

Charity registration number 1176433 (England and Wales)

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

# FRANCE MISSION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms A W Brusby Mrs M W Dowling Revd Paul Dowling Mrs H Antelo Mr B G Carson Mr M H Nixon Mrs A Nixon
<b>UK Director</b>	Dr P R Cooke
<b>Charity number</b>	1176433
<b>Registered office</b>	6 Florida Drive Exeter Devon EX4 5EX
<b>Independent examiner</b>	Simpkins Edwards LLP The Summit Woodwater Park Pynes Hill Exeter EX2 5WS
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
<b>General advisors</b>	Trust Advice Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS
<b>Safeguarding advisors</b>	Thirtyone:eight PO Box 133 Swanley Kent BR8 7UQ

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# FRANCE MISSION

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# FRANCE MISSION

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011, 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 objective of the CIO is the advancement of the Christian faith in the UK and in France and elsewhere for the benefit of the public in accordance with the statements of belief appearing in the schedule, particularly but not exclusively by providing financial support for missionaries and pastors, education and training, and church buildings in France that offer services within the community.

The objectives are fulfilled through:

1. Providing financial support for missionaries and pastors in France and other francophone countries so they can devote themselves to their congregations.
2. Providing financial help to French churches so that they can offer worship services and community activities in suitable accommodation that will enable members of the public to improve their spiritual well-being.
3. Providing encouragement and information to UK supporters to stimulate their faith.
4. Providing opportunities to UK supporters to participate first-hand in missionary and practical service, and also to support churches and missionaries in France.
5. Providing information on the spiritual, social, political, and cultural situation in France so as to stimulate practical support from UK supporters to alleviate needs and enhance social cohesion.
6. Contributing to the spiritual and moral education of people in the UK through talks, presentations, and provision of information to churches by any appropriate means.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting the grant-making policy for the year.

The Trustees confirm that they have referred to the Charity Commission's Governance Code for Smaller Charities.

Nearly all grants made by the CIO go to churches or workers directly connected to its principal mission partner in France: the French church grouping known as "Perspectives". Occasionally, grants are made to individuals/institutions with a looser affiliation to Perspectives.

The charity adopted a formal grant-making policy in 2018.

Formal Trustee meetings were held quarterly in 2024: both via videoconference (March, June, December) and in person (September).

Volunteers make an extremely valuable contribution to the work of the CIO. 6 Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The Trustees are all volunteers and invest considerable time in overseeing the CIO's governance. The wife of one of the British workers supported by the charity in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches and/or other evangelical institutions.

# FRANCE MISSION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance

The news from France continues to be positive in terms of the growth of evangelical Christianity. Figures published at the end of 2023 by the CNEF (National Council of French Evangelicals) estimated that there were 745,000 evangelical believers in France. The same report states that there were at least 2,700 evangelical churches in France, a figure that means one evangelical church for every 25,000 people in France, thus moving closer to the CNEF's goal of one church for every 10,000 people. On a modest scale – through committed prayer, financial generosity, and connecting British believers to France through various means – France Mission is playing a part in supporting this growth.

2024 marked the charity's 50th anniversary year. To celebrate this landmark, a special anniversary France Day was held at Bishop's Stortford Baptist Church on 27 April 2024. About 100 supporters booked in for the event and heard talks about France Mission's past, present, and future from Peter and Liz Farley, Dave Brown, Peter Calvert, and Arnaud Schrodi. All attendees were able to enjoy spending time together over a French-themed lunch and also engaged in times of prayer and sung worship. The Day proved a great celebration of the Lord's faithfulness over the past five decades and the feedback was very positive. Given the nature of the event, it was perhaps inevitable that it should appeal most to long-term supporters, but the Day underlined the challenge for the charity to renew its supporter base.

One of the ways in which the charity sought to take up this challenge in 2024 was by engaging in the Trusted Connections programme run by Eden, the UK's major online Christian shop. By offering free booklets via this programme (*Why France?* and a special 50th anniversary publication), the charity was able to connect with 400 new potential supporters. France Mission is hoping to renew its engagement with the Trusted Connections programme in 2025.

The charity's main partner organisation in France remains the church-planting denomination called Perspectives. At the end of 2024, they had 85 churches in their network, 3 of which had satellite congregations in other locations. In 2024, Perspectives' new church-plant in Fougères took a significant step forward with one of the key planting couples being able to secure their own accommodation in the town. France Mission launched an appeal in 2024 to help support this church plant as the team starts to get established and build relationships. They provide regular updates to supporters through the charity's monthly prayer email.

In 2024, thanks to the generosity of its supporters, France Mission was able to provide financial assistance totalling £328,714 (2023: £363,720) to 24 (2023: 27) separate churches/institutions/projects and to 40 (2023: 31) different church workers. Most workers are based in mainland France, though some were based in other countries in 2024: one person was pursuing theological training in the UK, with another couple doing the same in Switzerland; one worker was pursuing ministerial training in Ireland; one worker was based in Quebec (returning to France periodically for ongoing ministry); and one was based in Mauritius for ministry purposes.

France Mission continued to make grants from its restricted Education and Training Fund in 2024, with grants amounting to £6,890 (2023: £14,473). There were 2 beneficiaries in 2024 (2023: 4): both young French men training for the pastorate, the first at Nogent Bible Institute near Paris and the second combining practical ministry experience in rural Ireland and in a town near Paris while completing his studies at the Geneva Bible Institute. Trustees have agreed to make some of the surplus reserves available at the end of 2024 to replenish Education and Training Fund for 2025 and beyond.

France Mission ran two appeals for specific causes in 2024. The first was to provide funding to print a small book to accompany a mobile biblical art exhibition called "De la parole à la peinture" (literally, "from the word to the painting"). This exhibition was first created about 20 years ago and has evolved to include decent quality reproductions of some of the great works in the European tradition of religious painting inspired by the Bible, accompanied by an audio-guide. The exhibition can be booked by churches of any denomination and is typically set up in church buildings, private schools, or municipal halls so that members of the public can learn more about the Big Bible Story. Those who manage the exhibition wanted to produce a new book as a souvenir to give away to visitors at the end of their visit. This is the book that the France Mission appeal letter funded: a print run of 500 80-page A5 books containing reproductions of the paintings used in the exhibition with contextual information about the artist, the work itself, and the Bible passage(s) on which it is based. The book also contains a series of questions after each work and space for the reader to make notes. The format lends itself both to individual reflection and to use with small groups, for example as a follow-up activity to a visit to the exhibition.

# FRANCE MISSION

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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The second specific cause for which France Mission ran an appeal letter in 2024 was the new church plant in Fougères (eastern Brittany). The funds are being used on a monthly basis to support the lead church-planting couple in this new initiative, especially in relation to the costs that they incur organising events designed to build relationships with local people.

The charity helped 2 British undergraduates connect with evangelical institutions to fulfil the residency requirements for the year-abroad part of their undergraduate degree in 2024 (2023: 4). One of them completed their year abroad (2023-2024) volunteering at one of the Perspectives churches in Strasbourg. The second student served in the same church, but for a shorter period of time at the end of her official year abroad which was spent in another location.

Throughout 2024, the charity continued to communicate regularly with supporters and the wider public using various channels: email prayer news (monthly), appeal/information letters (quarterly), and a magazine (termly). A freelance Social Media Content Producer based in France posts regularly on behalf of the charity to Facebook (c. twice weekly) and Instagram (c. weekly). The UK Director also hosts a regular Zoom prayer evening for supporters, sometimes with guest presenters from France: there were 9 of these meetings in 2024, with an average attendance of about 20. Over the course of the year, about a dozen people contacted the UK Director via the charity's website to ask for advice about visiting French churches while on holiday or working in France and/or about possible short-term service opportunities.

France Mission continued to be involved in exhibiting in 2024, having a stand at the Bangor Worldwide Missionary Convention (August). The charity's visibility at this event was enhanced through the organisers inviting France Mission's UK Director to give one of the main evening talks during the Convention, lead two prayer meetings as part of the Convention, and also speak at Sunday services in three local churches. These gave the charity the opportunity to speak to about 1000 people about its work and to distribute free resources. In total, France Mission representatives were able to make presentations at 20 different churches/university Christian Unions over the course of 2024 (2023: 12). The significant increase with respect to 2023 was largely due to the additional opportunities that came from the celebration of the charity's 50th anniversary.

The CIO continues to network and collaborate with other like-minded organisations, especially through its membership of the Evangelical Alliance, Global Connections, Mission Action Partnership, and South-West Agencies Network.

# FRANCE MISSION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Financial review

The charity's finances were in a healthy state at the end of the year and were scrutinised by an Independent Examiner who raised no concerns. Total income in 2024 amounted to £515,989 (2023: £398,743), with total expenditure coming to £414,390 (2023: £437,760). The rise in income in 2024 compared to the previous year was due to two main factors. Firstly, the generosity of supporters during the charity's 50th anniversary year. The Trustees started 2025 by considering potential beneficiaries of surplus charity reserves. The second reason for the rise in income in 2024 was a very large one-off donation, that France Mission's Trustees have designated for future distribution to Perspectives to facilitate their purchase of a premises for the church-plant in Clichy. If, for any reason this project does not materialise, the Trustees reserve the right to use this large sum (£76,785 at the end of 2024) for other unrestricted purposes. The Trustees will review progress with regards to this project in December 2029.

The great majority of the charity's income comes from donations and gifts from supporters. The charity is very grateful to all those who donate to their work. The amount the charity received from legacies or in memoriam gifts in 2024 was £484 (2023: £nil). Due to the unpredictable nature of legacy income, France Mission never includes it in its financial plans. However, the charity is very grateful to supporters who leave legacies as they enable funding of people or projects that might otherwise not be possible.

At 31 December 2024, the charity had 2,531 active constituents in its database (2023: 2,214). Of these 2,531 constituents, 50% (2023: 51% including those archived) were/had also been financial donors. Since the database counts a couple as a single constituent, the number of individual supporters at the end of 2024 was 3,320 (2023: 2,793 including those archived). Included in these figures, 420 new constituents were added to the charity's database in 2024 (2023: 65), the vast majority of whom came from advertising via Eden's Trusted Connections programme.

Including Gift Aid, appeal/information letters raised the following sums:

January 2024 (50th anniversary): £7,200

May 2024 (Biblical art exhibition): £4,500

September 2024 (church plant in Brittany): £13,700

December 2024 (general funds): £3,000

One-off gifts in 2024 were received from 327 named donors (2023: 339), with 14 anonymous donations (2023: 4). During the year, 317 donors used regular giving mechanisms to support the work (2023: 308).

The charity continued to use some reserves to provide additional support to mission partners in France whose personal support base is primarily based in the UK and whose income was therefore particularly adversely affected because of the poor exchange rate. A total of £700 was spent supporting 7 workers in this way in 2024 (£3,900 for 7 workers in 2023). In total, £51,500 has been devoted to this exchange-rate support since the rate dropped dramatically in 2016.

The charity reviews its exposure to risks (financial and other) in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risks monitored during 2024 were the impact of inflation and the weakness of the pound-euro exchange rate.

The Trustees monitor closely the gifts made to the general fund, i.e., those where no specific recipient is stated by the donor, as these provide the funds for the charity's overheads and enable other schemes to be funded as are drawn to the charity's attention during the year.

In the process of scrutinising the accounts and financial information on a regular basis, the Trustees confirm that the financial affairs of the CIO are sound and on a "going concern" basis.

# FRANCE MISSION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The reserves policy is to hold such funds as are considered necessary and prudent to ensure the CIO can continue to function and provide funds to beneficiaries in the event of reasonably foreseeable and possible changes to income or outgoing costs. These are monitored regularly and while such risks and the consequent reserves held will vary over time, the reserves are typically in the order of 4 months' worth of unrestricted income (currently £69,500). Also kept back are funds held in anticipation of imminent funding requests. Therefore, at 31st December 2024, the Trustees were retaining £168,000 as working capital made up of:

£38,000 Legally necessary costs such as redundancy, notice periods contract terminations etc.  
£39,000 Future funds not yet released but "promised" and there is a moral duty to complete payments  
£20,000 A contingency against funding shortfalls to long-term mission partners  
£34,000 Held on behalf of mission partners, to be released as needed  
£27,000 Held for imminent known payments  
£10,000 A provision to recognise cashflow and variability in the reserves calculation

The CIO's reserves are held in bank accounts protected by the Financial Services Compensation Scheme. The charity has no other investments.

#### Structure, governance and management

The Charity, as a Charitable Incorporated Organisation (CIO), was created on 21 December 2017 and took over the assets and operations of the previous unincorporated trust of the same name (charity 267979). The CIO's governing document is its Constitution Document and Policies, last updated 27 July 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R I J Crockford	(Resigned 9 March 2024)
Mr A P Walter	(Resigned 27 April 2024)
Ms A W Brusby	
Mrs M W Dowling	
Revd Paul Dowling	
Mrs H Antelo	
Mr B G Carson	
Mr M H Nixon	
Mrs A Nixon	

New Trustees are typically drawn from among the charity's supporters and are either approached directly by the existing Board or respond to an invitation published in the charity's communications. Trustees are appointed following a successful trial period and receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight or equivalent. A new Trustee is provided with a copy of the charity's handbook: *Key Information and Policies*, which includes in Chapter 1: *Legal Status, Trust Document and Policies* and Chapter 2 *Personnel: Duties and Appointment*. A new Trustee would also receive copies of the previous year's annual report and accounts, as well as the Charity Commission leaflets *The Essential Trustee: What You Need to Know* and *Being a Trustee*. Depending on their previous experience as a trustee, new candidates may require completing a suitable training course.

France Mission is committed to ensuring the wellbeing and safety of those coming into contact with its personnel and activities. There is a safeguarding policy in place and suitable guidance and assistance is obtained from the thirtyone:eight organisation where necessary.



## FRANCE MISSION

### TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees' report was approved by the Board of Trustees.

Revd Paul Dowling  
**Trustee**

30 June 2025

# FRANCE MISSION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The general responsibilities of the Trustees of any charity, including a CIO, are set out by the Charity Commission and are not repeated here. The charity, i.e., the Trustees, are also responsible for keeping themselves and the charity up to date with current legislation and procedure relating to their position and the work of the charity.

Insofar as financial matters are concerned, the Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution 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 charity for that period. In financial statements, the Trustees are required to

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

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

The law applicable to charities in England and Wales 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 CIO and of the incoming resources and application of resources of the CIO 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# FRANCE MISSION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRANCE MISSION

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I report to the trustees on my examination of the financial statements of France Mission (the CIO) for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Mr A Hemmings BA (Hons) FCA CTA  
for and on behalf of Simpkins Edwards LLP

The Summit  
Woodwater Park  
Pynes Hill  
Exeter  
EX2 5WS

Dated: 14 July 2025

# FRANCE MISSION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Current financial year		Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
<b>Income from:</b>						
Donations and legacies	3	208,474	-	301,464	509,938	395,565
Investments	4	5,466	585	-	6,051	3,178
<b>Total income</b>		213,940	585	301,464	515,989	398,743
<b>Expenditure on:</b>						
<u>Raising funds</u>						
Fundraising and publicity	5	22,888	-	-	22,888	17,282
Charitable activities	6	62,770	-	328,714	391,484	420,302
Other expenditure	10	18	-	-	18	176
<b>Total expenditure</b>		85,676	-	328,714	414,390	437,760
<b>Net income/(expenditure)</b>		128,264	585	(27,250)	101,599	(39,017)
Transfers between funds		(53,585)	76,200	(22,615)	-	-
<b>Net movement in funds</b>		74,679	76,785	(49,865)	101,599	(39,017)
<b>Reconciliation of funds:</b>						
Fund balances at 1 January 2024		72,841	-	98,134	170,975	209,992
<b>Fund balances at 31 December 2024</b>		147,520	76,785	48,269	272,574	170,975

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

# FRANCE MISSION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	86,198	309,367	395,565
Investments	4	3,178	-	3,178
<b>Total income</b>		89,376	309,367	398,743
<b>Expenditure on:</b>				
<u>Raising funds</u>				
Fundraising and publicity	5	17,282	-	17,282
Charitable activities	6	56,582	363,720	420,302
Other expenditure	10	176	-	176
<b>Total expenditure</b>		74,040	363,720	437,760
<b>Net income/(expenditure)</b>		15,336	(54,353)	(39,017)
Transfers between funds		(77,905)	77,905	-
<b>Net movement in funds</b>		(62,569)	23,552	(39,017)
<b>Reconciliation of funds:</b>				
Fund balances at 1 January 2023		135,410	74,582	209,992
<b>Fund balances at 31 December 2023</b>		72,841	98,134	170,975

# FRANCE MISSION

## BALANCE SHEET

**AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,409		1,522
<b>Current assets</b>					
Debtors	13	3,622		3,063	
Cash at bank and in hand		273,344		170,466	
		276,966		173,529	
<b>Creditors: amounts falling due within one year</b>	14	(5,801)		(4,076)	
<b>Net current assets</b>			271,165		169,453
<b>Total assets less current liabilities</b>			272,574		170,975
<b>Net assets</b>			272,574		170,975
<b>The funds of the CIO</b>					
Restricted income funds	16		48,269		98,134
Unrestricted funds - general			147,520		72,841
Unrestricted funds - designated fund	17		76,785		-
			272,574		170,975

The financial statements were approved by the trustees on 30 June 2025

Revd Paul Dowling  
Trustee

Mrs H Antelo  
Trustee

# FRANCE MISSION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	21		96,894		(63,740)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(67)		(150)	
Investment income received		6,051		3,178	
<b>Net cash generated from investing activities</b>			5,984		3,028
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			102,878		(60,712)
Cash and cash equivalents at beginning of year			170,466		231,178
<b>Cash and cash equivalents at end of year</b>			273,344		170,466

# FRANCE MISSION

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

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### 1 Accounting policies

#### Charity information

France Mission is a public benefit entity and a registered Charitable Incorporated Organisation (CIO) in England and Wales. The address of the principal office is 6 Florida Drive, Exeter, Devon, EX4 5EX.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. 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 CIO 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 CIO 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 CIO 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 CIO 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.

#### 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.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the CIO. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside the control of the CIO.



# FRANCE MISSION

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

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

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

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

Computer equipment	10% reducing balance
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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.

#### 1.7 Financial instruments

The CIO 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 CIO's balance sheet when the CIO 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 initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.8 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 CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# FRANCE MISSION

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

### 1 Accounting policies (Continued)

#### 1.9 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 CIO'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.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	207,990	301,464	509,454	86,198	309,367	395,565
Legacies	484	-	484	-	-	-
	<u>208,474</u>	<u>301,464</u>	<u>509,938</u>	<u>86,198</u>	<u>309,367</u>	<u>395,565</u>

### 4 Income from investments

	Unrestricted funds general 2024 £	Unrestricted funds designated fund 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated fund 2023 £	Total 2023 £
Interest receivable	5,466	585	6,051	3,178	-	3,178
	<u>5,466</u>	<u>585</u>	<u>6,051</u>	<u>3,178</u>	<u>-</u>	<u>3,178</u>

# FRANCE MISSION

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

### 5 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	3,989	-
Communications	13,608	10,697
Advertising	1,934	3,337
Support costs	3,357	3,248
	<hr/>	<hr/>
Fundraising and publicity	22,888	17,282
	<hr/>	<hr/>
	22,888	17,282
	<hr/>	<hr/>

### 6 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
<b>Direct costs</b>		
Staff costs	40,431	36,835
Depreciation and impairment	162	153
Office costs	5,119	4,440
Accounting services	498	432
Social media and other professional services	10,536	10,820
Independent Examiner's fees	3,330	2,460
Governance	2,694	1,442
	<hr/>	<hr/>
	62,770	56,582
	<hr/>	<hr/>
Grant funding of activities (see note 7)	328,714	363,720
	<hr/>	<hr/>
	391,484	420,302
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	62,770	56,582
Restricted funds	328,714	363,720
	<hr/>	<hr/>
	391,484	420,302
	<hr/>	<hr/>

# FRANCE MISSION

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

### 7 Grants payable

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Grants to institutions (24 grants):		
Agape France	2,500	1,875
Aix-les-Bains	225	5,973
Amazing Grace	150	-
Amis des Etudiants du Monde	-	200
Argenton-sur-Creuse	150	9,541
Association CEPNE	-	4,532
Association Eglise Perspectives Amiens	10,000	-
Artists in Christian Testimony International / La Pommeraie	4,834	5,341
Aumonerie GBU	-	5,000
Auray	-	700
Centre de la Reconciliation	5,320	4,873
Chateauroux	363	-
CNEF	144	132
Cormeilles-en-Parisis	720	612
Entente Evangelique	15,678	17,458
Faculte Libre de Theologie	2,500	2,500
FM Solidarite	750	687
France-Vie	188	-
France Vision pour Implantation EGL	313	1,538
Implantation Fougères	295	-
Institut Biblique de Nogent	22,295	32,669
Le Pre Saint Gervais	120	185
Loches	2,250	3,317
London School of Theology	-	2,893
Marseille-St Louis (Point Bible)	-	1,000
Paris-Cardinet	2,250	1,750
Pontivy	-	489
PSALT	5,949	3,375
Quevert	1,445	153
St Etienne	354	1,281
SIM International UK	300	200
Subvention	-	2,686
	79,093	110,960
Grants to individuals (40 grants)	249,621	252,760
	328,714	363,720

# FRANCE MISSION

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

### 7 Grants payable

(Continued)

Most funding is done through the support of individual workers for whom support is raised on an individual basis.

General Funds and Appeals are used to support church building and other projects that have been identified as helpful in achieving the goals of the charity.

### 8 Trustees

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

Payments of £50 were made to third parties in respect of trustee training (2023: £50).  
Indemnity Insurance for the trustees was paid costing £1,006 (2023: £1,104).

#### Trustees' expenses

Trustees' expenses for travel and associated meeting costs were £458 (2023: £270) in relation to 3 trustees.

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
	=====	=====
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	36,280	35,116
Social security costs	1,249	(1,090)
Other pension costs	2,902	2,809
	=====	=====
	40,431	36,835
	=====	=====

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:

	2024 £	2023 £
Aggregate compensation	37,472	36,436
	=====	=====

# FRANCE MISSION

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

### 10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	18	176

### 11 Taxation

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

### 12 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 January 2024	4,329
Additions	67
Disposals	(40)
At 31 December 2024	4,356
<b>Depreciation and impairment</b>	
At 1 January 2024	2,807
Depreciation charged in the year	162
Eliminated in respect of disposals	(22)
At 31 December 2024	2,947
<b>Carrying amount</b>	
At 31 December 2024	1,409
At 31 December 2023	1,522

### 13 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,622	3,063

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,801	4,076

# FRANCE MISSION

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

### 15 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,902	2,809

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

### 16 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 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Paris	29,506	89,837	(110,758)	(4,320)	4,265
Central France	16,032	64,865	(78,571)	3,320	5,646
Southern France	27,604	21,150	(18,476)	(24,037)	6,241
Other Mission Work	13,478	85,892	(105,697)	7,217	890
Church Projects	9,093	34,867	(8,322)	(24,967)	10,671
Education & Training Fund	2,421	4,853	(6,890)	10,372	10,756
ECLAS	-	-	-	9,800	9,800
	98,134	301,464	(328,714)	(22,615)	48,269

Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Paris	29,093	98,200	(97,787)	-	29,506
Central France	14,598	75,961	(93,372)	18,845	16,032
Southern France	8,140	23,035	(3,571)	-	27,604
Other Mission Work	6,850	82,447	(126,459)	50,640	13,478
Church Projects	10,261	26,890	(28,058)	-	9,093
Education & Training Fund	5,640	2,834	(14,473)	8,420	2,421
	74,582	309,367	(363,720)	77,905	98,134

# FRANCE MISSION

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

### 16 Restricted funds

(Continued)

The Restricted Funds are broken down into regions determined by the geographical location of the work being supported. The regions are: Paris, Central France and Southern France.

Other Mission Work relates to work not readily identifiable to one of the geographical areas listed above.

Church Projects Fund relates to giving directed to churches rather than mission partners.

The Education & Training Fund relates to assistance with the education and development of new pastors and missionaries.

The ECLAS Fund relates to monies held in accordance with a fiscal sponsorship agreement. Monies will be distributed as claims are submitted by the project co-directors.

### 17 Unrestricted funds - designated fund

These are unrestricted funds which are material to the CIO's activities.

	At 1 January 2024	Incoming resources	Transfers	At 31 December 2024
	£	£	£	£
Clichy Church Planting	-	585	76,200	76,785

An anonymous donation of £77,700 (including gift aid) was received during the year. The donation was received free of restriction. The trustees have agreed to designate £76,200 of the donation towards future distribution to Perspectives to facilitate their purchase of a premises for the church-plant in Clichy.

### 18 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 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	72,841	213,940	(85,676)	(53,585)	147,520

  

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Educational Fund	10,000	-	-	(10,000)	-
General funds	125,410	89,376	(74,040)	(67,905)	72,841
	135,410	89,376	(74,040)	(77,905)	72,841



# FRANCE MISSION

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

### 19 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
<b>At 31 December 2024:</b>				
Tangible assets	1,409	-	-	1,409
Current assets/(liabilities)	146,111	76,785	48,269	271,165
	<u>147,520</u>	<u>76,785</u>	<u>48,269</u>	<u>272,574</u>
	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
<b>At 31 December 2023:</b>				
Tangible assets	1,522	-	-	1,522
Current assets/(liabilities)	71,319	-	98,134	169,453
	<u>72,841</u>	<u>-</u>	<u>98,134</u>	<u>170,975</u>

### 20 Related party transactions

#### Transactions with related parties

During the year, the CIO reimbursed the Director for travel, accommodation, and administrative costs incurred. These costs amounted to £1,363 (2023: £1,172).

The two employees of the CIO are the UK Director and the admin support person, who are related.

## FRANCE MISSION

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

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<b>21</b>	<b>Cash generated from/(absorbed by) operations</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Surplus/(deficit) for the year	101,599	(39,017)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(6,051)	(3,178)
	Loss on disposal of tangible fixed assets	18	176
	Depreciation and impairment of tangible fixed assets	162	153
	<b>Movements in working capital:</b>		
	(Increase)/decrease in debtors	(559)	3,910
	Increase/(decrease) in creditors	1,725	(25,784)
		<hr/>	<hr/>
	<b>Cash generated from/(absorbed by) operations</b>	<b>96,894</b>	<b>(63,740)</b>
		<hr/>	<hr/>
<b>22</b>	<b>Analysis of changes in net funds</b>		
	The CIO had no material debt during the year.		