

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
THE MISSION, NELSON**

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

THE MISSION, NELSON

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FOR THE YEAR ENDED 31ST MARCH 2021**

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THE MISSION, NELSON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present the financial statements of the charity for the year ended 31st March 2021. The trustees confirm that, in their opinion, they have: selected suitable accounting policies and applied them consistently; made judgements and estimates which are reasonable and prudent, and prepared the financial statements on a going concern basis. The trustees believe that the financial statements comply with statutory requirements, the governing documents of the charity and the Statement of Recommended Practice relating to charities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1148315

Registered office

The Mission, Nelson
Goitside
Nelson
Lancashire
BB9 7XD

Trustees and key management

A E Micklethwaite
R A MacDonald
A D Brown

Independent Examiner

M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
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THE MISSION, NELSON

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Mission, Nelson ("the charity") was established on 26th July 2012 and is registered with the Charity Commissioners (registration number 1148315). The charity is governed by a trust deed dated 16th April 2012.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising. As Coronavirus restrictions continued throughout 2020-21, all church activities continued to be held online or paused due to the restrictions in place and risks associated with meeting as a church.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are for the benefit of the public and are to advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom or the World as the trustees from time to time may think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the church.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

We have ensured that provision is made for the following - worship and prayer, provision of pastoral and associated care for anyone who needs it, and missionary and outreach work. Due to the Coronavirus pandemic and associated risks and restrictions, morning services have been held in the building, without a congregation on each Sunday throughout the year and livestreamed on social media platforms. These morning services have proved popular, with a number of non-regular churchgoers watching. Sunday evening services have been on hold during this financial year. Meetings for young people have not been held and most weekly Life Groups have taken place online for those who wish to discuss and develop their Christian faith. Due to the impact of Coronavirus restrictions, both Mums and Tots and Mission Café, along with all regular meetings at the Church, continue to be placed on hold until restrictions permit and appropriate safety measures are in place.

The group known as Mission Ark has continued to welcome asylum seekers and refugees coming into the Pendle Area. The particular focus is on asylum seekers who are welcomed as individuals and provided with welcome packs of necessary items and with clothing given by members of the Church or purchased by the group. Coronavirus restrictions have meant face to face activities with asylum seekers have been limited to providing welcome packs and support which could be managed safely based on the current restrictions at the time.

The Church has supported missionary work, both in financial and material ways, in particular the work of individual missionaries locally and in India as well as the Bethany Project in Tanzania.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2021**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The youth group, Ignite, has not met in person due to coronavirus restrictions. Later in the year, regular activity packs were provided to the group to enable them to meet online during restrictions. These packs provide physical activities and spiritual input to children from both Church families and the local community. This group caters for school years 6 to 13 (ages 10-18) and is run exclusively by volunteer members of the Church.

The Church continues to run a Safeguarding Policy and Procedure, and have a Safeguarding team in place to ensure this policy and procedure is effectively enforced and children and vulnerable people are properly protected. Also, the Church has implemented the requirements of the General Data Protection Regulation.

There have been no changes to Church personnel in the past 12 months. Pastor Ed McGirr continues to serve as Pastor of The Mission, supported by his wife Anita. Ed and Anita ably served the Church while we have been unable to meet in person, with Ed routinely leading Church services online.

Future plans

Future plans continue to be driven by the restrictions imposed as a result of the Coronavirus pandemic. Church services have moved to fully online and the Church will continue to provide resources and equipment to ensure this can continue safely and effectively. Events and meetings will to be held using video conferencing / messaging tools until such time as public gatherings are permitted by regulations and can be safely held with the appropriate hygiene and infection controls in place.

Reserves policy

At 31st March 2021 total reserves carried forward stand at £161,204 (2020: £161,908). All of these funds are unrestricted and can be used by the charity as the trustees see fit.

The trustees believe the net asset position is sufficient for the future needs of the charity. However, these levels are to be reviewed annually.

Related parties

There were no related parties during the Financial Year.

THE MISSION, NELSON

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that period. 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 and FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



.....
A E Mickletonwaite – Chairman

Dated: 24 - JAN - 2021

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE MISSION, NELSON

I report on the accounts of the The Mission, Nelson for the year ended 31st March 2021, which are set out on pages 6 to 11.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider 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.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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



Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 24/01/22

THE MISSION, NELSON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
INCOMING RESOURCES					
Donations	2	67,571	-	67,571	81,046
Charitable activities	3	-	-	-	6,150
Investment income		90	-	90	161
Total incoming resources		67,661	-	67,661	87,357
RESOURCES EXPENDED					
Charitable activities	5	54,838	-	54,838	80,710
Support costs	6	13,527	-	13,527	18,970
Total resources expended		68,365	-	68,365	99,680
NET MOVEMENT IN FUNDS		(704)	-	(704)	(12,323)
Other recognised gains and losses					
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		(704)	-	(704)	(12,323)
RECONCILIATION OF FUNDS					
Total funds brought forward		161,908	-	161,908	174,231
TOTAL FUNDS CARRIED FORWARD		161,204	-	161,204	161,908

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements

THE MISSION, NELSON

BALANCE SHEET
AT 31ST MARCH 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	7		88,000		90,000
CURRENT ASSETS					
Investments	8	9,000		9,000	
Cash at bank		69,461		66,836	
		<u>78,461</u>		<u>75,836</u>	
CREDITORS					
Amounts falling due within one year	9	5,257		3,928	
NET CURRENT ASSETS			<u>73,204</u>		<u>71,908</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>161,204</u>		<u>161,908</u>
NET ASSETS			<u>161,204</u>		<u>161,908</u>
FUNDS	11				
Restricted			-		-
Unrestricted			161,204		161,908
TOTAL FUNDS			<u>161,204</u>		<u>161,908</u>

The financial statements were approved by the Board of Trustees on 24 Jan 2022 and were signed on its behalf by:



.....
A E Micklethwaite
Chairman

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold property	- 2% on cost
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Taxation

The entity is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

THE MISSION, NELSON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

2. INCOME FROM DONATIONS

	2021	2020
	£	£
Offerings	53,487	59,918
Gift aid	12,984	12,710
Mission ark grant	860	1,500
Sundry income	240	794
World vision income	-	3,216
Gloria Deo Trust	-	2,000
Youth	-	908
	<u>67,571</u>	<u>81,046</u>

Income from donations totaling £67,571 (2020: £81,046) were unrestricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Business use of premises	-	350
Café facilities	-	5,800
	<u>-</u>	<u>6,150</u>

Income from charitable activities totaling £Nil (2020: £6,150) were unrestricted.

4. STAFF COSTS

	2021	2020
	£	£
<i>Staff costs:</i>		
Gross wages	38,300	38,300
Social security	-	-
Pensions	781	780
	<u>39,081</u>	<u>39,080</u>

The average number of employees during the year were as follows:

	No	No
Charitable services	1	1
Management and administration	1	1
	<u>2</u>	<u>2</u>

During the year, no employee received remuneration in excess of £60,000.

The trustees and key management personal have received neither remuneration nor reimbursement of expenses during the period for their roles as trustees and management.

The notes form part of these financial statements

THE MISSION, NELSON**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021****5. CHARITABLE ACTIVITY COSTS**

	2021	2020
	£	£
Direct wages	28,141	28,140
Premises costs	9,546	9,204
Repairs and renewals	270	3,794
Service expenses	1,166	5,194
Departmental costs	9,200	19,969
Missionary gifts	4,515	12,409
Depreciation	2,000	2,000
	<u>54,838</u>	<u>80,710</u>

Resources expended totalling £54,838 (2020: £80,710) were unrestricted.

6. SUPPORT COSTS

	2021	2020
	£	£
Administration wages	10,940	10,940
Administration costs	2,587	8,030
	<u>13,527</u>	<u>18,970</u>

Resources expended totalling £13,527 (2020: £18,970) were unrestricted.

7. TANGIBLE FIXED ASSETS

	Long leasehold property	Total
	£	£
COST		
At 1 st April 2020	100,000	100,000
Additions	-	-
At 31 st March 2021	<u>100,000</u>	<u>100,000</u>
DEPRECIATION		
At 1 st April 2020	10,000	10,000
Charge for year	2,000	2,000
At 31 st March 2021	<u>12,000</u>	<u>12,000</u>
NET BOOK VALUE		
At 31 st March 2021	<u>88,000</u>	<u>88,000</u>
At 31 st March 2020	<u>90,000</u>	<u>90,000</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**8. CURRENT ASSET INVESTMENTS**

	2021	2020
	£	£
Other investments	9,000	9,000
	<u>9,000</u>	<u>9,000</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	5,257	3,928
	<u>5,257</u>	<u>3,928</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total Funds
	£	£	£	£
Fixed assets	88,000	-	88,000	90,000
Current assets	78,461	-	78,461	75,836
Current liabilities	(5,257)	-	(5,257)	(3,928)
	<u>161,204</u>	<u>-</u>	<u>161,204</u>	<u>161,908</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General	161,908	(704)	161,204
TOTAL FUNDS	<u>161,908</u>	<u>(704)</u>	<u>161,204</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Recognised gains/(losses)	Movement in funds
	£	£	£	£
Unrestricted funds				
General	67,661	68,365	-	(704)
	<u>67,661</u>	<u>68,365</u>	<u>-</u>	<u>(704)</u>

The notes form part of these financial statements