



## **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 2023**

# The Order of Mission

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# **The Order of Mission**

## **Trustees' Report for the year ended 31<sup>st</sup> December 2023**

### **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 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](http://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 31<sup>st</sup> December 2023

	31 Dec 2023	March 2023
UK	199	210
Scandinavia	79	80
Mainland Europe (except Scandinavia)	46	50
USA	64	70
South America	10	
Australia	40	37
Globally dispersed (South Asia, Africa, Japan, Hong Kong, Indonesia)	14	17
<b>Total Membership</b>	<b>452</b>	<b>464</b>
Permanent members	252	270
Associate members	86	86
Temporary members	114	108
	<b>452</b>	<b>464</b>

In addition to these members, in April 2024 there were 16 people exploring membership of the Order worldwide (46 in March 2023). There has been a small drop in members, as anticipated, with the process of electing a new senior guardian in 2023 prompting a natural question of membership for many.

## 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 had no changes to our Trustees and have met, on a regular basis, the week following the meeting of the whole UK Guardians team. This pattern of meeting has been helpful to enable quick decisions to be made concerning matters arising from the action points of the UK Guardians, particularly around finance. There was a smooth transition as Peter Findley handed on oversight of the finances to Jon Bearn and I am thankful for the work that they have both done to ensure the good governance of our gifted money. We would also like to express our appreciation to Stuart Torpey for his continued work on maintaining accurate accounts. We have continued to ensure that we have up-to-date policies for the running of the UK charity and we have begun to explore what these could look like for the global governance of the Order. Towards the end of 2023, we accepted the resignation of the UK administrator, Helen Askew, who needed to release more time for new opportunities in her local context; we are so thankful for all the work that Helen has done on behalf of the UK Trustees and the UK Guardians.

During the time of transition from one Senior Guardian to the next, we have endeavoured to keep the UK arm of the Order focused around three emphases; huddling with others (whether locally or online across networks), gathering locally and discipling new leaders in the DNA of TOM (whether TOM members or not). We also felt that it was important to prioritise prayer so we instigated weekly prayer alerts (via social media) to the TOM UK community; these involved highlighting specific TOM members, their contexts and prayer points, topics based around the different streams as well as prayer requests from other regions around the world. Alongside this weekly rhythm, we have continued to gather online for a monthly prayer meeting. This has been led by Jon Bearn and we are grateful for the time and energy he has given to this resource.

As part of our discernment process for the election of the new Senior, we gathered in Sheffield and Aldershot for our summer gatherings. Alongside the time we took to identify some of the priorities and giftings we felt were important for our new Senior, we also took time to hear stories from around the UK in the context of worship and prayer. We'd like to thank Kings Centre, Sheffield and The Findley Forest Church for hosting these gatherings. In October 2023, we hosted our first permanent members day retreat and we are thankful to Ben and Helen Askew and Helen Bearn for organising this great day and giving permanent members the opportunity to reflect on their role and calling in TOM at this time.

As this season of UK Guardians comes to an end, I am so thankful for all our UK Guardians and Trustees and for the work they do on behalf of the whole Order.

## **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 £19,100 (£23,426 in 2022), and Restricted income, which consists of gifts from outside the UK to support the Global office, was £6,815.56 (£12,645 in 2022). Total expenditure was £22,136 (£36,931 in 2022).

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 1st July 2024 and signed on their behalf by:

A handwritten signature in black ink, reading 'N Shepherd'. The signature is written in a cursive style with a long horizontal line extending from the bottom of the 'd'.

**Revd Neil Shepherd (Chair of Trustees)**

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Balance Sheet detailed

		As at 31/12/2023	As at 31/12/2022
<b>Current assets</b>			
	1200: Yorkshire Bank Current Account	10,356.12	12,789.29
	1300: COIF Charities Deposit Fund	10,878.18	5,455.08
	1400: Debtors	679.54	769.13
	Z05: Accounts Receivable	1,900.00	82.50
	<b>Total Current assets</b>	<b>23,813.84</b>	<b>19,096.00</b>
<b>Liabilities</b>			
	1500: Creditors	1,405.35	466.95
	Z04: Accounts Payable	—	—
	<b>Total Liabilities</b>	<b>1,405.35</b>	<b>466.95</b>
	<b>Net Asset surplus (deficit)</b>	<b>22,408.49</b>	<b>18,629.05</b>
<b>Reserves</b>			
	Excess / (deficit) to date	3,779.44	(859.56)
	Z01: Starting balances	18,629.05	19,488.61
	<b>Total Reserves</b>	<b>22,408.49</b>	<b>18,629.05</b>

Represented by Funds		
Unrestricted	12,552.72	14,176.30
Designated	4,926.12	3,436.05
Restricted	4,929.65	1,016.70
Endowment	—	—
<b>Total</b>	<b>22,408.49</b>	<b>18,629.05</b>



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**Statement of Financial Activities**  
For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	18,354.29	6,815.56	—	25,169.85	35,922.99
Other income	745.90	—	—	745.90	148.45
<b>Total income</b>	<b>19,100.19</b>	<b>6,815.56</b>	<b>—</b>	<b>25,915.75</b>	<b>36,071.44</b>
<i>Expenditure on:</i>					
Expenditure on charitable activities					
Ministry	486.38	—	—	486.38	4,900.23
Administration	4,824.39	—	—	4,824.39	4,270.64
Compliance	413.00	—	—	413.00	463.00
Global Office Support	13,509.93	2,902.61	—	16,412.54	27,297.13
<b>Total expenditure</b>	<b>19,233.70</b>	<b>2,902.61</b>	<b>—</b>	<b>22,136.31</b>	<b>36,931.00</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(133.51)</b>	<b>3,912.95</b>	<b>—</b>	<b>3,779.44</b>	<b>(859.56)</b>
<i>Transfers</i>					
Gross transfers between funds - In	15,000.00	—	—	15,000.00	15,180.00
Gross transfers between funds - out	(15,000.00)	—	—	(15,000.00)	(15,180.00)
<i>Other recognised gains / losses</i>					
<b>Net movement in funds</b>	<b>(133.51)</b>	<b>3,912.95</b>	<b>—</b>	<b>3,779.44</b>	<b>(859.56)</b>
<i>Reconciliation of funds</i>					
<b>Total funds brought forward</b>	<b>17,612.35</b>	<b>1,016.70</b>	<b>—</b>	<b>18,629.05</b>	<b>19,488.61</b>
<b>Total funds carried forward</b>	<b>17,478.84</b>	<b>4,929.65</b>	<b>—</b>	<b>22,408.49</b>	<b>18,629.05</b>
<i>Represented by</i>					
Unrestricted					
General fund	12,552.72	—	—	12,552.72	14,176.30
Designated					
Global Office	4,926.12	—	—	4,926.12	3,436.05
Restricted					
Global Income	—	4,422.77	—	4,422.77	509.82
Travel Assistance Fund	—	506.88	—	506.88	506.88

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Analysis of income and expenditure

Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
<b>Income and endowments</b>						
<i>Donations and legacies</i>						
3010 - At Gatherings	50.00	—	—	—	50.00	—
3020 - Members SO & One-Offs	15,346.00	—	—	—	15,346.00	16,766.00
3030 - Gift Aid Recovery Expected	679.54	—	—	—	679.54	755.17
3035 - Gift Aid from Inland Revenue	2,078.75	—	—	—	2,078.75	2,002.56
3040 - Fees - Gatherings	200.00	—	—	—	200.00	3,754.31
3070 - Global Income (Restricted)	—	—	6,815.56	—	6,815.56	12,644.95
<b>Donations and legacies Totals</b>	<b>18,354.29</b>	<b>—</b>	<b>6,815.56</b>	<b>—</b>	<b>25,169.85</b>	<b>35,922.99</b>
<i>Other income</i>						
3060 - Interest Received	745.90	—	—	—	745.90	148.45
<b>Other income Totals</b>	<b>745.90</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>745.90</b>	<b>148.45</b>
<b>Income and endowments Grand totals</b>	<b>19,100.19</b>	<b>—</b>	<b>6,815.56</b>	<b>—</b>	<b>25,915.75</b>	<b>36,071.44</b>
<b>Expenditure</b>						
<i>Expenditure on charitable activities</i>						
4020 - Gatherings	486.38	—	—	—	486.38	3,375.50
4025 - Trustee Retreats and Expenses	—	—	—	—	—	1,406.53
4070 - Ministry Travel	—	—	—	—	—	118.20
5000 - Admin Staff Costs	2,894.65	—	—	—	2,894.65	2,605.69
5005 - Finance Support Costs	654.84	—	—	—	654.84	614.63
5010 - Stationery, Photo Copying, Postage	9.80	—	—	—	9.80	21.70
5015 - Thank You Gifts	203.95	—	—	—	203.95	—
5020 - Safeguarding	169.50	—	—	—	169.50	129.00
5030 - Insurance	710.83	—	—	—	710.83	741.33
5050 - Subscriptions	172.68	—	—	—	172.68	158.29
5060 - Training Courses	8.14	—	—	—	8.14	—
6010 - Independent Examination	400.00	—	—	—	400.00	450.00
6020 - Companies House Fee	13.00	—	—	—	13.00	13.00
<b>Expenditure on charitable activities Totals</b>	<b>5,723.77</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,723.77</b>	<b>9,633.87</b>
<i>Global Office Support</i>						
8010 - Global Office Contributions	—	1,097.39	2,902.61	—	4,000.00	15,623.03
8030 - Global Administrator	—	10,925.19	—	—	10,925.19	10,332.20
8040 - Global Expenses	—	1,487.35	—	—	1,487.35	1,341.90
<b>Global Office Support Totals</b>	<b>—</b>	<b>13,509.93</b>	<b>2,902.61</b>	<b>—</b>	<b>16,412.54</b>	<b>27,297.13</b>
<b>Expenditure Grand totals</b>	<b>5,723.77</b>	<b>13,509.93</b>	<b>2,902.61</b>	<b>—</b>	<b>22,136.31</b>	<b>36,931.00</b>

# **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 2022.

#### **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.

## INDEPENDENT EXAMINER'S REPORT TO THE ORDER OF MISSION

I report on the accounts of The Order of Mission for the year ended 31st December 2023

### 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**  
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LLP

  
Signed Independent Examiner  
Mr A M Najib

