Charity registration number 1176433 (England and Wales)

FRANCE MISSION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FRANCE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

UK Director	Dr P R Cooke
Charity number	1176433
Registered office	6 Florida Drive Exeter Devon EX4 5EX
Independent examiner	Simpkins Edwards LLP The Summit Woodwater Park Pynes Hill Exeter EX2 5WS
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
General advisors	Trust Advice Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS
Safeguarding advisors	Thirtyone:eight PO Box 133 Swanley Kent BR8 7UQ

FRANCE MISSION

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FRANCE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 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 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 2025: both via videoconference (March, September, December) and in person (June).

Volunteers make an extremely valuable contribution to the work of the CIO. Five 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.

Achievements and performance

The news from France continues to be positive in terms of the growth of evangelical Christianity. According to the CNEF (National Council of French Evangelicals) website, there are 750,000 regular worshippers in French evangelical churches. An October 2025 article in the French Catholic daily newspaper *La Croix* put the figure at between 800,000 and 1.2 million (for a total population of c. 68m). The CNEF estimates that there are at least 2,700 evangelical churches in France, a figure that means one evangelical church for every 25,000 people in France. The CNEF's goal is of one evangelical church for every 10,000 people. The primary aim of France Mission is to support movement towards achieving this goal – through committed prayer, financial support for workers and training, and connecting British believers to France through various means. Although France Mission works with a variety of people and organisations in France, its main partner organisation in France remains the church-planting denomination called Perspectives. At the end of 2025, they had 92 churches in their network (2024: 85).

One of the main problems for the evangelical Church in France is that the number of pastors and other church workers has not kept pace with the growth in the number of believers. In 2025, Perspectives therefore launched an ambitious training programme for church volunteers, with the aim of helping to equip them for roles of service within churches and to help them feel more confident in these roles. The training programme is freely available not only to Perspectives churches but also to 400 other churches within the FEF Network (the larger grouping of "mainstream" evangelicals within the CNEF of which Perspectives is part). The training uses bespoke video materials and workbooks and is mainly delivered through regional or sub-regional in-person gatherings. The programme is based on a four-year cycle with sessions taking place on term-time Saturdays every couple of months, covering the following 12 subjects (three per year):

Missional living	Preaching	Leading groups
Biblical interpretation	Cultural relevance	Mentoring
Leadership	Holiness/spirituality	Conflict management
Discipleship	Church vision	Workplace witness

The programme has been designed on an *à la carte* basis so that volunteers need only access the sessions relevant to their ministry. Reports indicate that the first year proved very helpful for several hundred participants and it is hoped that momentum will build as the programme continues. France Mission supporters were able to help launch the programme by donating over £9,000 (via the January appeal letter) to support the design and production of high-quality materials.

Two other appeal letters helped support different kinds of project in 2025. The spring appeal was devoted to a church-plant in Montastruc, a small town in south-west France. The southwest is a region where Perspectives is under-represented, so France Mission was pleased to be able to support the work in Montastruc – not just for its own sake but because there are hopes that it could become the first in a number of Perspectives church-plants in this region. The appeal raised over £7,000 which was very encouraging for this fledgling church.

The September appeal letter was for the Perspectives church in Vannes, Brittany, which has outgrown its current building and so hopes to create more worship space but also to have a building that can serve as a resource for the local community (via the church's involvement in a Foodbank scheme) and as a centre that can be used by other local churches. Donations for this project have totalled over £4,000, with France Mission sending a further £5,000 from surplus reserves to support the project because of its strategic significance for southern Brittany.

The main reason for France Mission's brought forward surplus reserves in 2025 were the result of the exceptional generosity of supporters in response to the charity's 50th anniversary year in 2024. Trustees wanted these surplus reserves to go towards supporting the charity's objectives, so, in addition to the funding for Vannes, significant one-off gifts were also made to another two projects. £10,000 was sent to the CNEF to help with their *Célébrations 2025* events. This was a major expression of unity among French evangelicals, with various events across France culminating in 89 joint services for evangelicals from different denominations on 5th October 2025. It's estimated that more than 70,000 people attended these services. It was the first time such a large-scale demonstration of unity had been attempted in France, and the charity felt that this was an important "big statement" to support. As the CNEF president said in an interview: "There is a twofold objective: unity and witness. We want to share our common faith and announce it to the world. This event definitely has a 'missional' dimension. It will demonstrate a beautiful generational diversity and a strong expression of multiculturalism which will show what a new humanity can be like when we work together. This is powerful and isn't often seen in today's world."

The other major project supported by the charity from surplus reserves was €10,000 sent to support new building work at the Faculté Libre de Théologie Évangélique in Vaux-sur-Seine. The FLTE is probably the flagship centre for study and training in the French evangelical world, but it needs to expand to help meet the demand for new pastors and church workers referred to earlier. The new building will double the teaching room available and therefore also allow for double the number of residential students. It will also provide additional library and office space, as well as providing wheelchair access.

A further £10,000 of surplus reserves was used to replenish France Mission's Education and Training Fund. In 2025, grants from this Fund amounted to £12,419 (2024: £6,890). There were 4 beneficiaries in 2025 (2024: 2): all young French men training for the pastorate, three at Nogent Bible Institute near Paris and the fourth combining practical ministry experience in a town near Paris while completing his studies at the Geneva Bible Institute.

The final £5,000 of surplus reserves has been used to support two new young workers with the GBU (French Christian Student movement), serving both in French *lycées* (the equivalent of 6th Form Colleges) and in universities. The charity sees this as an important investment for engaging with the next generation of evangelical Christians in France.

In terms of efforts to renew France Mission's own support base, the charity decided to repeat its 2024 engagement with 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 again able to connect with 400 potential new supporters.

In 2025, thanks to the generosity of its supporters, France Mission was able to provide financial assistance totalling £387,909 (2024: £328,714) to 25 (2024: 24) separate churches/institutions/projects and to 37 (2024: 40) different church workers. Most workers are based in mainland France, though some were based in other countries in 2025: one person was pursuing theological training in the UK, with another couple doing the same in Switzerland; one worker was based in Quebec (returning to France periodically for ongoing ministry); and one was based in Mauritius for ministry purposes.

Although the charity received some expressions of interest in relation to Year Abroad placements no students ended up choosing this option. Partly this was probably due to financial constraints (placements in French churches and Bible Colleges are unpaid) and partly due to the decline in the numbers of those studying French in school and therefore going on to study the language at university. This has been a trend in UK education for some years, but the charity has now started to see the impact in terms of its own engagement with British students. 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.

Throughout 2025, 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 7 of these meetings in 2025, with an average attendance of about 20. The charity also held an online France Day in October 2025 for around 80 participants, with talks from 3 speakers from France and one from the UK. Each talk was followed by a Q&A session and a dedicated prayer time. The talks themselves have been made available on France Mission's YouTube channel for anyone who was not able to join on the day. An in-person France Day is planned for 2026.

France Mission continued to be involved in exhibiting in 2025, having a stand at the Bangor Worldwide Missionary Convention in August. In total, France Mission representatives were able to make presentations at 10 different churches/university Christian Unions over the course of 2025 (2024: 20). The significant decrease with respect to 2024 is mostly due to the extra opportunities afforded by the celebration of the charity's 50th anniversary, but churches also seem increasingly reluctant to have outside speakers connected with mission agencies.

On the administrative side, the charity invested considerable time over the summer of 2025 in implementing a new CRM system. The net cost of the transition was about £1,000, but with lower subscription costs from 2026 and a smoother user experience, the charity anticipates recouping this investment over the next few years.

The charity 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.

Financial review

The charity's finances were in a healthy state at the end of the period and were scrutinised by an Independent Examiner who raised no concerns. Total income in 2025 amounted to £421,345 (2024: £515,989), with total expenditure coming to £471,621 (2024: £414,390).

The great majority of the charity's income comes from donations and legacies from supporters. A small proportion (generally no more than 2% of annual income) sometimes comes from grants. The charity is very grateful to all those who donate to the work. The amount the charity received from legacies or in memoriam gifts in 2025 was £500 (2024: £484). 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 2025, the charity had 2,989 records in its database (2024: 2,531). Of these 2,989 records (2,877 persons and 112 organisations), 41% (2024: 50%) were/had also been financial donors. The dip in the proportion of donors is mainly due to the inclusion of the new records from advertising with Eden, but also partly to the fact that the new CRM system records data in a slightly different way. Since the database counts a couple as a single record, the number of individual supporters at the end of 2025 was 3,449 (2024: 3,320).

One-off gifts in 2025 were received from 293 named donors (2024: 327), with 4 anonymous donations (2024: 14). During the year, 335 regular subscriptions were used to support the work (2024: 317).

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 £1,900 was spent supporting 7 workers in this way in 2025 (£700 for 7 workers in 2024). In total, £53,400 has been devoted to this exchange-rate support since the rate dropped dramatically in 2016.

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.

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 £36,321). Also kept back are funds held in anticipation of imminent funding requests. Therefore, at 31st December 2025, the Trustees were retaining £96,000 as working capital made up of:

£36,000 Legally necessary costs such as redundancy, notice periods contract terminations etc.
£30,000 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
£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.

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. Two risks monitored during 2025 were a drop in giving to the General Fund 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. As giving to the General Fund declined in 2025, the Trustees will consider possible responses in 2026.

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:

Ms A W Brusby
Mrs M W Dowling
Revd P M 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. New Trustees are appointed following initial meetings with existing Trustees and the receipt of satisfactory references. Trustees are required to have a current DBS, and undertake the Safeguarding for Trustees course run by thirtyone:eight (or an 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 completion of 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.

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

Revd P M Dowling
Trustee

13 June 2026

FRANCE MISSION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

I report to the trustees on my examination of the financial statements of France Mission (the CIO) for the year ended 31 December 2025.

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: 25 June 2026

FRANCE MISSION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated fund 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	**3**	103,408	-	309,633	413,041	509,938
Investments	**4**	5,555	2,749	-	8,304	6,051
Total income		108,963	2,749	309,633	421,345	515,989
Expenditure on:						
Raising funds						
Fundraising and publicity	**5**	20,013	-	-	20,013	22,888
Charitable activities						
Charitable activities	**6**	68,090	-	383,509	451,599	391,484
Other expenditure	**10**	9	-	-	9	18
Total expenditure		88,112	-	383,509	471,621	414,390
Net income/(expenditure)		20,851	2,749	(73,876)	(50,276)	101,599
Transfers between funds		(72,874)	38	72,836	-	-
Net movement in funds		(52,023)	2,787	(1,040)	(50,276)	101,599
Reconciliation of funds:						
Fund balances at 1 January 2025		147,520	76,785	48,269	272,574	170,975
Fund balances at 31 December 2025		95,497	79,572	47,229	222,298	272,574

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 2025

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

FRANCE MISSION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,801		1,409
Current assets					
Debtors	**13**	6,162		3,622	
Cash at bank and in hand		218,309		273,344	
		224,471		276,966	
Creditors: amounts falling due within one year	**14**	(3,974)		(5,801)	
Net current assets			220,497		271,165
Total assets less current liabilities			222,298		272,574
Net assets			222,298		272,574
The funds of the CIO					
Restricted income funds	**16**		47,229		48,269
Unrestricted funds - general	**18**		95,497		147,520
Unrestricted funds - designated fund	**17**		79,572		76,785
			222,298		272,574

The financial statements were approved by the trustees on 13 June 2026

Revd P M Dowling
Trustee

Mrs H Antelo
Trustee

FRANCE MISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**21**		(62,760)		96,894
Investing activities					
Purchase of tangible fixed assets		(579)		(67)	
Investment income received		8,304		6,051	
Net cash generated from investing activities			7,725		5,984
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(55,035)		102,878
Cash and cash equivalents at beginning of year			273,344		170,466
Cash and cash equivalents at end of year			218,309		273,344

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.

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

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 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.

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.

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	102,908	309,633	412,541	207,990	301,464	509,454
Legacies	500	-	500	484	-	484
	103,408	309,633	413,041	208,474	301,464	509,938

4 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds designated fund 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated fund 2024 £	Total 2024 £
Interest receivable	5,555	2,749	8,304	5,466	585	6,051

5 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Fundraising and publicity		
Staging fundraising events	206	3,989
Communications	12,797	13,608
Advertising	1,995	1,934
Support costs	5,015	3,357
Fundraising and publicity	20,013	22,888
Unrestricted funds	20,013	22,888

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	38,861	40,431
Depreciation and impairment	178	162
Office costs	4,954	5,119
Accounting services	558	498
Social media and other professional services	11,083	10,536
Independent Examiner's fees	2,668	3,330
Governance	3,438	2,694
Legal costs	1,950	-
	63,690	62,770
Grant funding of activities (see note 7)	387,909	328,714
	451,599	391,484
Analysis by fund		
Unrestricted funds - general	68,090	62,770
Restricted funds	383,509	328,714
	451,599	391,484

7 Grants payable

	Charitable expediture 2025 £	Charitable expediture 2024 £
Grants to institutions (25 grants):		
Agape France	-	2,500
Aix-les-Bains / Rumilly	12,724	225
Amazing Grace	200	150
Argenton-sur-Creuse	768	150
Association Eglise Perspectives Amiens	-	10,000
Artists in Christian Testimony International / La Pommeraie	4,880	4,834
Aumonerie GBU	2,658	-
Centre de la Reconciliation	5,063	5,320
Chateauroux	613	363
CNEF	10,144	144
Cormeilles-en-Parisis	720	720
Entente Evangelique	26,400	15,678
Faculte Libre de Theologie	12,836	2,500
FM Solidarite	738	750
Formation Benevoles	9,195	-
France-Vie	443	188
France Vision pour Implantation EGL	-	313
Implantation Fougeres	-	295
Institut Biblique de Nogent	16,260	22,295
Le Pre Saint Gervais	495	120
Loches	2,232	2,250
Montastruc-la-Conseillère	6,608	-
Paris-Cardinet	2,239	2,250
PSALT	6,045	5,949
Quevert	764	1,445
St Etienne	368	354
SIM International UK	200	300
Timothee 2.2	6,175	-
Vannes-Séné	8,989	-
	137,757	79,093
Grants to individuals (37 grants)	250,152	249,621
	387,909	328,714

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 £Nil were made to third parties in respect of trustee training (2024: £50).
Indemnity Insurance for the trustees was paid costing £1,122 (2024: £1,006).

Trustees' expenses
Trustees' expenses for travel and associated meeting costs were £181 (2024: £458) in relation to 2 trustees.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	**2024 Number**
	2	2

Employment costs	**2025 £**	**2024 £**
Wages and salaries	37,139	36,280
Social security costs	(1,249)	1,249
Other pension costs	2,971	2,902
	38,861	40,431

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	37,751	37,472

10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	9	18

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 £
Cost	
At 1 January 2025	4,356
Additions	579
Disposals	(15)
At 31 December 2025	4,920
Depreciation and impairment	
At 1 January 2025	2,947
Depreciation charged in the year	178
Eliminated in respect of disposals	(6)
At 31 December 2025	3,119
Carrying amount	
At 31 December 2025	1,801
At 31 December 2024	1,409

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	6,162	3,622

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,974	5,801

15 Retirement benefit schemes

Defined contribution schemes	**2025** £	**2024** £
Charge to profit or loss in respect of defined contribution schemes	2,971	2,902

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 2025 £	**Incoming resources** £	**Resources expended** £	**Transfers** £	**At 31 December 2025** £
Paris	4,265	97,829	(100,965)	12,951	14,080
Central France	5,647	79,645	(84,228)	15,586	16,650
Southern France	6,241	23,533	(30,567)	1,511	718
Other Mission Work	890	78,691	(113,456)	35,855	1,980
Church Projects	10,670	28,705	(36,720)	1,285	3,940
Education & Training Fund	10,756	1,230	(8,443)	5,648	9,191
ECLAS	9,800	-	(9,130)	-	670
	48,269	309,633	(383,509)	72,836	47,229

Previous year:	**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	16,033	64,865	(78,571)	3,320	5,647
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	9,092	34,867	(8,322)	(24,967)	10,670
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

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 2025	Incoming resources	Transfers	At 31 December 2025
	£	£	£	£
Clichy Church Planting	76,785	2,749	38	79,572

Previous year:	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 2024. The donation was received free of restriction. The trustees have agreed to designate £76,200 of the donation and any interest received on that deposit, 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 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	147,520	108,963	(88,112)	(72,874)	95,497

18 Unrestricted funds **(Continued)**

Previous year:	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

19 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	1,801	-	-	1,801
Current assets/(liabilities)	93,696	79,572	47,229	220,497
	95,497	79,572	47,229	222,298

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	1,409	-	-	1,409
Current assets/(liabilities)	146,111	76,785	48,269	271,165
	147,520	76,785	48,269	272,574

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 £3,710 (2024: £1,363).

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

21 Cash (absorbed by)/generated from operations

	2025	2024
	£	£
(Deficit)/surplus for the year	(50,276)	101,599
Adjustments for:		
Investment income recognised in statement of financial activities	(8,304)	(6,051)
Loss on disposal of tangible fixed assets	9	18
Depreciation and impairment of tangible fixed assets	178	162
Movements in working capital:		
(Increase) in debtors	(2,540)	(559)
(Decrease)/increase in creditors	(1,827)	1,725
Cash (absorbed by)/generated from operations	(62,760)	96,894

22 Analysis of changes in net funds

The CIO had no material debt during the year.