

REGISTERED CHARITY NUMBER: 1148315

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
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 2023**

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THE MISSION, NELSON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present the financial statements of the charity for the year ended 31st March 2023. 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
A D Brown
S P Holt (appointed 14th December 2022)
M Dobson-Brooks (14th December 2022)

Independent Examiner

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

THE MISSION, NELSON

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2023

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 of 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. Two new Trustees were appointed in December 2022 following this process.

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. Following the reduction and eventual removal of Coronavirus restrictions, church activities returned to in-person meeting.

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, pastoral and associated care for anyone who needs it and missionary and outreach work. The church has continued to meet for collective worship with Sunday morning and evening services. The morning service continues to be streamed regularly online for church members and the wider public who are unable to attend in person. Attendance at both morning and evening services has remained steady, albeit with reduced numbers attending when compared to pre-COVID attendance. Life Groups have taken place for those who wish to discuss and develop their Christian faith. The Mums and Tots Group continued to meet in the Church on Mondays and Thursdays each week and continues to be well attended by both church members and children and parents or carers from the local community. On Wednesday each week, Mission Cafe, staffed by volunteers, provides very reasonably priced food and fellowship at lunchtime for anyone wishing to attend.

THE MISSION, NELSON

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The group within the Church 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. This ministry continues to serve asylum seekers located in our area in a variety of ways. Several asylum seekers have become regular attenders of the church and play an active role in the life of the fellowship.

The Church also has a group, "Mission Together", who are particularly conscious of the needs of those members of the church who are alone or isolated for any reason. The Together team have arranged various events for members and attenders of The Church throughout the year.

The Church has supported missionary work, both in financial and material ways, in particular the work of the Bethany Project in Tanzania. The work of individual missionaries, most notably in India, has also been supported.

A youth group, "Ignite", has continued to meet following a brief pause. Meeting at The Mission building on a Friday evening during school term time, this group provides physical activities and spiritual input to children from both church families and the local community. This group caters for school years 6 to 13 and is run exclusively by volunteer members of the church.

As regards administrative matters, 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.

Future plans

Future plans will be driven by the needs of the church and wider community. Events and meetings will be held in person and using video conferencing / messaging tools where appropriate.

Reserves policy

At 31st March 2023 total reserves carried forward stand at £157,303 (2022: £146,186). 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.

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2023**

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 Micklethwaite – Chairman

Dated: 26 January 2024...

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 2023, 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.

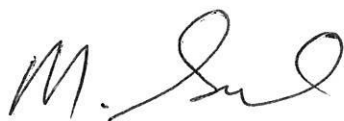
Basis of independent examiner's report

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: 26/01/24

THE MISSION, NELSON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 £ | 2022 £ |
|--|-------|----------------------------|--------------------------|----------------|-----------------|
| INCOMING RESOURCES | | | | | |
| Donations | 2 | 84,983 | - | 84,983 | 58,914 |
| Charitable activities | 3 | 5,048 | - | 5,048 | 3,047 |
| Investment income | | - | - | - | 12 |
| Total incoming resources | | 90,031 | - | 90,031 | 61,973 |
| RESOURCES EXPENDED | | | | | |
| Charitable activities | 5 | 64,356 | - | 64,356 | 64,186 |
| Support costs | 6 | 14,558 | - | 14,558 | 12,805 |
| Total resources expended | | 78,914 | - | 78,914 | 76,991 |
| NET MOVEMENT IN FUNDS | | 11,117 | - | 11,117 | (15,018) |
| Other recognised gains and losses | | | | | |
| Net gains/(losses) on investments | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 11,117 | - | 11,117 | (15,018) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 146,186 | - | 146,186 | 161,204 |
| TOTAL FUNDS CARRIED FORWARD | | 157,303 | - | 157,303 | 146,186 |

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 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|--|-------|---------------|----------------|---------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | | 84,000 | | 86,000 |
| CURRENT ASSETS | | | | | |
| Investments | 8 | 9,000 | | 9,000 | |
| Cash at bank | | 64,777 | | 51,660 | |
| | | <u>73,777</u> | | <u>60,660</u> | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | 474 | | 474 | |
| NET CURRENT ASSETS | | | <u>73,303</u> | | <u>60,186</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>157,303</u> | | <u>146,186</u> |
| NET ASSETS | | | <u>157,303</u> | | <u>146,186</u> |
| FUNDS | 11 | | | | |
| Restricted | | | - | | - |
| Unrestricted | | | 157,303 | | 146,186 |
| TOTAL FUNDS | | | <u>157,303</u> | | <u>146,186</u> |

The financial statements were approved by the Board of Trustees on 26/01/24 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 2023

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) 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.

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 |
|-------------------------|--------------|

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

2. INCOME FROM DONATIONS

| | 2023 | 2022 |
|-------------------|---------------|---------------|
| | £ | £ |
| Offerings | 54,506 | 54,966 |
| Gift aid | 23,117 | - |
| Missionary giving | 2,211 | - |
| Sundry income | 4,815 | 3,575 |
| Youth | 334 | 373 |
| | <u>84,983</u> | <u>58,914</u> |

Income from donations totaling £84,983 (2022: £58,914) were unrestricted.

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|-----------------|--------------|--------------|
| | £ | £ |
| Café facilities | 5,048 | 3,047 |
| | <u>5,048</u> | <u>3,047</u> |

Income from charitable activities totaling £5,048 (2022: £3,047) were unrestricted.

4. STAFF COSTS

| | 2022 | 2021 |
|---------------------|---------------|---------------|
| | £ | £ |
| <i>Staff costs:</i> | | |
| Gross wages | 39,329 | 38,319 |
| Social security | - | - |
| Pensions | 819 | 781 |
| | <u>40,148</u> | <u>39,100</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 2023**

5. CHARITABLE ACTIVITY COSTS

| | 2023 | 2022 |
|----------------------|---------------|---------------|
| | £ | £ |
| Direct wages | 28,245 | 28,160 |
| Premises costs | 11,034 | 10,392 |
| Repairs and renewals | 713 | 4,053 |
| Service expenses | 4,650 | 4,329 |
| Departmental costs | 9,905 | 5,141 |
| Missionary gifts | 7,809 | 10,111 |
| Depreciation | 2,000 | 2,000 |
| | <u>64,356</u> | <u>64,186</u> |

Resources expended totalling £64,356 (2022: £64,186) were unrestricted.

6. SUPPORT COSTS

| | 2023 | 2022 |
|----------------------|---------------|---------------|
| | £ | £ |
| Administration wages | 11,903 | 10,940 |
| Administration costs | 2,655 | 1,865 |
| | <u>14,558</u> | <u>12,805</u> |

Resources expended totalling £14,558 (2022: £12,805) were unrestricted.

7. TANGIBLE FIXED ASSETS

| | Long leasehold property £ | Total £ |
|--------------------------------|------------------------------------|----------------|
| COST | | |
| At 1 st April 2022 | 100,000 | 100,000 |
| Additions | - | - |
| At 31 st March 2023 | <u>100,000</u> | <u>100,000</u> |
| DEPRECIATION | | |
| At 1 st April 2022 | 14,000 | 14,000 |
| Charge for year | 2,000 | 2,000 |
| At 31 st March 2023 | <u>16,000</u> | <u>16,000</u> |
| NET BOOK VALUE | | |
| At 31 st March 2023 | <u>84,000</u> | <u>84,000</u> |
| At 31 st March 2022 | <u>86,000</u> | <u>86,000</u> |

The notes form part of these financial statements

THE MISSION, NELSON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

8. CURRENT ASSET INVESTMENTS

| | 2023 | 2022 |
|-------------------|--------------|--------------|
| | £ | £ |
| Other investments | 9,000 | 9,000 |
| | <u>9,000</u> | <u>9,000</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|-----------------|------------|------------|
| | £ | £ |
| Other creditors | 474 | 474 |
| | <u>474</u> | <u>474</u> |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds | Restricted funds | 2023 Total funds | 2022 Total Funds |
|---------------------|--------------------|------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Fixed assets | 84,000 | - | 84,000 | 86,000 |
| Current assets | 73,777 | - | 73,777 | 60,660 |
| Current liabilities | (474) | - | (474) | (474) |
| | <u>157,303</u> | <u>-</u> | <u>157,303</u> | <u>146,186</u> |

11. MOVEMENT IN FUNDS

| | At 1.4.22 | Net movement in funds | At 31.3.23 |
|---------------------------|----------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General | 146,186 | 11,117 | 157,303 |
| TOTAL FUNDS | <u>146,186</u> | <u>11,117</u> | <u>157,303</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 | 90,031 | 78,914 | - | 11,117 |
| | <u>90,031</u> | <u>78,914</u> | <u>-</u> | <u>11,117</u> |

The notes form part of these financial statements