

Company registration number 3623498 (England and Wales)

Charity registration number 1071663 (England and Wales)

Charity registration number SC043446 (Scotland)

CHRISTIAN VISION FOR MEN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

CHRISTIAN VISION FOR MEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr E A K Dring Mr B T Priestley Mr D C Thorpe	
Chief executive officer	Rev N Blackaby	
Country of incorporation	United Kingdom (England and Wales)	3623498
Charity registrations	England and Wales Scotland	1071663 SC043446
Registered office	Staveley Methodist Church Chesterfield Road Staveley Chesterfield Derbyshire S43 3XD	
Auditor	Stopfords (Mansfield) Limited Synergy House 7 Acorn Business Park Commercial Gate Mansfield Nottinghamshire NG18 1EX	
Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU Lloyds Bank plc 83 High Street Sevenoaks TN13 1LG	

CHRISTIAN VISION FOR MEN

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CHRISTIAN VISION FOR MEN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees present their annual report and financial statements for the year ended 31 October 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable company is established to bring the Gospel of the Lord Jesus Christ to the men of the United Kingdom.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

CVM exists to proclaim the Christian gospel by working with churches to introduce men in the UK to Jesus Christ and operates across the nation wherever churches seek to develop their outreach to Jesus Christ, their communities and beyond.

CVM believes that the Christian faith is a benefit to society and individuals through transforming men's lives and the impact on themselves, their families and society as a whole. CVM works with churches and partner organisations to tackle many social issues that are primarily a problem with / for men. Violence against women (Restored); working to assist men addicted to pornography (Naked Truth and Covenant Eyes); sponsorship of children across the world (Compassion); encouraging men to volunteer for short term Mission trips abroad (Tear Fund and Mission Direct). This list indicates that CVM works out its Public Benefit in a number of ways and seeks to demonstrate this benefit through its activities in the UK as detailed throughout the Trustees report.

Achievements and performance

Significant activities and achievements against objectives

A full review of our activities during the year can be found in the trustees annual report, published and available from the Charities Commission.

Financial review

The accounts show a decrease in income of £22,257, £556,104 compared to £578,361 in 2024. The level of donations is slowly diminishing over time, a trend identified by the trustees which is more reflective of the current climate for charitable giving rather than a specific issue with the Charity. The trustees have however, with the support of senior management been able to reduce operating expenditure by £67,471, £528,006 compared to £595,477 in 2024. A significant element of this has been achieved by bringing the Charity's finance functions in house.

The end result for the year is a surplus of £28,098, which has returned the Charity to positive reserves.

'The Gathering' event made a small deficit, however, the event is edging closer to a positive result year by year and the trustees remain confident the Charity will continue to host the event. Costs are carefully controlled in order to mitigate as much risk as possible.

Further information can be found in the Annual Report.

Reserves policy

The trustees policy is to aim to retain sufficient cash and liquid assets to meet commitments in case the charitable company ceases to operate. Wherever possible we would consider this to be 2 months salaries and overheads.

CHRISTIAN VISION FOR MEN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Structure, governance and management

The charitable company is governed by its Memorandum and Articles of Association issued 28 August 1998.

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

Mr E A K Dring
Mr B T Priestley
Mr D C Thorpe

Recruitment and appointment of trustees

Power to appoint trustees rests with the board of trustees, by reference to a process defined in the Articles.

Organisational structure

The running of the charitable company is overseen by a board of trustees whose members are directors within the meaning of the Companies Act 2006. The trustees meet two to three times each year to oversee the ministry and staff. In between trustees' meetings, the Chief Executive Officer meets regularly with the Chairman of Trustees. CVM aims to have about five trustees who together bring to the board a selection of competencies such as evangelism, accountancy, human resources and management. The chairman is elected every year at the AGM, and trustees serve for a three-year term, when they may be re-elected by other trustees.

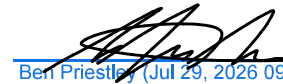
Auditor

In accordance with the company's articles, a resolution proposing that Stopfords (Mansfield) Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.


Ben Priestley (Jul 29, 2026 09:48:59 GMT+1)

Mr B T Priestley

Trustee

29/07/2026

Date:

CHRISTIAN VISION FOR MEN

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees, who are also the directors of Christian Vision for Men 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

CHRISTIAN VISION FOR MEN

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CHRISTIAN VISION FOR MEN

Opinion

We have audited the financial statements of Christian Vision for Men (the 'charity') for the year ended 31 October 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 October 2025 and of its incoming resources and application of resources, including 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charity 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 charity'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 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

CHRISTIAN VISION FOR MEN

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHRISTIAN VISION FOR MEN

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of Trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

CHRISTIAN VISION FOR MEN

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF CHRISTIAN VISION FOR MEN

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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Phillip Nicholson
MrPhillip Nicholson (Jul 29, 2026 09:59:43 GMT+1)

Mr Phillip Nicholson (Senior Statutory Auditor)

For and on behalf of Stopfords (Mansfield) Limited, Statutory Auditor
Chartered Accountants
Synergy House
7 Acorn Business Park
Commercial Gate
Mansfield
Nottinghamshire
NG18 1EX
Date: .29/07/2026..

CHRISTIAN VISION FOR MEN

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 OCTOBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	306,589	9,735	316,324	318,538	-	318,538
Charitable activities	4	36,405	202,654	239,059	33,149	226,007	259,156
Investments	5	721	-	721	667	-	667
Total income		<u>343,715</u>	<u>212,389</u>	<u>556,104</u>	<u>352,354</u>	<u>226,007</u>	<u>578,361</u>
Expenditure on:							
Raising funds	6	4,992	-	4,992	24,063	-	24,063
Charitable activities	7	313,765	209,249	523,014	337,848	233,566	571,414
Total expenditure		<u>318,757</u>	<u>209,249</u>	<u>528,006</u>	<u>361,911</u>	<u>233,566</u>	<u>595,477</u>
Net income/(expenditure)		24,958	3,140	28,098	(9,557)	(7,559)	(17,116)
Transfers between funds		(6,595)	6,595	-	(7,559)	7,559	-
Net movement in funds	8	18,363	9,735	28,098	(17,116)	-	(17,116)
Reconciliation of funds:							
Fund balances at 1 November 2024		(30,342)	7,052	(23,290)	(13,226)	7,052	(6,174)
Fund balances at 31 October 2025		<u>(11,979)</u>	<u>16,787</u>	<u>4,808</u>	<u>(30,342)</u>	<u>7,052</u>	<u>(23,290)</u>

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

CHRISTIAN VISION FOR MEN

BALANCE SHEET
AS AT 31 OCTOBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	12		7,052		7,052
Tangible assets	13		4,802		2,104
			11,854		9,156
Current assets					
Stocks	14	11,832		7,169	
Debtors	15	27,104		29,839	
Cash at bank and in hand		42,336		44,163	
		81,272		81,171	
Creditors: amounts falling due within one year	16	(88,318)		(113,617)	
Net current liabilities			(7,046)		(32,446)
Total assets less current liabilities			4,808		(23,290)
The funds of the charity					
Restricted income funds	19		16,787		7,052
Unrestricted funds	20		(11,979)		(30,342)
			4,808		(23,290)

The financial statements were approved by the trustees on 29/07/2026


Ben Priestley (Jul 29, 2026 09:48:59 GMT+1)
Mr B T Priestley
Trustee

CHRISTIAN VISION FOR MEN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		3,952		(2,152)
Investing activities					
Purchase of tangible fixed assets		(6,500)		(140)	
Investment income received		721		667	
Net cash (used in)/generated from investing activities			(5,779)		527
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(1,827)		(1,625)
Cash and cash equivalents at beginning of year			44,163		45,788
Cash and cash equivalents at end of year			42,336		44,163

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

Charity information

Christian Vision for Men is a private company limited by guarantee incorporated in England and Wales. The registered office is Staveley Methodist Church, Chesterfield Road, Staveley, Chesterfield, Derbyshire, S43 3XD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Intangible fixed assets other than goodwill

The charitable company's interest in a Timeshare in Lanzarote has in excess of 50 years to run. The asset is recognised at cost, no amortisation is provided.

1.7 Tangible fixed assets

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

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

Fixtures and fittings	33% Straight Line
Office equipment	33% Straight Line
Motor vehicles	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

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

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

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

1.10 Cash and cash equivalents

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

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction,

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

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

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

2 Critical accounting estimates and judgements

(Continued)

Critical judgements

Depreciation

The trustees review depreciation rates and useful lives of the tangible fixed assets on an annual basis to ensure the effects of usage, wear and tear or technical obsolescence are reflected in the carrying value of the asset.

Impairment

The trustees review fixed assets for indications of impairment in conjunction with review of depreciation above. The Charity has policies in place to review assets on an ongoing basis.

Gift aid provision

Having taken book keeping in house (previously outsourced) the Charity's Gift Aid claims have been delayed, resulting in a provision for income tax recoverable being made in the accounts. This provision has been made on the basis of expected recovery being consistent with previous years as the donors and consent are also consistent.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	306,589	9,735	316,324	318,538	-	318,538

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Group subscriptions						
Monthly group contributions	12,826	-	12,826	17,281	-	17,281
Sales of products and publications						
Resource sales	8,921	-	8,921	10,809	-	10,809
Other Charitable income						
Other income	14,658	-	14,658	5,059	-	5,059
Events - The Gathering						
Event ticket sales	-	202,654	202,654	-	226,007	226,007
	36,405	202,654	239,059	33,149	226,007	259,156

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	721	667

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Share of office costs	4,992	24,063

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

7	Expenditure on charitable activities	2025		2025		2025		2024		2024		2024	
		Cost of products sold	Charitable expenditure	Other Events - The Gathering	Total	Cost of products sold	Charitable expenditure	Other Events - The Gathering	Total	Cost of products sold	Charitable expenditure	Other Events - The Gathering	Total
		£	£	£	£	£	£	£	£	£	£	£	£
	Direct costs												
	Staff costs	-	208,103	-	208,103	-	206,207	-	206,207	-	3,046	-	3,046
	Depreciation and impairment	-	3,802	-	3,802	-	3,046	-	3,046	-	101,151	-	101,151
	Event and office costs	-	87,861	209,249	297,110	-	-	233,566	334,717	-	-	-	-
	Resource purchases	6,258	-	-	6,258	5,574	-	-	5,574	-	-	-	-
		6,258	299,766	209,249	515,273	5,574	310,404	233,566	549,544	-	-	-	-
	Share of support and governance costs (see note)												
	Support	-	5,400	-	5,400	-	6,143	-	6,143	-	15,727	-	15,727
	Governance	-	2,341	-	2,341	-	15,727	-	15,727	-	-	-	-
		6,258	307,507	209,249	523,014	5,574	332,274	233,566	571,414	-	-	-	-
	Analysis by fund												
	Unrestricted funds	6,258	307,507	-	313,765	5,574	332,274	-	337,848	-	-	-	-
	Restricted funds	-	-	209,249	209,249	-	-	233,566	233,566	-	-	-	-
		6,258	307,507	209,249	523,014	5,574	332,274	233,566	571,414	-	-	-	-

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,800	4,800
	Depreciation of owned tangible fixed assets	3,802	3,046
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Ministry	3	3
Support staff	3	3
	<u> </u>	<u> </u>
Total	6	6
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	191,757	188,119
Social security costs	11,583	13,429
Other pension costs	4,763	4,659
	<u> </u>	<u> </u>
	208,103	206,207
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	88,917	95,042
	<u> </u>	<u> </u>

11 Taxation

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

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

12 Intangible fixed assets

	Timeshare £
Cost	
At 1 November 2024 and 31 October 2025	7,052
Amortisation and impairment	
At 1 November 2024 and 31 October 2025	-
Carrying amount	
At 31 October 2025	7,052
At 31 October 2024	7,052

13 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 November 2024	7,347	64,346	5,300	76,993
Additions	-	-	6,500	6,500
At 31 October 2025	7,347	64,346	11,800	83,493
Depreciation and impairment				
At 1 November 2024	7,097	62,492	5,300	74,889
Depreciation charged in the year	250	1,385	2,167	3,802
At 31 October 2025	7,347	63,877	7,467	78,691
Carrying amount				
At 31 October 2025	-	469	4,333	4,802
At 31 October 2024	250	1,854	-	2,104

14 Stocks

	2025 £	2024 £
Finished goods and goods for resale	11,832	7,169

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	23,212	16,311
Prepayments and accrued income	3,892	13,528
	<u>27,104</u>	<u>29,839</u>

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		3,541	4,083
Deferred income	17	68,902	76,155
Trade creditors		7,578	12,129
Other creditors		2,512	3,564
Accruals		5,785	17,686
		<u>88,318</u>	<u>113,617</u>

17 Deferred income

	2025 £	2024 £
Other deferred income	<u>68,902</u>	<u>76,155</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>68,902</u>	<u>76,155</u>

	2025 £	2024 £
Movements in the year:		
Deferred income at 1 November 2024	76,155	81,686
Released from previous periods	(76,155)	(81,686)
Resources deferred in the year	<u>68,902</u>	<u>76,155</u>
Deferred income at 31 October 2025	<u>68,902</u>	<u>76,155</u>

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,763	4,659

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

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2024	Incoming resources	Resources expended	Transfers	At 31 October 2025
	£	£	£	£	£
	7,052	212,389	(209,249)	6,595	16,787
Previous year:	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
	7,052	226,007	(233,566)	7,559	7,052

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2024	Incoming resources	Resources expended	Transfers	At 31 October 2025
	£	£	£	£	£
General funds	(30,342)	343,715	(318,757)	(6,595)	(11,979)
Previous year:	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
General funds	(13,226)	352,354	(361,911)	(7,559)	(30,342)

CHRISTIAN VISION FOR MEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 October 2025:			
Intangible fixed assets	-	7,052	7,052
Tangible assets	4,802	-	4,802
Current assets/(liabilities)	(16,781)	9,735	(7,046)
	<u>(11,979)</u>	<u>16,787</u>	<u>4,808</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 October 2024:			
Intangible fixed assets	-	7,052	7,052
Tangible assets	2,104	-	2,104
Current assets/(liabilities)	(32,446)	-	(32,446)
	<u>(30,342)</u>	<u>7,052</u>	<u>(23,290)</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	28,098	(17,116)
Adjustments for:		
Investment income recognised in statement of financial activities	(721)	(667)
Depreciation and impairment of tangible fixed assets	3,802	2,233
Movements in working capital:		
(Increase)/decrease in stocks	(4,663)	1,236
Decrease/(increase) in debtors	2,735	(3,188)
(Decrease)/increase in creditors	(18,046)	20,881
(Decrease) in deferred income	(7,253)	(5,531)
Cash generated from/(absorbed by) operations	<u>3,952</u>	<u>(2,152)</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.