



Registered Charity No. 1176433

TRUSTEES' ANNUAL REPORT & ACCOUNTS

31 DECEMBER 2019

REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity as a Charitable Incorporated Organisation 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 charity is administered by Trustees, who are listed below.

TRUSTEES:

CJ Judkins (ex-Chairman)	retired 21 September 2019
RIJ Crockford (Chairman)	
AP Walter (Vice-Chairman)	
AW Brusby	
JM Ross	
CH Russell	appointed 21 September 2019
JW Scott	appointed 21 September 2019
UK Director:	PR Cooke
Postal Address:	PO Box 743 Exeter EX1 9RN
Bankers:	Charities Aid Foundation 25 Kings Hill Avenue, West Malling ME19 4TA:
Advisers: (General)	AFVS (Advice for the Voluntary Sector) Sovereign Centre, Poplars, Yapton Lane Walberton, West Sussex, BN18 0AS
(Safeguarding)	thirtyone:eight PO Box 133, Swanley, Kent BR8 7UQ

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. 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 publications *The Essential Trustee: What You Need to Know* and *Being a Trustee*.

The charity is a member organisation of the *Evangelical Alliance, Global Connections (including Mission Action Partnership)*, and *South-West Agency Network*.

OBJECTIVES AND ACTIVITIES

The objective of the charity 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, 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 charity'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 Governance Code for Smaller Charities.

Nearly all grants made by the charity go to churches or workers directly connected to its principal mission partner in France: the church union 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.

Volunteers make an extremely valuable contribution to the work of the charity. Nine Area Representatives support the UK Director by connecting with local supporters, churches, and Christian festivals. The charity's Electronic Communications Co-ordinator is a volunteer who compiles and distributes a monthly email prayer bulletin in addition to electronic versions of the main paper mailings. The Trustees are also volunteers and invest considerable time in overseeing the charity's governance. One of our British workers in France also provides support on a voluntary basis to students involved in Year Abroad placements in Perspectives churches and a second British worker in France is a member of Perspectives' National Board and is therefore able to provide the Trustees with input from that body.

ACHIEVEMENTS AND PERFORMANCE

In 2019, thanks to the generosity of supporters, France Mission was able to provide financial assistance totalling £373,000 (2018: £343,000) to 28 (2018: 24) separate churches/projects and to 36 (2018: 41) different church workers (all based in France, apart from one in Quebec and one in Chad). Specific appeals were launched for training weekends for Church-Planting Communities and for a young woman continuing theological and pastoral training in the Paris area.

Total income in 2019 amounted to £410,000 (2018: £394,000). Legacy income was lower last year than 2018; underlying giving trends remain fairly constant.

During 2019, the charity continued to communicate regularly with supporters and the wider public using various channels: social media (fortnightly), email prayer bulletins (monthly), appeal letters (quarterly), and a magazine (termly).

Formal Trustee meetings were held in March and September. At the latter, the charity was pleased to welcome Jonathan Scott (in absentia) and Christopher Russell as new Trustees.

During 2019, the charity was represented at 23 (2018: 16) events organised by UK churches, student Christian Unions, or other Christian groups.

Throughout 2019, the charity continued to help British Christians connect with local believers in France. Several university students of French were put in touch with local churches and/or student Christian Unions to help support them during their year abroad. Believers of all ages were provided with information about short-term mission opportunities in France and/or with details of French churches to visit while holidaying in France. The charity helped fund the production of a DVD version of an educational film about Christian mission and has offered this as a free resource to all its supporters and to the wider public via the website.

At 31 December 2019, the charity had 2721 contacts on its database, 2332 of whom (2018: 2212) were considered to be active supporters. Of these 2332 supporters, 56% (2018: 64%) were/had also been financial donors. This drop from 64% to 56% is primarily due to the introduction of a new database and the reconfiguration of existing records. Included in these figures, 71 new entries were added to the charity's database in 2019 (2018: 24). No press advertising was undertaken in 2019 to attract new supporters. This was due to two factors: (1) the UK Director's time was necessarily focused on other priorities, and (2) the finalisation of the charity's rebranding exercise.

The charity used its membership of OSCAR (the UK information service for world mission) to advertise various opportunities in France throughout 2019, both online and via job cards at numerous Christian festivals.

In 2019 the charity continued its involvement in SWAN (South-West Agencies Network). This involvement yielded useful opportunities for collaborative work, especially in relation to university Christian Unions.

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. The charity continues to use non-essential reserves to soften the impact of the post-Brexit exchange rate for UK missionaries, as well as making additional grants.

Including Gift Aid, the January 2019 information letter raised £2,600; the May letter raised £43,600; the August letter raised £15,500; and the December letter raised £5,400. The average anticipated response for an appeal letter is £6,000.

Legacy income in 2019 came to £9,400, lower than in 2018 (£17,100).

One-off gifts in 2019 were received from 410 named donors (2018: 377), with 8 anonymous donations (2018: 22). During the year, 330 donors used regular giving mechanisms to support the work (2018: 335).

The charity is very grateful to all those who donate to the work.

The vast majority of the charity's income comes from donations and legacies from supporters. A small proportion (generally no more than 1-2% of annual income) will sometimes come from grants.

The charity'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 in line with guidance from the Charity Commission. The conclusions are discussed and agreed at Trustee meetings. The major risk monitored during 2019 was the potential impact posed by Brexit since the pound has still not recovered against the euro to pre-referendum levels and this lower exchange rate continues to influence the charity's thinking together with any potential impact on the economy as a whole and the ability of donor's to provide funding.. This will continue to be monitored closely. During the year the issue of safeguarding was reviewed and while no problems or concerns have arisen it was nonetheless considered appropriate to seek further advice, adapt the safeguarding policy and put in hand revised policies and procedures.

RESERVES POLICY

The Reserves held are £145,000. It is the policy of the Trustees to hold reserves to cover at least:

- The sums held by the charity on behalf of missionaries (designated (restricted) gifts)
- An amount to cover committed giving to churches or other bodies
- An amount equivalent to six months of staff salaries and other employment costs, plus any redundancy payments that would be due
- An amount equivalent to six months of normal payments to missionaries from the charity's funds

- An amount to cover any long-term contracts
- An amount to cover the costs of winding up the CIO
- An amount to cover any unsecured loans

INVESTMENT POLICY

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

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FRANCE MISSION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2019, which is set out on pages 8 to 11.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body list in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

- (1) accounting records were note kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



11 June 2020

Andrew Chappell
Bridge Accountancy Limited
Chartered Accountants
Westfield House
Bratton Road
Westbury
Wiltshire
BA13 3EP

STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds</i> £	<i>Restricted Income funds</i> £	<i>Total funds 2019</i> £	<i>Total funds 2018</i> £
Incoming resources (A)				
Gifts, subscriptions and legacies	90,034.67		90,034.67	86,788.62
Gifts designated for support of missionaries or projects		275,891.63	275,891.63	266,475.33
Tax refund	9,441.40	33,391.66	42,833.06	39,265.09
Bank interest	1,675.82		1,675.82	1,341.72
	101,151.89	309,283.29	410,435.18	393,870.76
Resources expended (B)				
Advertising and external consultancy	0.00		0.00	4,297.00
Appeal letter production & mailing costs	4,040.25		4,040.25	2,899.85
Grants to missionaries & churches	0.00	372,749.65	372,749.65	343,434.92
Communication with UK supporters (note 4)	24,090.37		24,090.37	11,979.95
British director's expenses (note 6)	35,989.16		35,989.16	36,117.98
Administration and office expenses (note 3)	5,624.87		5,624.87	2,320.17
Trustees' and audit costs (note 5)	1,404.66		1,404.66	1,398.15
	71,149.31	372,749.65	443,898.96	402,448.02
Net incoming resources before transfers (A-B)	30,002.58	(63,466.36)	(33,463.78)	(8,577.26)
Gross transfers between funds (C)	(35,682.54)	35,682.54	0.00	
Net incoming resources before revaluations (A-B+C)	(5,679.96)	(27,783.82)	(33,463.78)	(8,577.26)
Gains (losses) on revaluations of fixed assets (D) (note 2)	(185.00)	0.00	(185.00)	(188.64)
Net movement of funds (A-B+C+D=E)	(5,864.96)	(27,783.82)	(33,648.78)	(8,765.90)
Total funds brought forward	165,423.71	27,783.82	193,207.53	201,973.43
Total funds carried forward	159,558.75	0.00	159,558.75	193,207.53

The notes on pages 10 to 11 form part of these financial statements.

BALANCE SHEET

	£	£
	2019	2018
Fixed assets:		
Office equipment (item i)	1,670.00	1,855.00
Current assets:		
Deposit Accounts - Virgin, Cambridge & Counties	150,000.00	150,000.00
CAF Bank Limited Current Account	2,637.55	3,204.12
CAF Bank Limited Deposit Account	35,314.10	27,590.59
Debtors	3,147.85	3,341.64
Loan	0.00	35,000.00
Total Assets	192,769.50	220,991.35
 Current liabilities:		
Creditors	33,210.75	27,783.82
 NET ASSETS	159,558.75	193,207.53
 Represented by:		
Unrestricted funds	159,558.75	165,423.71
Restricted funds	0.00	27,783.82
Total	159,558.75	193,207.53

Approved by the Board of Trustees on and signed on its behalf by:

Signed:

Date:

RIJ Crockford
 Chairman of Trustees

For the year in question, the charitable company was entitled to exemption under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The notes on pages 10 to 11 form part of these financial statements.

NOTES TO THE ACCOUNTS

1. PRINCIPAL ACCOUNTING POLICIES

These financial statements have been prepared under the historic cost convention, in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102, using accrual accounting.

Income

Donations and fund-raising income are accounted for when received. Other income is accounted for on an accruals basis as far as it is prudent to do so.

Grants

Grants payable are charged in the year when the money is paid.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Indemnity Insurance was renewed at an annual cost of £214.35 to indemnify the Trustees against the consequences of any neglect or default on their part.

Staff Pension

The charity complies with the workplace pension scheme requirements.

Funds

Restricted funds are those raised for specific projects or individuals.

Fixed Assets

Depreciation has been based on past experience or Trustees' expectations where there has been no experience on which to evaluate likely useful life. Depreciation is provided in equal annual instalments over the estimated life of each tangible asset at the following rates. Assets below £500 are not capitalised.

Office equipment – 10 years

2. Fixed Assets: Office equipment	2019
	£
Net book value at 31 December 2018 (A)	1,855.00
Additions (B)	0.00
Depreciation for the year	185.00
Net book value at 31 December 2019	1,670.00
The sum D on page ⁸ represents the difference at (i) on the balance sheet	

	£	£
3. Administration and office expenses	2019	<i>2018 figures</i>
Bank charges	81.00	263.48
Office equipment repairs & renewals	0.00	2.99
Insurance	550.82	575.70
Other Salaries	1,035.00	675.00
Subscriptions	3,958.05	803.00
Total	5,624.87	2,320.17

	£	£
4. Communication with UK supporters	2019	<i>2018 figures</i>
Postage and stationery	3,160.06	2,286.34
Prayer News production costs	5,984.86	5,551.94
Advertising and promotional	1,238.30	0.00
Telephone and Internet	237.38	108.99
Deputation, travel & training	1,459.09	431.74
France Day costs	668.74	0.00
Website	9,871.57	3,363.99
Exhibiting	1,470.37	236.95
Total	24,090.37	11,979.95

	£	£
5. Governance costs	2019	<i>2018 figures</i>
Trustees` expenses	974.66	1,018.14
Cost of independent examination	430.00	380.00
Total	1,404.66	1,398.14

None of the Trustees nor any person connected with them has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

	£	£
6. Employment Costs	2019	<i>2018 figures</i>
Salary & related costs	35,904.07	34,364.72
Office expenses	85.09	0.00
Travel expenses	0.00	133.41
Total	35,989.16	34,498.13