



The Order of Mission
(A company limited by guarantee)

Charity number 1100206
Company number 4780525

Trustees' Annual Report and Financial Statements
for the year ended 31 December 2022

The Order of Mission

Contents

Trustees' Report	2 - 5
Reference and Administrative Information	
Structure, Governance and Management	
International Membership	
Objects of the Charitable Company	
Statement of Public Benefit	
Summary of Activity	
Financial Review	
Responsibilities of the Directors / Trustees	
Financial Statements	6

The Order of Mission

Trustees' Report for the year ended 31st December 2022

Reference and Administrative Information

Charity Name:	The Order of Mission (abbreviated as "the Order" within this report)
Other operating name:	TOM
Charity registration number:	1100206
Company registration number:	4780525

Directors/Trustees

The members of the management board are directors for the purpose of company law and trustees for the purpose of charity law. They are

Revd Peter Findley from 23 January 2019
Revd Gareth Irvine from 23 January 2019 (resigned 5 May 2022)
Revd Neil Shepherd from 23 January 2019
Revd Anne Maclaurin from 15 February 2020
Mrs Natalie Shepherd from 16 September 2021
Mr Jonathan Bearn from 26 January 2023

Company Secretary – Mrs Helen Askew from 23 January 2019

Registered Office and Operating Address

c/o Kairos Network Church, 2 Harlow Terrace, Harrogate, North Yorkshire, HG2 0PN

Website

www.missionorder.org

Structure, Governance and Management

The Order of Mission is an international network of Christian missionary leaders committed to the vows of simplicity, purity and accountability. It operates under a rule of life and gathers in small groups for community accountability and support.

Membership of The Order of Mission is open to all adult Christians who are prepared to commit themselves as above. Prospective members are required to go through an exploration and mentoring process which may progress to a period of at least three years of temporary membership before they can become associate members or take permanent vows of membership.

The United Kingdom branch of the Order is a charitable company limited by guarantee, incorporated 29 May 2003 and registered as a charity 21 October 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The directors of the company are also trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association the directors/trustees are elected to serve for a period of three years after which they may be re-elected at a General Meeting. Between General Meetings, new directors/trustees may be co-opted by the serving directors and their appointment is ratified at a subsequent General Meeting.

The day to day governing document for the Order is The Rule and Constitution of The Order of Mission. The Constitution remains a work in progress. Amongst other things it makes provision for:

- the election of a Superior by the permanent members (the Chapter) of the Order
- Visitors to be invited by the Superior and then appointed by the Superior with the approval of the Chapter
- the appointment of Guardians (these have spiritual oversight of the membership of the Order).

International Membership as at 16th March 2023

	March 2023	July 2022
UK	210	215
Scandinavia	80	82
Mainland Europe (except Scandinavia)	50	49
Americas	70	160
Australasia	37	37
Asia	12	14
Africa	5	5
Total Membership	464	562
Permanent members	270	273
Associate members	86	81
Temporary members	108	208
	464	562

In addition to these members, in March 2023 there were 46 people exploring membership of the Order worldwide (46 in July 2022). There has been a significant drop in numbers of members in the Americas region. This is due to a reassessment of who in that region was still on the database but who was in reality in meaningful membership of TOM. Many temporary members drifted away from connection and the recently appointed US Guardians have been making contact with all members on the database to ascertain whether they still wish to remain as a member or to leave. There may be some further adjustment of numbers in the coming year, but we hope that this will provide a much more realistic picture of who is actually an active member of TOM, rather than just whose details we hold.

Objects of the Charitable Company

As stated in the Memorandum of Association, the objects for which the Company is established are:

- The advancement of the Christian religion
- The relief of persons who are in conditions of need, hardship and distress by reason of their social and economic circumstances
- The advancement of the education of the public in a Christian way

Statement of Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Order's aims and objectives and in planning future activities. The Trustees are also aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the Order. The Order provides the following activities for the benefit of the general public by enabling its members:

- To lead the celebration of public worship;
- To teach the Christian faith;
- To engage in mission and evangelism;
- To engage in pastoral work including visiting the sick and bereaved;
- To reach out to their local communities (including the elderly, the young, vulnerable adults and other groups with special needs) through the provision of facilities with a Christian ethos.

Contribution of Volunteers

The Order does not pay any of its UK leadership. All events are run by volunteers.

Summary of Activity

This year, we have welcomed a new trustee to the team. Jon Bearn has joined the trustees and is taking on responsibility for finance. He is taking over from Peter Findley (who will remain as a trustee) as he steps into the role of Interim Senior Guardian. Therefore, our current trustees are Neil Shepherd (Chair), Natalie Shepherd (Safeguarding), Jon Bearn (Finance), Peter Findley and Anne Maclaurin. We have met 4 times since last April and have the standard agenda items of finance, safeguarding and policies.

At each meeting, we have an update of our current financial situation and have been discussing how we can make it as easy as possible for people to attend our gatherings and, more specifically over this last year, our global gathering in 2024.

As UK Guardians, we receive a safeguarding report from Sarah Ashelby alternating between an in-person and written report. In a recent Guardians meeting, we had a helpful discussion about how we make safeguarding a culture of excellence within TOM. As trustees, we want to ensure our policies enable an environment of openness, challenge and accountability and that our paid workers have the right systems in place. In the last few months, we adopted a complaints policy which has now been adopted across the whole of TOM as part of the transparent process.

As UK Guardians, we continue to work on ways to connect our diverse dispersed community and this includes seasonal times of prayer, monthly connections, coffee time catch ups, ensuring that all members have a huddle they can relate to, planning for a permanent members retreat (space to reflect on our vows and life as a member of TOM) and preparing for our gatherings being held in Sheffield and Aldershot this summer.

Risk Management

The Trustees have given due consideration to the health, safety, safeguarding and financial risks they face in running the operations of the Order. They believe that they have in place adequate procedures to monitor health, safety and safeguarding issues as they arise. They believe they have devised and continue to maintain an appropriate system for the authorization, recording and control of accounting and financial information sufficient to show and explain the financial transactions of the Order. Overall financial supervision by the Trustees is maintained by the use of budget control, monthly accounts and other reports as required.

Financial Review

Unrestricted income was £23,426 (24,579 in 2021), and Restricted income, which consists in gifts from outside the UK to support the Global office, was £12,645. Total expenditure was £36,931 (£28,731 in 2021).

The Trustees consider that current reserves are sufficient for the needs of the Order.

A suggested donation of £15 a month from every TOM member is important in order to see that TOM is financed appropriately. Most Permanent Members of TOM give by monthly standing order.

Responsibilities of the Trustees for preparing financial statements

It is the responsibility of the Trustees to prepare financial statements for each financial year which give a true and fair view of

- the state of affairs of The Order of Mission as at the balance sheet date, and
- its incoming resources (income) and application of resources (expenditure) for the financial year.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Order and to enable them to ensure that the financial statements comply with the Companies Act 2006 and with the SORP (Statement of Recommended Practice). The Trustees are also responsible for safeguarding the assets of the Order and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The day to day running of the financial affairs of the Order is assigned to a bookkeeper. He has maintained appropriate financial records and prepared the Statement of Financial Activities and the Balance Sheet from those records.

The Order qualifies as a Small Company under the provisions of The Companies Act 2006, therefore the Directors are not required to submit the financial records for a full audit and have not done so. Under the provisions of the Charities Act the trustees are required to have the financial records independently examined; the independent examiners report is on the next page.

The Trustees' Annual Report was approved by the Trustees on 29th June 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'N Shepherd'.

Revd Neil Shepherd (Chair of Trustees)

The Order of Mission - 1100206

Balance Sheet detailed

	As at 31/12/2022	As at 31/12/2021
Current assets		
1200: Yorkshire Bank Current Account	12,789.29	4,535.03
1300: COIF Charities Deposit Fund	5,455.08	8,219.37
1400: Debtors	769.13	7,200.00
Z05: Accounts Receivable	82.50	—
Total Current assets	19,096.00	19,954.40
Liabilities		
1500: Creditors	466.95	465.79
Z04: Accounts Payable	—	—
Total Liabilities	466.95	465.79
Net Asset surplus (deficit)	18,629.05	19,488.61
Reserves		
Excess / (deficit) to date	(859.56)	5,814.83
Z01: Starting balances	19,488.61	13,673.78
Total Reserves	18,629.05	19,488.61

Represented by Funds		
Unrestricted	14,176.30	15,563.68
Designated	3,436.05	3,418.05
Restricted	1,016.70	506.88
Endowment	—	—
Total	18,629.05	19,488.61

The Order of Mission - 1100206

Statement of Financial Activities

For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	23,278.04	12,644.95	—	35,922.99	34,545.33
Other income	148.45	—	—	148.45	1.20
Total income	23,426.49	12,644.95	—	36,071.44	34,546.53
<i>Expenditure on:</i>					
Expenditure on charitable activities					
Ministry	4,900.23	—	—	4,900.23	1,153.04
Administration	4,270.64	—	—	4,270.64	3,666.38
Compliance	463.00	—	—	463.00	363.00
Global Office Support	15,162.00	12,135.13	—	27,297.13	23,549.28
Total expenditure	24,795.87	12,135.13	—	36,931.00	28,731.70
Net income / (expenditure) resources before transfer	(1,369.38)	509.82	—	(859.56)	5,814.83
<i>Transfers</i>					
Gross transfers between funds - in	15,180.00	—	—	15,180.00	21,500.00
Gross transfers between funds - out	(15,180.00)	—	—	(15,180.00)	(21,500.00)
<i>Other recognised gains / losses</i>					
Net movement in funds	(1,369.38)	509.82	—	(859.56)	5,814.83
<i>Reconciliation of funds</i>					
Total funds brought forward	18,981.73	506.88	—	19,488.61	13,673.78
Total funds carried forward	17,612.35	1,016.70	—	18,629.05	19,488.61
<i>Represented by</i>					
Unrestricted					
General fund	14,176.30	—	—	14,176.30	15,563.68
Designated					
Global Office	3,436.05	—	—	3,436.05	3,418.05
Restricted					
Global Income	—	509.82	—	509.82	—
Travel Assistance Fund	—	506.88	—	506.88	506.88

The Order of Mission - 1100206

Analysis of income and expenditure Selected period: 01 January 2022 to 31 December 2022

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments						
<i>Donations and legacies</i>						
3020 - Members SO & One-Offs	16,766.00	—	—	—	16,766.00	17,378.00
3030 - Gift Aid Recovery Expected	755.17	—	—	—	755.17	7,200.00
3035 - Gift Aid from Inland Revenue	2,002.56	—	—	—	2,002.56	—
3040 - Fees - Gatherings	3,754.31	—	—	—	3,754.31	—
3070 - Global Income (Restricted)	—	—	12,644.95	—	12,644.95	9,967.33
Donations and legacies Totals	23,278.04	—	12,644.95	—	35,922.99	34,545.33
<i>Other income</i>						
3060 - Interest Received	148.45	—	—	—	148.45	1.20
Other income Totals	148.45	—	—	—	148.45	1.20
Income and endowments Grand totals	23,426.49	—	12,644.95	—	36,071.44	34,546.53
Expenditure						
<i>Expenditure on charitable activities</i>						
4010 - Hospitality	—	—	—	—	—	51.64
4020 - Gatherings	3,375.50	—	—	—	3,375.50	—
4025 - Trustee Retreats and Expenses	1,406.53	—	—	—	1,406.53	—
4050 - Covid Fund Payments	—	—	—	—	—	1,000.00
4070 - Ministry Travel	118.20	—	—	—	118.20	101.40
5000 - Admin Staff Costs	2,605.69	—	—	—	2,605.69	2,571.32
5005 - Finance Support Costs	614.63	—	—	—	614.63	—
5010 - Stationery, Photo Copying, Postage	21.70	—	—	—	21.70	41.91
5015 - Thank You Gifts	—	—	—	—	—	155.75
5020 - Safeguarding	129.00	—	—	—	129.00	153.50
5030 - Insurance	741.33	—	—	—	741.33	729.51
5050 - Subscriptions	158.29	—	—	—	158.29	14.39
6010 - Independent Examination	450.00	—	—	—	450.00	350.00
6020 - Companies House Fee	13.00	—	—	—	13.00	13.00
Expenditure on charitable activities Totals	9,633.87	—	—	—	9,633.87	5,182.42
<i>Global Office Support</i>						
8010 - Global Office Contributions	—	3,487.90	12,135.13	—	15,623.03	9,967.33
8030 - Global Administrator	—	10,332.20	—	—	10,332.20	13,581.95
8040 - Global Expenses	—	1,341.90	—	—	1,341.90	—
Global Office Support Totals	—	15,162.00	12,135.13	—	27,297.13	23,549.28
Expenditure Grand totals	9,633.87	15,162.00	12,135.13	—	36,931.00	28,731.70

Approved by the Directors on 29th June 2023 and signed on their behalf by Revd Neil Shepherd (Chair)

NShepherd

The Order of Mission

Notes to accompany the Financial Statements

1. Basis of Preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice FRS 102 (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The Order is a going concern. Expected income and existing liquid reserves are sufficient for the work of the Order to continue for the foreseeable future.

Public Benefit

The Trustees have had due regard to guidance published by the Charity Commission on public benefit and consider that the Order complies with the requirements.

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 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.

Change in basis of accounting

There has been no change in the basis of accounting since 31st December 2021.

Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

2.1 Income

Recognition of income

Income is recognised when:

- the Order becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The Order has not received any government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the Order are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the Order are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

The Order does not have membership subscriptions which gives a member the right to buy services or other benefits.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Order to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with performance conditions

The Order does not make such grants.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation is recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The Order's creditors (if any) are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by the Order. The Order's policy is to write off IT hardware and software, and furniture and other equipment, in the year of purchase.

Investments

The only investments are monies held in interest bearing bank accounts.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Reserves

The trustees consider that the Order has sufficient reserves to meet its ongoing needs.

I report on the accounts of The Order of Mission for the year ended 31st December 2022

Respective responsibilities of the PCC and examiner

The Order of Mission is responsible for the preparation of the accounts. The Order of Mission considers that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145(5)(b) of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by The Order of Mission and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from The Order of Mission concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

FaithStar LLP
Creative Corner,
1 Riverside Court,
Don Road,
Sheffield
S9 2TJ


Signed Independent Examiner
Mr A M Najib

