

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.

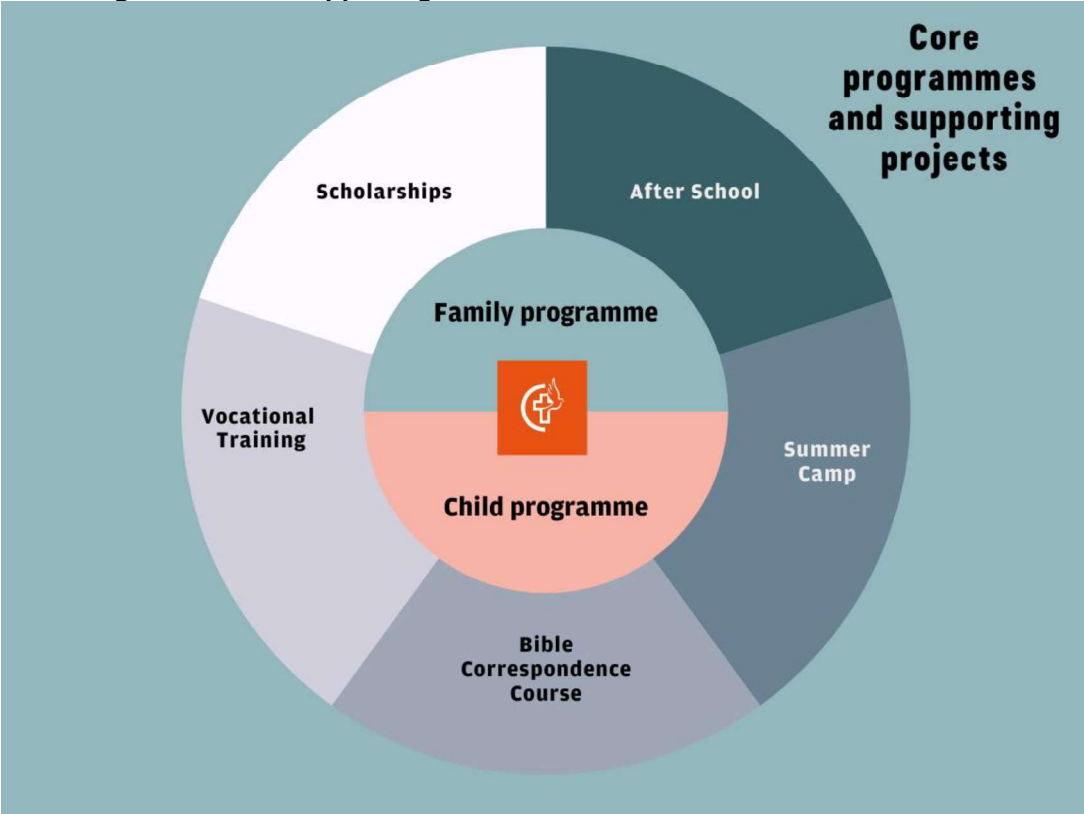
“The security situation continues to be extremely precarious, especially in the east and south of the country where the rise in hostilities between May and October 2024 resulted in some 160,000 people being displaced from frontline areas, and an increase in evacuations.

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.