurse training has been especially useful when she travels to distant villages where healthcare can be difficult to access and she meets families like the Leonchiks.



Lyudmila (left) with the Leonchiks

The Leonchiks are a large family living in a one-roomed house in poor repair, without a bathroom and reliant on an outside toilet. They have a small plot of land where they grow potatoes, beetroot and other vegetables, and keep poultry and a pig. In the summer they gather blueberries and mushrooms to sell.



Stanislav and Daryna outside their toilet

Lyudmila said, *"With this family, as well as with many other families, I feel a kind of soul unity. I understand their joys and sorrows and they understand mine. We laugh, cry, and pray together."*

REVIEW OF ACTIVITIES (continued)

Lyudmila's Story (continued)

After talking to Petro and his wife, Oksana, Lyudmila spends some time with 12-year-old Daryna, who has been struggling with maths at school and goes over some exercises with her. To the Leonchiks, it feels as though an old friend has dropped by, rather than a person working for an organisation.

Alongside educational and emotional support and planning for future, we provide our beneficiaries with warm clothes, footwear and firewood – items that are particularly valued in bitterly cold winters where the temperature can drop to below -20 degrees Centigrade.

Hope for Children

Serving some of the most vulnerable children in Eastern Europe and seeking to bring the hope of life in all its fullness to them as well educational, material and emotional care has seen the Mission directly involved with supporting 9,604 children in 2020 through our global sponsorship programme. Supporters in UK provided sponsorships for 166 children in Romania, Moldova and the Ukraine.

4,060 of these children were in institutional care, and a further 5,544 were living within communities. MWB has adapted its work throughout the year to meet concerns that have surfaced in the face of the coronavirus pandemic and the deinstitutionalisation of care that has taken place in Moldova and Ukraine. The result of this is that, as of January 31, 2021, we have completely withdrawn from children's homes in Moldova and have ceased our children's work in institutions across the country, with the goal of working more closely with children in the community.

Doris's Story



Doris

Doris, a 12-year old from Romania, is separated from her parents. She is one of the 'left-behind' children in Romania – a country where 96,000 children are left in the care of relatives while at least one parent works abroad, and almost 20,000 children have both parents working abroad¹. The pandemic has been challenging for Doris with her mother going to Germany to find work. In response, the Mission enrolled her onto the child sponsorship programme.

Doris loves helping people (and has even volunteered to help at one of MWB's soup kitchens) but doesn't find it easy to accept help in return.

¹ Balkan Insight, 'Romanian migrant workers leave 96,000 children behind', 13 March 2018

REVIEW OF ACTIVITIES (continued)

Doris's Story (continued)

She also finds it hard to express her feelings and tries to come across as a very tough person, while, in her heart, she longs for her parents' company, care, direction, and love. Paula, the local MWB staff member, is like a mother figure to her, and her daughter Debby is the same age as Doris and likes spending time with her and helping her with her maths homework.

Despite her reluctance to receive help, Doris does enjoy support from the sponsorship programme – and she finds it amazing that there are people in a faraway land who think of her and take time to write to her. Just as Proverbs 25:25 says, *“Like cold water to a weary soul is good news from a distant land”*. In the same way that her parents care for her, even if from a distance, her sponsors – who she's never even met – are interested in her well-being.

Over the years, Doris has received cards, letters, photos, stickers and puzzles from her sponsors and she's always happy to write back. She also knows that through their generosity she has been able to attend summer camps, to take part in the Soup Kitchen in the village, to receive support from the MWB Coordinator as well as Christmas presents and food and hygiene parcels. This support helps her to know that she is not alone.

Left-behind children are vulnerable, often lacking the affection and sense of belonging they need in order to thrive. Thanks to Mission Without Borders' generous sponsors, children like Doris can be welcomed into the community and find mentors, support and understanding – and know they're not alone in the world after all.

Changing lives through education and scholarships

We believe that educating the young generation and enabling it to face the future confident, well trained and with promising career prospects is vital in breaking the cycle of poverty. Our vision is to instill in young people positive life attitudes of a better, brighter future both materially and spiritually.

Many of those we help live in homes with one or two rooms where finding space to study is extremely challenging. MWB offers After-School Clubs that provide a safe and secure place for young people to study in a supportive environment. Once young people graduate from school and leave the child sponsorship programme, we believe in doing what we can to help them in their future, offering a variety of vocational and academic scholarships. **In 2020, 410 young people benefitted from our After-School Clubs, while 504 young people were supported through educational scholarships in vocational or academic courses.**

Valeria's story

Valeria, for example, is in her third year of studying medicine thanks to a scholarship from Mission Without Borders – and in 2020 she volunteered at a newly opened Covid-19 centre in Chisinau, Moldova. She applied online on her university website and was contacted and invited to start volunteering in April. *“I'm not afraid” she says, “because I'm going to be a Doctor in future, and I know that not only easy times await me. This is the reason I'm studying medicine.”*

REVIEW OF ACTIVITIES (continued)

Valeria's story (continued)



Valeria

She volunteers every day from 8am to 8pm and enjoys being able to help and be useful for her country and the healthcare system.

Valeria comes from a family where she was one of six children and her parents struggled to get by on her father's low wages. Her dream is to become an excellent doctor who is able to help children from very poor families, like her, who cannot afford medical care.

She said, *"I want to make a change in this world through my own example, to serve God and thank Him for all that He has done in my life. The fact that I come from a family living on a very low income – this motivates me even more to dedicate my life to save other lives."*

Operation Christmas Love

Every Christmas, for the past 30 years, Mission Without Borders has distributed essential food parcels to people living below the breadline in Albania, Bosnia-Herzegovina, Bulgaria, Moldova, Romania and the Ukraine. Christmas 2020 was our biggest fundraising campaign ever as we wanted to distribute 41,000 parcels – 40 % more than last year. The increase was in response to the COVID-19 crisis with many people losing livelihoods and unemployed, resulting in no income coming into the family and a daily struggle to find food and survive.

Our Operation Christmas Love parcels contain items such as oil, flour, rice, tins of food, chocolate and treats, as well as Christian literature about the meaning of Christmas. All goods are locally sourced because it is sustainable, cost-effective and good for the local economies of the regions in which the Mission works.

REVIEW OF ACTIVITIES (continued)

Valentina's Story (continued)

Valentina, one of our staff workers who distributed OCL parcels over Christmas says, *"Together, we are part of an amazing ministry. We can bring our input and God will surely use it for the best. Small steps are the key. We should never give up in trying to make the world around us better."*

When she visited one of the families, Veronica, a mother who fled domestic abuse with her children, told us, *"MWB has been a huge support to us. I was living on the breadline. I really have no idea how I would cope without MWB's help. Maybe you think that OCL is just a box with some food, but for me it's just so special that there are good people in this world who care about us,"*



Veronica with her children

Veronica has struggled during the pandemic because she has not been able to find regular employment and has taken to asking her neighbours if they have any small jobs she can do for them.

"I hope that someday I'll have more opportunities to help people who are in a lot of need," Veronica said. *"I know how it feels to be alone facing difficulties and how significant it is when someone offers you a helping hand. I want to be a blessing to others, too."*

Veronica's family is just one of many families that the Mission was able to help in 2020. Generous supporters in the UK contributed more than £87,000 towards our Operation Christmas Love Appeal, more than doubling the funds raised compared to 2019. Thanks to the generous help received this year, 41,800 parcels were distributed throughout our field countries to 35,302 families, a significant increase from the 29,718 parcels distributed in 2019.

Faith in action

The Christian roots of Mission Without Borders remain central to our identity and form the basis of all the work we undertake. We are enormously thankful for the growing partnerships we have with local churches in Eastern Europe and the many volunteers within them that have assisted us as we reach out to those in need. Along with the material and emotional care provided to our beneficiaries, the Mission continues to offer prayer and opportunities to hear the Gospel through Christian Input events or through our Bible Correspondence Course.

REVIEW OF ACTIVITIES (continued)

Faith in action (continued)

National and local restrictions and the greater need for care during 2020 had an impact on church gatherings and on our ability to distribute Christian Literature which saw a fall from 70,194 pieces in 2019 to 42,781 in 2020. However, MWB staff were still able to run 3,675 Christian events and support 8,500 students who signed up to our Bible Correspondence Course

Naomi (14) lives in a village in Romania where her parents work hard to make ends meet. Naomi has taken on a lot of responsibility in the household since she was young, especially as her three brothers have severe learning difficulties. In recent years she has struggled engaging with her village church, where there are no facilities for people her age.

Through the Bible Correspondence Course (BCC), Naomi is coming to a deeper understanding of the Bible and of the love and hope found in Jesus. She has been writing back and forth to Ana – MWB's BCC coordinator. Like many of the children who are involved in the course, she loves the study materials and receiving letters from Ana – the only post she gets. As well as learning more about the Bible, she is also able to share her hopes and worries and ask any questions she has.



Naomi

In a recent letter to Ana, Naomi wrote, *"Your heartfelt message of encouragement moved me deeply. I love studying the Bible courses you send me. God is calling me to salvation through you. My fear is that in the future there'll be hard times, but I want to be on God's path. I trust God."*

BCC Coordinator Ana told us, *"Getting to know Naomi was an absolute joy. I am praying that God will use her and the other children I write to in a mighty way for His glory and for the advancement of His Kingdom. It's been an honour serving children all over the country through the BCC courses over the years. Thank you to MWB supporters for all for the eternal investment in the lives of young people."*

Emergency Response

Mission Without Border's places considerable focus on the long-term care and development of those living in extreme poverty in Eastern Europe, but is it also committed to help those in crisis and in need of immediate care. 2020 began with the Mission continuing help people affected by the 2019 earthquake in Albania, and, as the coronavirus pandemic spread across the world, it took steps to protect those under its care.

REVIEW OF ACTIVITIES (continued)

Emergency Response (continued)

In March 2020, MWB beneficiaries, volunteers and staff in Bulgaria joined together in an effort to sew masks to protect children and families from the virus. The masks were made from cloth donated to the Mission and 500 were quickly made in the recently renovated Gotse Delchev Social centre with help from gifted sewing machines used on MWB's vocational training courses. As there were many people willing to participate, the work in the premises was organised in small groups to observe government requirements around social distancing. The masks were then distributed among the homeless in the Street Mercy project as well as families under MWB's care.

In Romania, a self-sufficiency project for the Tamasin family included a sewing machine that enabled them to sew 250 masks for local bus-drivers at a time when supply of masks was in short supply.

The Mission also aided 18,600 families during 2020 through its 'Families in Crisis' programme, supplying food and material needs, and across our field countries, Mission staff supplied 131,164 meals cooked and delivered from its soup kitchens. As the restrictions grew more limiting, changes were made to the distribution of meals, which included delivering packages of food products instead of warm meals.



Mr Tamasin sewing masks

A Moldovan MWB staff member, Boris Garconita said, *"The parents of the children who go to our Soup Kitchen in Cantemir are very thankful that we're continuing to support them throughout this pandemic. As they're unable to work because of the coronavirus, and the children are at home all day, this food means so much to them."*

Raising Funds and Awareness

Standing with children and families facing desperate poverty, whose lives have also been impacted by the pandemic, has been our challenge in 2020. Thanks to the wonderful kindness and support of dedicated donors, sponsors, charitable trusts and churches, we saw a 19% increase in income from these areas. The faithfulness and commitment of people has been humbling and we give thanks to God who has done immeasurably more than we could have asked or imagined in the last year.

We stepped up media activity and the work of Mission Without Borders started to be seen in the Spring and included interviews with Stephen Young, our International CEO, on Trinity Broadcasting Network (TBN) and United Christian Broadcasting (UCB). We were also delighted with coverage around our 60th Anniversary Year and our work in Eastern Europe throughout October on Premier Christian Radio with on air interviews with Programme Managers and staff in the field which brought our work to life.

REVIEW OF ACTIVITIES (continued)

Raising Funds and Awareness (continued)

As part of our strategy to engage new supporters and churches, we planned to attend the Keswick Convention in July, however the pandemic did result in its cancellation along with various other events organised including a fundraising walk along the Pilgrims' Way in September. However, our Operation Christmas Love Appeal for 41,000 boxes for families in Eastern Europe was very successful in recruiting nearly 400 new donors and sponsors.

We also received legacy gifts this year including a very generous bequest from a long-standing donor which resulted in total legacy income of £114,527. Gifts such as these ensure our work can continue into the future and enable us to develop programmes in new areas of need with more confidence.

Support from individuals through child and family sponsorships along with regular givers held up well with a 12% increase in new sponsorships. In the next year we plan to review this area firstly to provide more information for those who stay with us and secondly to engage and recruit new sponsors.

Unfortunately, due to the first COVID-19 lockdown, deliveries of corporate donations to our field projects in Eastern Europe from a range of UK manufacturers was halted for four months. As a result, overall income from this source fell by 40% on last year to £1,688,800.

Shipments to our warehouse in Romania have now returned to normal and we continue to receive a variety of items including mattresses, headboards, divans, school desks, furniture, bicycles, and knitting. Last year blankets and knitted items including gloves, sweaters and socks valued at £195,817 was shipped to field countries.

Our aim in the next year is to match the urgent needs which exist in the field for example for personal hygiene items and sewing machines with potential corporate donors, widening sources of corporate support.

During 2020, MWB started to implement a new fundraising strategy in the UK with the aim of achieving a 28% growth in net income by 2025.

We continue to focus on three strategic priorities:

1. Growing our supporter database – By 2025 we aim to have doubled the number of individual donors supporting the Mission by building awareness and engagement in our work. Our plan also aims to significantly increase the number of child and family sponsors through a stronger presence with churches and at Christian events as well as online.

2. Diversify our income streams – Invest in potential areas of growth that will enable the Mission to develop work in new geographical areas and potential new programs. This includes trusts & foundations, statutory funding, church and Christian community engagement and events and partnerships.

2. Building supporter engagement - Develop more involved and committed relationships with existing supporters opening up a closer dialogue through the telephone, face to face visits, receptions, website and social media as well as educational events. We will also engage with them through more regular good quality information and stories of our beneficiaries both by mail and online.

REVIEW OF ACTIVITIES (continued)

Fundraising with Care

We are enormously thankful to all our supporters for the inspiring and encouraging relationships we have with them, both in terms of their financial support as well as their engagement with the beneficiary children and families we serve.

Our aim is to build on these already good connections with our supporters, listening to how they wish to engage with us and highlighting other ways they can be involved with us through their time, treasure and talents. We are determined to respond to their kindness through positive conversations and these have developed during 2020 and the pandemic, where we had longer than usual telephone calls as well as prayed with people who have wanted to.

Mission Without Borders are members of the Fundraising Regulator and we abide by their Fundraising Code of Practice, which includes rules to protect privacy and data as well as guidelines that cover many different areas of fundraising. In 2020, no complaints were received concerning our fundraising activity. Trustees engage with fundraising best practice and receive regular monthly reports reviewing activity.

We are very aware of the potential for fundraising to become intrusive and we do ensure that within the communication programme to supporters we do seek to inform and educate them on our work through a regular newsletter and annual review magazine. When we contact supporters we always provide clear and simple ways for them to opt out of future communications with us and seek to respond to all of these in a prompt manner.

We have not and will not sell information on our donors and recognise that the trust placed in us demands the highest standards. MWB only works with trusted partners who share our values and concern for our donors and we do not make commission-based payments

In 2020, along with MWB International, we have reviewed all risk levels, movement and controls that are in place on our Risk Register. This is monitored on a regular basis and includes fundraising, communications and PR to ensure they are managed effectively.

General Data Protection Legislation

A comprehensive compliance review of GDPR at MWB in the UK was undertaken by the UK Country Director and MWBI Compliance Director in June 2020. We continue to work hard to ensure that all staff are aware of and sensitive to, data protection issues in their day to day work and are fully committed to GDPR compliance. Trustees also review this area in conjunction with their legal and other professional responsibilities.

PUBLIC BENEFIT

The trustees have noted the Charity Commission guidance on the public benefit requirement under the Charities Act 2011 and are confident that the activities of the Mission comply with this requirement. The trustees have also resolved that in administering the charity they will continue to pay due regard to the Charity Commission guidance on public benefit.

FUTURE PLANS AND GOING CONCERN ASSESSMENT

Despite the pandemic and the interruption to the operations of MWB both in the field countries as well as the Fundraising Offices, operational staff continued to work in delivering as many services as possible throughout the year while all staff contributed financial savings to the Mission as we went through the early part of the crisis in Spring 2020. Along with cuts in budget and the temporary freezing of new posts, the generosity of faithful supporters ensured that Mission income including legacies for 2020 ultimately finished up on last year.

As we move into 2021, the trustees continue to monitor the ongoing impact of the COVID-19 pandemic across all our operations and are ready to take actions to mitigate against its potential impact.

These actions include the following:

- ◆ As we come out of a third national lockdown and with the vaccination programme starting to take effect across the population, MWB UK will continue to maintain efficient operations and ensure the safety of staff through a mix of remote working and office based activities. When in the charity's office all appropriate social distancing measures will continue to take place and staff will follow the charity's COVID-19 procedures. The mix of these activities will flex according to the advice issued by the UK Government at the time.
- ◆ Activities planned with supporters and churches involving fundraising events, visits, receptions and talks are on hold and will be reviewed in late spring, however no income is projected in 2021 from any events involving any face to face presentations. Where possible, online virtual meetings, videos, etc will continue to replace these activities.
- ◆ The pandemic did delay some plans in 2020, for example the Spring donor acquisition campaign was cancelled as the charity was unsure targeted response levels would be met. However, the Mission continues to implement a new 5-year international MWB strategy and development plan which sets the direction of travel and key areas that the Mission wishes to advance in.

Funds have been made available for this investment and activities will be monitored closely to ensure plans for 2021 and for 2022-2025 can still be funded in the light of prevailing market conditions.

- ◆ Activities in the field countries continue to be reviewed on an ongoing basis by the respective Country Director together with the International Field Director and International CEO. It is hoped that as the vaccination program gathers pace in Eastern Europe and infection rates fall, we will see a steady loosening of restrictions around cross-border travel as well as on operations such as our after-school clubs, summer camps, church meetings and events which have all been impacted.
- ◆ The safety of our staff, volunteers as well as the beneficiary families we work with remain our major concern. Many have had COVID-19, but we are grateful that, at the present time, we have not lost any staff to this virus. We continue to take all necessary precautions through PPE, social distancing as detailed in the MWB COVID policy.

FUTURE PLANS AND GOING CONCERN ASSESSMENT (continued)

Key activities MWB are seeking to achieve globally over the next 5 years include:

- ◆ Increasing the number of families supported across the six countries we operate in.
- ◆ Providing effective after school clubs for children in all areas of our work.
- ◆ Developing new work in Albania, Bosnia & Herzegovina and Bulgaria.
- ◆ Expanding our support into new areas of need in Eastern Ukraine.
- ◆ Increasing our scholarship program for young people by 10%.
- ◆ Collaborating with more churches particularly in Eastern Ukraine.
- ◆ Developing, securing funds for and implementing a program for the elderly.
- ◆ Focusing corporate donations on priority areas of need in our programs.
- ◆ Make the necessary efficient investment in IT systems to include developed data analysis and reporting tools.
- ◆ Develop new fundraising offices in addition to the new office opened in Denmark in 2020.
- ◆ Support and invest in the fundraising and communications programs, securing an increase in net income.
- ◆ Provide more consistent and creative communications including a greater presence online through effective digital campaigns which will raise awareness and support.
- ◆ Prioritise staff development and well-being, developing and planning for future leaders.

In recognition of the above, the actions taken by the charity during 2020 and the response from its donor constituents, the trustees believe that the charity is a going concern on the basis set out below:

- ◆ At 31 December 2020, the charity had a contingency fund of £60,000 and unrestricted general reserves of £136,186, supported by a cash balance of £99,693 and a working capital balance of £194,299.
- ◆ In addition, the charity has a loan facility of up to £350,000 from Mission Without Borders International (as detailed in note 11) which will be repayable by 2034. Based on current projections, Mission Without Borders anticipate that the first tranche of this loan will not need to be drawn down on until January 2022. The loan facility is to enable fundraising development in the UK with additional resources in staffing and online and offline marketing.

FUTURE PLANS AND GOING CONCERN ASSESSMENT (continued)

- ◆ Taking into account the improving economic position, MWB actual income performance over the last year and the response from our donors both from appeals as well as from regular givers, we believe the income projections in 2021 are realistic and the potential risk of a significant reduction in voluntary income due to the pandemic is minimal.
- ◆ Should the circumstances deteriorate significantly beyond current forecasts, the charity will consider seeking the support of Mission Without Borders International which has significant liquid funds to assist the charity should the need arise.

Despite the uncertainties around the continued impact of COVID-19 on the charity, the trustees believe it is appropriate to prepare the 2020 financial statements on the going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

Mission Without Borders ("the charity", "MWB") is a registered charity (number 270659) and is constituted as a company registered in England and limited by guarantee (registration number 01065601). The Memorandum and Articles of Association are the governing documents setting out the objects and powers of the charity.

Structure

MWB is an independent charity which is part of a global network co-ordinated by Mission Without Borders International (MWBI).

MWBI is a separate legal entity registered in the USA as a 501(c)(3) not-for-profit charitable organisation. MWBI provides strategic and management support and coordinates activities carried out with other Mission Without Borders charities, of which there are twelve fundraising offices operating across the world and six field offices delivering our work in Eastern Europe.

The 'umbrella' of MWBI seeks to enable efficient working and the exchange of valuable expertise.

Governance

The trustees are ultimately responsible for all matters of principle concerning the charity, and the UK Country Director must seek approval of the Board in relation to any decisions where required by the terms of our internal control regulations.

Under the terms of the governing documents, trustees are normally appointed at the AGM with one third retiring by rotation (who are then eligible for reappointment).

The trustees have adopted the Charity Governance Code and continue to monitor procedures to ensure compliance with the code. The trustees have also invited a number of people who are willing to give their expert advice in various fields to become members of the Board of Advisors. The members of the Board of Advisors are not trustees, and they do not have legal responsibility as such nor as directors or members of the registered company.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Governance (continued)

New trustees are usually selected from people who have an understanding of and commitment to the purpose of the Mission. Their experience and understanding is assessed against the needs of the charity to ascertain their ability to guide, implement and monitor the policies of a charity operating internationally. Existing trustees, staff, advisers and supporters are involved in the identification of suitable candidates.

Trustees receive general induction about the operations of the charity and are provided with the Charity Governance Code to understand their responsibilities. Ongoing training is then tailored to the needs of the individual trustee. Trustees are not remunerated for their work as Trustees.

Management

The day-to-day running of the charity is overseen by the UK Country Director who is supported by a staff team. The Country Director reports directly to the Board of Trustees and the International CEO and receives support from the MWBI Executive Team on issues affecting the global operations of the charity. The Country Director is responsible for providing the Board with regular reports and KPIs that measure progress against agreed objectives.

During the year, the trustees receive a monthly report providing an overview of performance against budget and an update on the charity's activities. The strategy is reviewed annually to ensure it is an active working document that accurately reflects the direction of the UK office.

Pay and remuneration

In setting pay and remuneration, the trustees seek to ensure that everyone is paid fairly. Salaries are reviewed by the Board annually which includes consideration for changes in the cost of living and responsibilities. The pay of key management personnel is benchmarked against equivalent positions in the voluntary sector.

MWB would not aim to pay staff more than others in similar jobs in the sector, as it is our hope that people will choose to work for MWB because of what we do and their desire to be part of it rather than for financial incentives. Details of remuneration awarded to key management personnel are included within note 6 of the financial statements.

Financial review

In summary, our total income of £2,212,628 in 2020 (2019 - £3,155,745), including donations in kind of £1,688,800 (2019 - £2,793,932), was applied to fund total expenditure of £2,153,462 (2019 - £3,149,069) which resulted in a surplus for the year of £59,166 (2019 - surplus of £6,676).

Of this, £1,984,370 (2019 - £3,047,760) was expended in furtherance of our charitable activities, with £169,092 (2019 - £101,309) used in raising funds. Out of every pound raised by the charity, 90p (2019 - 97p) was used in furtherance of our charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Reserves policy

The charity sees its main responsibility as transferring the maximum possible amount of money raised in donations to the beneficiaries in the field according with its objects.

It is essential for sufficient accounting reserves to be maintained in order to:

- ◆ Meet budgeted transfers and payments in the face of an unexpected fall in income.
- ◆ Have sufficient reserves on hand for a sudden unexpected increase in programme needs.
- ◆ Meet exceptional expenses; and
- ◆ Meet any planned capital expenditure.

To that end, the trustees will regularly review and set a target reserve level. This is currently set at £60,000 representing approximately two months running costs. To recognise this, we have designated a reserve accordingly of £60,000 at 31 December 2020 (2019 - £60,000).

General funds at 31 December 2020 are £136,186 (2019 - £71,974), of which free reserves were £134,299 (2019 - £71,078). Free reserves are the general funds held by the charity less the net book value of tangible fixed assets. The trustees consider this level of free reserves to be adequate but not excessive given the planned investment in fundraising for 2021. Restricted funds at 31 December 2020 are £nil (2019 - £5,046).

Risk management

It is the charity's policy to have a risk management framework which:

- ◆ Attempts to identify, assess and manage all of Mission Without Borders' risks
- ◆ Supports Missions Without Borders International strategic plan
- ◆ Assigns clear responsibilities for risk management
- ◆ Monitors and tracks progress on managing risk

The charity maintains a risk register which is reviewed regularly by the trustees. During the year under review, risks to which the charity could be exposed were identified and action planned to minimise such risks. The major risks identified during the year related to securing sustainable income.

MWB's strategic approach takes into account these risks and includes plans for ensuring that diverse income streams are developed and to ensure there is an appropriate balance between donor acquisition, retention and attrition.

There are also governance and control risks to which the charity is exposed and it is important to ensure that these are mitigated by a robust approach to maintaining a high level of skill and engagement on the trustee board. The addition of specialist advisors to the trustees reinforces our ability to manage governance and control risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management (continued)

The primary operational risk for the charity concerns the recruitment and retention of the paid staff team. A clear, fair and consistent policy is in place for the recruitment of staff so that their expertise can be measured and assessed accurately against their peers. All prospective staff are subject to interview and competency testing; once appointed they must complete a six-month probationary period. Staff are appraised annually and CPD is central to the performance management process.

Other lower risks to the charity relate to external and infrastructure issues. Control processes are in place to manage and monitor these risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Mission Without Borders for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- ◆ Select suitable accounting policies and then apply them consistently;
- ◆ Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES (continued)

In so far as the trustees are aware:

- ♦ There is no relevant audit information of which the charitable company's auditor is unaware; and
- ♦ The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Signed and authorised for issue by order of the Board



Michael Thomas

Chairman

Date: 5 May 2021

Independent auditor's report to the members of Mission Without Borders

Opinion

We have audited the financial statements of Mission Without Borders (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Independent auditor's report 31 December 2020

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimate for the provision for donations in kind were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

10 May 2021

Statement of financial activities (including income and expenditure account)
Year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
Income from:							
Donations and legacies	1	2,122,981	89,639	2,212,620	3,069,898	85,833	3,155,731
Investment income		8	—	8	14	—	14
Total income		<u>2,122,989</u>	<u>89,639</u>	<u>2,212,628</u>	<u>3,069,912</u>	<u>85,833</u>	<u>3,155,745</u>
Expenditure on:							
Raising funds	2	169,092	—	169,092	101,309	—	101,309
Charitable activities							
· Field programmes	3	1,863,100	94,685	1,957,785	2,946,975	80,787	3,027,762
· Education and information	3	26,585	—	26,585	19,998	—	19,998
Total expenditure		<u>2,058,777</u>	<u>94,685</u>	<u>2,153,462</u>	<u>3,068,282</u>	<u>80,787</u>	<u>3,149,069</u>
Net income and net movement in funds	4	64,212	(5,046)	59,166	1,630	5,046	6,676
Total funds at 1 January		<u>131,974</u>	<u>5,046</u>	<u>137,020</u>	<u>130,344</u>	<u>—</u>	<u>130,344</u>
Total funds at 31 December		<u>196,186</u>	<u>—</u>	<u>196,186</u>	<u>131,974</u>	<u>5,046</u>	<u>137,020</u>

All recognised gains and losses are included in the above statement of financial activities.

The net movement in funds for the year arise from the charity's continuing operations during the above two years.

Balance sheet 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	7	1,887	896
Current assets			
Debtors	8	131,406	19,076
Cash at bank and in hand		99,693	149,016
		<u>231,099</u>	<u>168,092</u>
Creditors: Amounts falling due within one year	9	<u>(36,800)</u>	<u>(31,968)</u>
Net current assets		<u>194,299</u>	<u>136,124</u>
Total net assets		<u>196,186</u>	<u>137,020</u>
The funds of the charity:			
Unrestricted funds			
. General funds		136,186	71,974
. Designated funds	12	60,000	60,000
Restricted funds	13	—	5,046
Total funds	15	<u>196,186</u>	<u>137,020</u>

Approved by the trustees and signed on their behalf by:



Michael Thomas
Trustee

Approved on: 5 May 2021

Mission Without Borders
Company Registration Number: 01065601 (England and Wales)

Statement of cash flows Year to 31 December 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(47,524)	22,409
Cash flows from investing activities:			
Investment income		8	14
Purchase of equipment		(1,807)	(806)
Net cash (used in) investing activities		(1,799)	(792)
Change in cash and cash equivalents in the year		(49,323)	21,617
Cash and cash equivalents at 1 January	B	149,016	127,399
Cash and cash equivalents at 31 December	B	99,693	149,016

Notes to the statement of cash flows for the year to 31 December:

A Reconciliation of net movement in funds to net cash provided by operating activities

	2020 £	2019 £
Net movement in funds (as per the statement of financial activities)	59,166	6,676
Adjustments for:		
Depreciation charge (note 7)	816	314
Interest income	(8)	(14)
(Increase) in debtors (note 8)	(112,330)	(2,609)
Increase in creditors (note 9)	4,832	18,042
Net cash (used in) provided by operating activities	(47,524)	22,409

B Analysis of cash and cash equivalents

	2020 £	2019 £
Total cash and cash equivalents: Cash at bank and in hand	99,693	149,016

C Analysis of changes in net debt

	At 1 January 2020	Cash flows	At 31 December 2020
Cash at bank and in hand	149,016	(49,323)	99,693
Total	149,016	(49,323)	99,693

Principal accounting policies 31 December 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2020 and are presented in sterling and are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ valuation of donations in kind received during the year;
- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ allocation of support costs across charitable activities; and
- ◆ valuation of legacies to be recognised in accordance with FRS 102.

In addition to the above, the full impact following the recent emergence of the global coronavirus pandemic is still unknown. It is therefore not currently possible to evaluate all the potential implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

Assessment of going concern (continued)

The trustees have taken into consideration the impact of the pandemic on the charity in 2020 and have concluded that although there may still be some negative consequences and greater risk in relation to the fundraising for the charity's activities in 2021, the trustees believe that the charity is a going concern on the basis detailed within the 'Future plans and Going Concern Assessment' section within the trustees' report (see pages 14 to 15). This includes the level of free reserves at 31 December 2020, and a loan facility of up to £350,000 from Mission Without Borders International that the charity could draw upon. Based on this, the trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received. Income comprises donations, corporate donations in kind, legacies and interest.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Where donors have specifically stated which appeal their donations are to be used for, this has been treated as restricted income. Where donations have been made that can be used at the discretion of the charity, then this has been treated as unrestricted income.

Corporate donations in kind are recognised as income in the year in which they are donated and distributed at the best estimate of their value to the charity as derived from the donor. Where the donor does not provide any valuation, the trustees obtain a suitable market valuation from one or more alternative sources. These gifts are recorded as unrestricted income when received and when disbursed, as the goods are distributed where needed at the discretion of the charity.

Income recognition (continued)

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

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

All expenditure is accounted for on an accrual's basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of premises costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Allocation of support and governance costs (continued)

Support costs and governance costs are apportioned between expenditure categories based on the time spent on each activity.

Payments to Mission Without Borders International

Mission Without Borders is the UK fundraising affiliate of MWBI which co-ordinates worldwide fundraising. Affiliates, including this charity, incur fundraising expenses to acquire donations. MWBI then consolidates the donations received before allocating fundraising and administration expenses as a percentage of donated revenue. Mission Without Borders makes cash and gift in kind donations to MWBI, which are pooled and used by MWBI to transfer on a monthly basis to the field.

Fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful economic lives of the assets concerned as follows:

Furniture, fittings and office equipment	- Between 3 and 5 years
--	-------------------------

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term. Rentals paid under operating leases are charged to the statement of financial activities as incurred.

Contributions to pension funds

The charity operates a defined contribution pension scheme. The pension costs charged to the statement of financial activities represent the amount of the contributions payable to the scheme in respect of the accounting period.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of payment.

Financial instruments

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

Corporation tax

The Company is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Notes to the financial statements 31 December 2020

1 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations receivable	319,654	89,639	409,293	343,237
Corporate donations (donations in kind)	1,688,800	—	1,688,800	2,793,932
Legacies	114,527	—	114,527	18,562
Total funds	2,122,981	89,639	2,212,620	3,155,731

	Unrestricted funds £	Restricted funds £	Total 2019 £
<i>Donations receivable</i>	<i>257,404</i>	<i>85,833</i>	<i>343,237</i>
<i>Corporate donations (donations in kind)</i>	<i>2,793,932</i>	<i>—</i>	<i>2,793,932</i>
<i>Legacies</i>	<i>18,562</i>	<i>—</i>	<i>18,562</i>
Total funds	3,069,898	85,833	3,155,731

2 Expenditure on raising funds

	Unrestricted funds	
	2020 £	2019 £
Staff costs	93,154	56,310
Premises and office costs	75,938	44,999
	169,092	101,309

3 Expenditure on charitable activities

	Field programme				
	Family care £	Child care £	Child & family sponsorship £	Education and information £	Total 2020 £
Direct costs					
Cash donations for fieldwork	58,336	39,417	70,747	—	168,500
Donations in kind transfer for fieldwork	929,700	760,664	—	—	1,690,364
Staff costs	—	—	—	22,728	22,728
Other direct costs	76	62	—	3,857	3,995
	988,112	800,143	70,747	26,585	1,885,587
Support costs					
Staff costs	11,849	11,849	10,156	—	33,854
Office costs	15,519	15,519	13,301	—	44,339
Premises costs	1,994	1,994	1,708	—	5,696
	29,362	29,362	25,165	—	83,889
Governance costs					
Staff costs	624	624	534	—	1,782
Office costs	817	817	700	—	2,334
Premises costs	105	105	90	—	300
Audit fees	3,549	3,549	3,042	—	10,140
Legal and accountancy	118	118	102	—	338
	5,213	5,213	4,468	—	14,894
	1,022,687	834,718	100,380	26,585	1,984,370

3 Expenditure on charitable activities (continued)

	Field programme				
	Family care £	Child care £	Child & family sponsorship £	Education and information £	Total 2019 £
Direct costs					
Cash donations for fieldwork	61,171	37,557	65,142	—	163,870
Donations in kind transfer for fieldwork	1,539,038	1,259,213	—	—	2,798,251
Staff costs	—	—	—	16,342	16,342
Other direct costs	84	69	—	3,656	3,809
	<u>1,600,293</u>	<u>1,296,839</u>	<u>65,142</u>	<u>19,998</u>	<u>2,982,272</u>
Support costs					
Staff costs	12,068	12,068	10,344	—	34,480
Office costs	4,753	4,753	4,074	—	13,580
Premises costs	1,796	1,796	1,539	—	5,131
	<u>18,617</u>	<u>18,617</u>	<u>15,957</u>	<u>—</u>	<u>53,191</u>
Governance costs					
Staff costs	635	635	544	—	1,814
Office costs	250	250	215	—	715
Premises costs	95	95	81	—	271
Audit fees	3,192	3,192	2,736	—	9,120
Legal and accountancy	132	132	113	—	377
	<u>4,304</u>	<u>4,304</u>	<u>3,689</u>	<u>—</u>	<u>12,297</u>
	<u>1,623,214</u>	<u>1,319,760</u>	<u>84,788</u>	<u>19,998</u>	<u>3,047,760</u>

4 Net Income

This is stated after:

	2020 £	2019 £
Staff costs (note 6)	151,518	108,946
Auditor's remuneration		
. Audit Fees	10,140	9,120
Depreciation	816	314
Operating lease rentals	16,120	16,120

5 Trustees' emoluments and expenses

The trustees did not receive any emoluments from the charity for their work as trustees during the current or prior period. No trustees were reimbursed for travel and subsistence expenses in their role as trustees during the year (2019 - £nil).

6 Staff costs

The average monthly number of persons employed during the year by the charity, excluding trustees, was:

	2020 No.	2019 No.
Field programme	2	1
Administration	2	1
	<u>4</u>	<u>2</u>

6 Staff costs (continued)

The employment costs were as follows:

	2020 £	2019 £
Wages and salaries	135,308	97,729
Social security costs	12,434	8,871
Pension costs	3,776	2,346
	151,518	108,946

There were no employees with emoluments exceeding £60,000 per annum during either year.

The key personnel of the charity comprise the Country Senior Management and the trustees. The total remuneration (including taxable benefits, employers pension and employers' national insurance contributions) of the key management personnel was £112,117 during the year (2019 - £66,614).

7 Tangible fixed assets

	Furniture, fittings and office equipment £
Cost	
At 1 January 2020	11,478
Additions	1,807
At 31 December 2020	13,285
Depreciation	
At 1 January 2020	10,582
Charge for the year	816
At 31 December 2020	11,398
Net book value	
At 31 December 2020	1,887
At 31 December 2019	896

8 Debtors

	2020 £	2019 £
Gift Aid recoverable	4,834	4,535
Other debtors	11,062	8,257
Prepayments and accrued income	115,510	6,284
	131,406	19,076

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	19,857	15,250
Taxation and social security creditor	3,232	4,449
Pension contributions	2,921	2,499
Accruals	10,790	9,770
	36,800	31,968

10 Liability of members

The company is a registered charity and is limited by guarantee with no share capital. The liability of each member in the event of winding-up is limited to £1.

11 Related party transactions

All goods received for field programmes in 2020, and with a value of £1,688,800 (2019 - £2,793,932), have been transferred to Mission Without Borders International (MWBI), of which the company is the UK affiliate. Mission Without Borders incurred expenses on behalf of MWBI of £1,564 (2019 - £4,319) in relation to the acquisition and transfer of these goods and other general expenses.

As at 31 December 2020, MWBI owed Mission Without Borders £11,062 (2019 - £8,257) in respect of reimbursable shared costs.

MWBI is a United States 501(c)(3) non-profit religious organisation which distributed funds raised by affiliated organisations (which include Mission Without Borders), and co-ordinates the funding of and activities in programmes in Eastern Europe.

Cash transfers from Mission Without Borders to MWBI in the year amounted to £168,500 (2019 - £163,870).

Several trustees of the charity hold remunerated positions in MWBI. The charity has actively sought out their representation on the board of trustees for their expertise and understanding of the Mission. The current trustees include Mary Elizabeth Waldy (International Fundraising and Communications Director, MWBI) and Stephen Young (International Chief Executive Officer, MWBI).

A loan from Mission Without Borders International (MWBI) was agreed in 2019 in accordance with a promissory document dated 1 November 2019, under which a maximum of £350,000 is available to the charity from MWBI. Interest is calculated at a rate of 1.94% and is payable on amounts drawn down. Under the terms of the document, ten interest only payments will commence on the fifth annual anniversary of 1 November 2019, which will continue for nine annual anniversary dates. The loan shall mature on 31 October 2034, at which time all accrued interest and unpaid principal shall be payable in full.

As at 31 December 2020, Mission Without Borders had not drawn down any of the available facility.

12 Designated funds

	At 1 January 2020 £	New designations £	Utilised/ released £	At 31 December 2020 £
Contingency fund	60,000	—	—	60,000

	At 1 January 2019 £	New designations £	Utilised/ released £	At 31 December 2019 £
Contingency fund	60,000	—	—	60,000

Contingency fund - this relates to funds set aside by the trustees as being the minimum level of funds to meet unexpected shortfalls in income, sudden field programme needs and exceptional expenditure. Whilst there were no unexpected shortfalls in income in 2020, the trustees believe this contingency fund should be carried forward to 2021.

13 Restricted funds

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Child Care	—	6,200	(6,200)	—
Family Care	5,046	12,692	(17,738)	—
Child & Family Sponsorship	—	70,747	(70,747)	—
	5,046	89,639	(94,685)	—

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Child Care	—	170	(170)	—
Family Care	—	20,521	(15,475)	5,046
Child & Family Sponsorship	—	65,142	(65,142)	—
	—	85,833	(80,787)	5,046

Restricted funds arise when the donor stipulates how their donation must be spent. These stipulations are taken into account and recognised in the following funds:

Child Care - Helping children in need. The purpose of the Child Care programme is to meet the personal developmental needs of orphaned and abandoned children living in institutions, as well as children from poor families living in communities in Eastern Europe, by responding to their individual needs.

Family Care - Helping families in need. The purpose of the Family Care programme is to meet basic needs of poor and disadvantaged families that reside in selected communities in Eastern Europe.

Child & Family Sponsorship - Helping children in institutions through individual sponsorships & families in need through sponsorship of an entire family. The purpose of the child sponsorship programme is to meet the basic needs of orphaned and abandoned children residing in Children's homes in Eastern Europe. The purpose of the family sponsorship programme is to take families on a journey from poverty to self-sufficiency.

14 Operating leases

As at 31 December, the charity had total commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2020	2019
	£	£
Expiring:		
. Within one year	16,120	16,120

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
At 31 December 20120				
Tangible fixed assets	1,887	—	—	1,887
Current assets	171,099	60,000	—	231,099
Current liabilities	(36,800)	—	—	(36,800)
	136,186	60,000	—	196,186

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated funds		
	£	£	£	£
<i>At 31 December 2019</i>				
<i>Tangible fixed assets</i>	<i>896</i>	<i>—</i>	<i>—</i>	<i>896</i>
<i>Current assets</i>	<i>103,046</i>	<i>60,000</i>	<i>5,046</i>	<i>168,092</i>
<i>Current liabilities</i>	<i>(31,968)</i>	<i>—</i>	<i>—</i>	<i>(31,968)</i>
	71,974	60,000	5,046	137,020

16 Post balance sheet events

Apart from the ongoing need to monitor the impact of COVID-19 on the operations of MWB in the UK and on MWB programs in the field, which the trustees of MWB in the UK and senior management in MWBI monitor regularly, there are no post balance sheets to report.