

MISSIONAL GENERATION

England & Wales · Charity number 1156660

Details

Other names	MG
Status	Registered
Legal form	CIO
Registered	2014-04-11
Register	View on the Charity Commission register

Contact

Address	St. Lukes Vicarage Stanks Lane North Leeds LS14 5AS
Phone	07815077836
Email	Ben@missionalgen.co.uk
Website	www.missionalgen.co.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE TRAINING AND SUPPORT OF YOUNG PEOPLE AND YOUTH LEADERS.

Activities: Missional Generation visits Churches, Christian groups regularly along the M62 corridor to offer input and resources such as videos, devotions and other interactive sessions to inspire in their lives an understanding of scripture and how to be good citizens of hope within their communities. We are keen to cheer on local youth leaders and young people to live out the Christian faith.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Bradford City
- City Of Wakefield
- Kingston Upon Hull City
- Leeds City
- Liverpool City
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£182,417	£215,904	-	-
2024-08-31	£218,017	£218,335	-	-
2023-08-31	£210,207	£202,592	-	-
2022-08-31	£158,106	£161,580	-	-
2021-08-31	£119,328	£108,056	-	-
2020-08-31	£116,601	£87,523	-	-

Trustees

Name	Role	Appointed
Alistair Gilfillan	Chair	2023-06-12
Kim Lawrence		2022-07-14
Rev Emma Wilkinson		2023-07-06
Sophie Joy Riordan		2019-09-17

MISSIONAL GENERATION

England & Wales - Charity number 1156660

Accounts

Registered Charity no. 1156660

Missional Generation

Trustees Annual Report and Accounts

Year Ended 31st August 2025



Missional Generation

Year Ended 31st August 2025

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Missional Generation

Year Ended 31st August 2025

Legal and Administrative Information

Reference

The Charity is called "Missional Generation" and is registered with the Charity Commission for England and Wales. Missional Generation is a Charitable Incorporated Organisation (CIO) incorporated on the 11 April 2014.

Registered Charity Number	1156660
Registered Office	ST. LUKES VICARAGE STANKS LANE NORTH LEEDS LS14 5AS

Date of Incorporation	11 April 2014
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The Trustees

The trustees who have served during the year until the date this report was approved are:

Alistair Gilfillan	<i>Chair from September 2025</i>
Rev Emma Wilkinson	
Kim Lawrence	
Sophie Riordan (ne. Pecher)	
Rev Derek Jones	

Key Management Personnel

Chief Executive Officer and Trustees

Primary Bankers

The Co-operative Bank
20 Commercial Street
Leeds
LS1 6AL

Independent Examiner

Nigel Wyatt
125 Main Street
Garforth
Leeds
LS25 1AF

Website

www.missionalgen.co.uk

Missional Generation

Year Ended 31st August 2025

Trustees Annual Report

Legal Structure of the Charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustees are recruited and appointed by the charity by a majority vote of existing trustees at any of the trustee's meetings with a quorate attendance. The governing document trustees serve a maximum three year term until they must be reappointed by the board. A trustee can serve for a maximum of three terms.

Public Benefit

The trustees have given their due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objects and Activities of the Charity

To advance the Christian religion, in particular, but not exclusively through the training and support of young people and youth leaders.

Achievements and Performance During the Year

Staff matters and recruitment

Elliemae Hebden did not return after maternity leave, resigning in February 2025 but agreed to take on freelance social media and communications work for the charity.

Three new staff were appointed or took up employment during the reporting period; Emma Kennedy (09/09/2024), Oke Isiakpere and Mark Wheeler in March 2025.

MG engaged with Aurora training, delivered virtually by Sheffield Diocese, paying upfront for all Pioneer Youth and Children's Workers to participate with the course material on a portfolio basis with the option to complete within one year or over three years. The board of trustees agreed to implement an incentivisation programme and consider performance-based increases for those staff not participating in the Aurora training.

Church contracts

During the reporting period MG is in contract with seven churches to provide youth and children's work, families/intergenerational work or mentoring.

These churches are; Otley Parish Church (18 hours per week), Rothwell Baptist Church (12 hours per week), St Peter's Bramley (12 hours per week), Oakwood and St Paul's Shipley (6-8 hours per week).

All Saints Ilkley and St. Mark's Harrogate both contracted for mentoring, meaning they received 8 coaching sessions/youth group leading of 2 hours per month. The contract with St. Mark's came to an end in July 2025.

The contract with St. Chad's and St Richard's came to an end in September 2025.

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Year Ended 31st August 2025

Trustees Annual Report

MG developed a policy on working with churches on theologically sensitive matters, which the trustees contributed to.

Facilitating youth and children workers breakfasts

MG continued to host monthly online and in-person prayer gatherings for youth and children's workers in Leeds and Bradford. These have been special times of connection and prayer.

Events

MG delivered three residential weekend events for young people (Mission United Faith in Life, MUFIL) over the reporting period. Using a structure and resources previously designed, MG hosted Year 6 to Year 7 transition parties and gatherings with six churches in Leeds under the banner of Sense of Adventure. The combined number of attendees at these two events was just below 80.

Speaking at events, training and conferences

Ben Jones was asked to speak at Summer Madness in June 2025 and several conferences during the reporting period, namely; Evangelical Alliance Perspectives webinar, to lead multiple Church of England Children & Youth Prayer on a weekly basis, Digital Connect with Church of Ireland Youth Department and Stronger Together.

Digital and other contracts

MG continued to develop digital partnerships with a range of potential clients, not all of which resulted in contracts but did strengthen our working networks. Contracts included:

- Social media content and in-person content at Summer Madness and two other in-person training/equipping gatherings for the Church of Ireland Youth Department.
- Hosted the venue for over 1000 Key Stage 2 children at New Wine in August 2025
- Conducted and presented research on the Northern Saints and The Lord's Prayer at one of their events at St. George's, Leeds.
- Ben Jones was contracted for consultancy work with St. Thomas's Lancaster to support their recruitment campaign.

MG continued to develop Aice, the AI tool for children's and youth workers, contracting freelance developers and drawing upon the expertise of trustees and other skilled individuals.

Trustees

Trustees quarterly to receive updates and reports on the work of the charity, discuss various matters and vote on issues or delegate work where required.

Trustee Rev Emma Wilkinson was appointed as safeguarding lead and specific email set up for reporting purposes. Trustees oversaw the development of Aice, the AI tool developed for youth and children's workers, to ensure it has a robustly Christian foundation and output.

Trustees developed an Employee Handbook which was issued in February 2025.

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Trustees Annual Report

Rev Derek Jones vacated the chair position at the end of the reporting period, with Ali Gilfillan taking on the responsibility in September 2025.

Funding

MG applied for funding to the St. Christopher's Trust and Growing Faith but were unsuccessful (August and November 2025 respectively). The grant awarded to Ben Jones through Access to Work to help pay for a job aide support worker was stopped in February 2025 and remained in the appeals process at the time of reporting, with the Department for Work and Pensions (DWP) agreeing only to reinstate a grant to the value of five hours per week.

Plans for the Future

Towards the end of the reporting period, the charity undertook recruitment to align the face to face youth work of the charity under one worker, freeing up the CEO to focus on the digital and creative contract work. This role was taken up after the year end, with an existing staff member given additional responsibilities for events management.

The charity reflected on the work with New Wine at their summer festival and considered this investment in terms of time and finance. The decision was taken to step back from this investment in August 2026.

The plans changed materially after year end, see Post Year End Events section below

Finance Review

The organisation has been actively seeking funding for the operational work of MG. The charity has increased the number of regular donors by two and existing regular donors have increased their monthly donation.

The trustees worked with Wyatt & Co to present accounts and the finances were reviewed at quarterly trustees meetings.

MG has been in appeal with the DWP under the Access to Work scheme due to the pause in the grant previously given to cover the finance required for a job aide support worker. This appeal is based on the understanding that DWP have made an administrative error. A verbal promise was made to allow the claim to be backdated but MG did not secure the expected funding in the reporting period.

The financial position of the charity on 31st August 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2025	2024
Net income / (expenditure)	(33,487)	(318)
Restricted funds	1,283	1,000
Unrestricted funds	39,953	73,723
Total Funds	<u>41,236</u>	<u>74,723</u>

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover

Missional Generation

Year Ended 31st August 2025

Trustees Annual Report

three months' running costs. Reserves held on the 31st of August 2025 were £39,953 (2024: £73,723) this is 2.7 months of unrestricted expenditure (2023: 5 months).

Post Year End Events

After the year end, Missional Generation were in a state of material uncertainty. As noted above, reserves fell below three months' running cost. There were several factors:

- Conclusion of church contracts at St Chads and St Richards
- Unexpected cessation and extremely slow resolution of the DWP Access to Work grant, resulting in a large and steadily growing funding gap
- Increases in costs in line with increased cost of living
- Lower income from digital and innovation work compared to prior work, reflective of the focus the CEO had given the face-to-face youth work side of the charity

When the trustees were aware of the magnitude of the situation, a Serious Incident Report was raised to the charity commission. A period of intense scrutiny and review of operations followed. Immediate cost saving measures were taken and the trustees considered strategic options for the future of the charity. The trustees agreed to pivot the charity to focus more heavily on the "We Resource" aspect of our vision, building on the strengths and track record we have in this space. A redundancy consultation period was started, and the painful decision was taken to make all four Senior and Pioneer Youth and Children's Worker roles redundant. This was communicated in December 2025, with a final day of 31st March 2026 for staff.

We thank the staff and our partner churches for their professionalism and commitment to serving God and young people during this difficult time and are delighted that all four staff have secured employment with other organisations.

This represents a new season and a new focus for Missional Generation. We will continue to resource the local, regional and national church. This will be done through consultancy, resource development, and our new AI youth work assistant: Aice.

Aice is under development and in testing. We see this as a major opportunity to resource paid and volunteer youth workers, streamlining the planning, reporting and administration of their roles, so they can focus more on connecting with God and children and young people. As of early 2026 it is in alpha testing, and we are excited to see it develop.

Going Concern Consideration

Following the actions taken above, there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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Year Ended 31st August 2025

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In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the trustees are required to:-

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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. The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees

Name of Trustee:

Alistair Gilfillan

Signed on Behalf of the Trustees:

Alistair Gilfillan

Date of Approval:

29/04/2026

Missional Generation

Year Ended 31st August 2025

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Missional Generation ('the charity') for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 30/04/2026

Missional Generation

Year Ended 31st August 2025

Statement of Financial Activities

		2025		2024	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Income					
Donations and legacies	2	26,419	34,652	61,071	90,145
Charitable activities	3	119,536	1,810	121,346	127,872
Total Income		145,955	36,462	182,417	218,017
Expenditure					
Expenditure on charitable activities	5	179,586	36,179	215,765	217,637
Activities for generating income	6	139	-	139	698
Total Expenditure		179,725	36,179	215,904	218,335
Net Income / (Expenditure)		(33,770)	283	(33,487)	(318)
Net Income and Net Movement in Funds					
Total funds brought forward	13	73,723	1,000	74,723	75,041
Transfers	13	-	-	-	-
Total Funds Carried Forward	13	39,953	1,283	41,236	74,723

All income and expenditure derive from continuing activities.

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Year Ended 31st August 2025

Statement of Financial Position

		31 Aug 2025	1 Sep 2024
	Note	£	£
Fixed Asests			
Tangible assets	10	5,002	4,615
Current Assets			
Debtors	11	1,809	222
Cash at bank and in hand		36,834	71,538
		<u>38,643</u>	<u>71,760</u>
Creditors: amounts falling due within one year	12	<u>2,409</u>	<u>1,652</u>
Net Current Assets		<u>36,234</u>	<u>70,108</u>
Total Assets Less Current Liabilities		<u>41,236</u>	<u>74,723</u>
Net Assets	14	<u>41,236</u>	<u>74,723</u>
Funds of the Charity			
Restricted funds	13	1,283	1,000
Unrestricted funds		<u>39,953</u>	<u>73,723</u>
Total Charity Funds		<u>41,236</u>	<u>74,723</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Alistair Gilfillan

Signed on Behalf of the Trustees:

Alistair Gilfillan

Date of Approval:

29/04/2026

Missional Generation

Year Ended 31st August 2025

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

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Year Ended 31st August 2025

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset. Computer and Equipment assets are depreciated on a four year straight line basis.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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Year Ended 31st August 2025

Notes to the Financial Statements

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations and gift aid	26,419	20,000	46,419
Grants	-	14,652	14,652
Total	26,419	34,652	61,071

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations and gift aid	33,807	25,000	58,807
Grants	-	31,338	31,338
Total	33,807	56,338	90,145

During the year, £25,163 was received as a grant from the Governments Department for Work and Pensions for workplace support. All conditions of the grant were satisfied.

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Expenses reimbursed	30,527	-	30,527
Speaking engagements and MG local	-	-	-
MG church worker	62,553	-	62,553
Mission fees and contributions	-	1,810	1,810
Resources, workshop and media development	23,479	-	23,479
Sales	685	-	685
Youth work support income	2,292	-	2,292
Total	119,536	1,810	121,346

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Year Ended 31st August 2025

Notes to the Financial Statements

Income from Charitable Activities Continued

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Expenses reimbursed	14,648	-	14,648
Speaking engagements and MG local	2,781	-	2,781
MG church worker	70,445	-	70,445
Mission fees and contributions	-	2,153	2,153
Resources, workshop and media development	21,560	-	21,560
Sales	11,030	-	11,030
Youth work support income	5,255	-	5,255
Total	125,719	2,153	127,872

4 Volunteers

During the year we've had a number of volunteers from the churches we have supported, from members of the church leadership to parents, this has been around 15 volunteers in total through the year.

5 Expenditure on Charitable Activities by Expenditure Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Administration costs	10,952	-	10,952
IT & website	420	-	420
Mission costs	-	1,225	1,225
MG local, speaking engagements and school costs	4,621	-	4,621
Office costs	776	-	776
Project costs	13,935	302	14,237
Resource development and merchandise	6,049	-	6,049
Salary and subcontractor costs	123,628	34,652	158,280
Staff and team expense	17,021	-	17,021
Subscriptions	2,184	-	2,184
Total	179,586	36,179	215,765

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Year Ended 31st August 2025

Notes to the Financial Statements

Expenditure on Charitable Activities by Expenditure Type Continued

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Administration costs	9,857	-	9,857
IT & website	4,026	-	4,026
Mission costs	-	2,153	2,153
MG local, speaking engagements and school costs	6,290	302	6,592
Office costs	2,878	-	2,878
Project costs	5,644	4,039	9,683
Resource development and merchandise	13,300	-	13,300
Salary and subcontractor costs	98,608	53,280	151,888
Staff and team expense	15,947	-	15,947
Subscriptions	1,313	-	1,313
Total	<u>157,863</u>	<u>59,774</u>	<u>217,637</u>

6 Expenditure on Activities for Generating Income

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Communication & fundraising costs	139	-	139
	<u>139</u>	<u>-</u>	<u>139</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Communication & fundraising costs	698	-	698
	<u>698</u>	<u>-</u>	<u>698</u>

7 Accountancy and Independent Examination Fees

Fees payable to the independent examiner for:

	2025	2024
	£	£
Independent examination	1,097	1,060
Accountancy services, internal reporting	1,572	1,020
	<u>2,669</u>	<u>2,080</u>

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Year Ended 31st August 2025

Notes to the Financial Statements

8 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	143,466	141,284
Social security costs	4,256	5,990
Employer contributions to pension plans	6,508	4,036
	<u>154,230</u>	<u>151,311</u>
Subcontractor costs during the year	1,141	300
Total Staff Costs	<u>155,371</u>	<u>151,611</u>

The average head count of employees during the year was as follows:

	2025	2024
Average Head Count	7	8

Staff Costs Cont.

The number of employees who have received benefits of more than £60,000 during the year was as follows:

	2025	2024
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the CEO and the Trustees. The total employee benefits received by key management were as follows:

	2025	2024
	£	£
Key management personnel employee benefits	38,321	34,081

9 Trustee Remuneration and Expenses

During the year, none of the trustees have been paid any remuneration (2024: nil). During the year none of the trustees incurred out of pocket expenses (2024: nil).

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Year Ended 31st August 2025

Notes to the Financial Statements

10 Tangible Fixed Assets

	Computers and Equipment	Total
	£	£
Cost as at 1st Sept 2024	25,791	25,791
Additions	3,361	3,361
Disposals	(1,500)	(1,500)
Cost as at 31st August 2025	<u>27,652</u>	<u>27,652</u>
Depreciation as at 1st Sept 2024	21,176	21,176
Depreciation Charge	2,974	2,974
Disposals	(1,500)	(1,500)
Depreciation as at 31st August 2025	<u>22,650</u>	<u>22,650</u>
Net Book Value as at 31st August 2025	<u>5,002</u>	<u>5,002</u>
Net Book Value as at 1st Sept 2024	4,615	4,615

11 Debtors

	2025	2024
	£	£
Trade Debtors	1,181	222
Prepayments	628	-
	<u>1,809</u>	<u>222</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,409	1,652
	<u>2,409</u>	<u>1,652</u>

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Year Ended 31st August 2025

Notes to the Financial Statements

13 Analysis of Charitable Funds

	1 Sep 2024 £	Income £	Expenditure £	Transfers £	31 Aug 2025 £
Unrestricted Funds					
General fund	73,723	145,955	(179,725)	-	39,953
Total	73,723	145,955	(179,725)	-	39,953
Restricted Funds					
Confidential Charitable Trust Grant	-	20,000	(20,000)	-	-
Department of work and pensions - admin support	-	14,652	(14,652)	-	-
Mission United Faith In Life	1,000	1,810	(1,527)	-	1,283
Total	1,000	36,462	(36,179)	-	1,283
Total Funds	74,723	182,417	(215,904)	-	41,236

	1 Sep 2023 £	Income £	Expenditure £	Transfers £	31 Aug 2024 £
Unrestricted Funds					
General fund	71,966	159,526	(158,561)	792	73,723
Total	71,966	159,526	(158,561)	792	73,723
Restricted Funds					
Confidential Charitable Trust Grant	-	25,000	(25,000)	-	-
Department of work and pensions - admin support	-	25,163	(25,163)	-	-
Healthy holidays	3,075	3,675	(5,958)	(792)	-
LS14 activities fund	-	1,500	(1,500)	-	-
Mission United Faith In Life	-	3,153	(2,153)	-	1,000
Total	3,075	58,491	(59,774)	(792)	1,000
Total Funds	75,041	218,017	(218,335)	-	74,723

Missional Generation

Year Ended 31st August 2025

Notes to the Financial Statements

Fund Transfers 2024

Silent disco headsets were purchased from the Healthy Holidays fund at a value of £792 was transferred to the general fund as they were recognised as assets and the depreciation is held in the general fund.

Fund Descriptions for Material Funds

Confidential charitable trust	Funding towards salary costs
Department of work and pensions - admin support	Administration support.
Healthy holidays fund	Leeds Community Foundation grant given to run a Healthy Holidays Program run during school holidays.
LS14 activities fund	Funds to support Missional generations activities int the LS14 area of
Mission United Faith In Life	Funds to facilitate local mission work in Leeds and Bradford.
Seacroft youth work	Funds donated for youth work in Seacroft
Warm spaces	Voluntary Action Leeds grant given to create weekly warm spaces for

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fixed assets	5,002	-	5,002
Current assets	37,360	1,283	38,643
Creditors less than 1 year	(2,409)	-	(2,409)
	<u>39,953</u>	<u>1,283</u>	<u>41,236</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	4,615	-	4,615
Current assets	70,760	1,000	71,760
Creditors less than 1 year	(1,652)	-	(1,652)
	<u>73,723</u>	<u>1,000</u>	<u>74,723</u>

15 Related Party Transactions

There were no related party transactions during the year ending 31st August 2025 (2024: nil).

Accounts

Registered Charity no. 1156660

Missional Generation

Trustees Annual Report and Accounts

Year Ended 31st August 2024



Missional Generation

Year Ended 31st August 2024

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Missional Generation

Year Ended 31st August 2024

Legal and Administrative Information

Reference

The Charity is called “Missional Generation” and is registered with the Charity Commission for England and Wales. Missional Generation is a Charitable Incorporated Organisation (CIO) incorporated on the 11 April 2014.

Registered Charity Number	1156660
Registered Office	Bridge Community Church Rider Street, Burmantofts Leeds LS9 7BQ

Date of Incorporation	11 April 2014
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The Trustees

The trustees who have served during the year until the date this report was approved are:

Alistair Gilfillan	<i>Appointed June 23</i>
Rev Emma Wilkinson	<i>Appointed July 23</i>
Kim Lawrence	<i>Appointed July 22</i>
Sophie Pecher	
Rev Derek Jones	

Key Management Personnel

Chief Executive Officer and Trustees

Primary Bankers	The Co-operative Bank 20 Commercial Street Leeds LS1 6AL
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Independent Examiner	Nigel Wyatt 125 Main Street Garforth Leeds LS25 1AF
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Website	www.missionalgen.co.uk
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Missional Generation

Year Ended 31st August 2024

Trustees Annual Report

Legal Structure of the Charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustees are recruited and appointed by the charity by a majority vote of existing trustees at any of the trustee's meetings with a quorate attendance. The governing document trustees serve a maximum 4-year term until they must be reappointed by the board. A trustee can serve for a maximum of 3 terms.

Public Benefit

The trustees have given their due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objects and Activities of the Charity

To advance the Christian religion, in particular, but not exclusively through the training and support of young people and youth leaders.

Achievements and Performance During the Year

Supporting Local Churches

We continue to support local churches in developing their youth and children's provision by providing them with Missional Generation workers who invest 6, 12, or 18 hours weekly to aid in this development. During the year, we supported seven churches, of which four continued into September 2025, with contracts other churches coming on board outside of this reporting period. This support helps encourage churches to grow in confidence in how they connect with children and young people within the church setting in partnership with local schools.

During this reporting period we implemented a coaching strategy for staff, where experienced staff visit a children's / youth work session to observe the staff member's practice. The intention is to enhance support and professional development, and insights from these visits will be discussed during line management meetings to better resource the work.

Supporting Local Youth and Children's Leaders

We continue to offer comprehensive mentoring and coaching services for youth and children's leaders who work in local churches. Our goal is to support these leaders in developing their youth and children's ministries through creative and innovative approaches.

Our mentoring and coaching programme includes meeting with leaders five times a year, providing a structured and consistent framework for growth and development. During these sessions, we offer targeted mentoring and coaching designed to equip leaders with the skills and knowledge they need to effectively nurture and develop faith in young people within their specific contexts.

Through this ongoing commitment to mentoring and coaching, we strive to enhance the overall quality and effectiveness of youth and children's ministries, ultimately contributing to the spiritual growth and development of young people in local churches and Christian organisations, which is in direct alignment with our charitable goals.

Missional Generation

Year Ended 31st August 2024

Trustees Annual Report

School Interventions

A key element of our charity objectives is to develop school interventions and, although one of our schools closed their working agreement with us, we continue to work in primary and secondary schools. To fulfil our charitable objectives, we develop input for various schools at lunch time clubs, after school clubs, assemblies and collective worship which are all designed to support children and young people to explore their faith journey and build resilience in their emotional and spiritual well-being.

Team Changes

Four members of staff tendered their resignations during this period either due to a change in personal circumstances or as a result of the completion of digital contracts. However, we initiated a recruitment campaign for a bookkeeper and PA and successfully employed a part-time bookkeeper in January 2024 and filled the vacant PA role after year end.

Camps

We continue to support local churches through our youth and children's camps, residential and daylong camps, which have significantly helped build support and resilience within the different groups we assist across Leeds and Bradford. These camps and events provide invaluable opportunities for young people to connect, learn, and grow in a supportive environment outside their regular home, school or extracurricular settings. The experience not only strengthens the bonds within the group but also nurtures their personal and spiritual development.

These camps are central to the fulfilment of our objectives and because they offer significant benefits to the young people and children we support, we plan include offering more residential as a key component of our programme. To make it easier for local churches to engage with these events we aim to share the responsibilities, costs and challenges associated with organising them. By doing so, we hope to alleviate some of the logistical and financial burdens that can often hinder such valuable initiatives, ensuring that more young people have access to these transformative experiences.

Year 6 Camps

We facilitated a weekend away for a group of around 25 Year 6 pupils aimed at supporting them as they prepare to transition to Year 7. To extend the support, we organised a reunion of this cohort, focusing on developing resilience and confidence during this crucial transition time, this enabled the young people to deeply reflect on their transition to secondary school. We aim to continue to offer this camp and reunion annually to Year 6s.

Mission United Faith in Life

Our core events, such as Mission United Faith in Life, continue to provide regular opportunities for young people to connect with a wide range of peers from across Leeds and Bradford, explore the life of faith and make a positive difference to the local community. The residential events have taken place twice in this reporting period with a third evening celebration following up.

Not only do these events enable young people to develop friendships they also have the opportunity to develop new skills and interests as well as build their self-confidence, self-worth and resilience.

Eco-Gen Initiative

We have continued this initiative with two churches in Leeds. We have also developed workshops and facilitated conversations with young leaders under 18, youth and church leaders to empower and enable them to guide children and young people in their commitment to respond to the climate crisis in their locality.

Missional Generation

Year Ended 31st August 2024

Trustees Annual Report

Digital Contracts

We secured contracts to design and create a series of digital products for a range of church and parachurch organisations. These products, while varied, are all aimed at supporting children and young people to explore the life of faith, be encouraged in their personal significance and develop resilience. This is a continuation of our charitable objectives and is a feature of the work we are committed to fulfilling.

National Contracts

We have been fortunate to continue to partner with national bodies such as New Wine and were given the responsibility to run the children's provision at their week-long summer festival, catering to 1500 families of children of primary school age. The New Wine app we designed supports these families year-round using games to support Biblical conversations, whether at home or at school.

In addition, we extended our partnership with the Church of Ireland Youth Department, designing and producing print materials for them to distribute to their extensive network of paid and voluntary youth and children's workers. We supported them with the development of their social media content, which reaches and encourages young people and young adults. We also delivered workshops and talks at their week-long summer festival for teenagers and young adults, their annual mental health resourcing week and consultancy work throughout the year.

These national contracts allow us to share our expertise and stay connected to wider trends and fresh ways of working within the sector and consequently allows us to refine our support to local youth and children's workers.

Support Networks

We continue to host and co-ordinate monthly networking and support meetings for youth and children's workers in Leeds and Bradford, online and in-person.

These networking meetings allow us to weave in the data we have gathered in the face-to-face work with children and young people, apply theory and theology and feedback our learning with our peers in the locality.

Through these gatherings we strive to enhance the overall quality and effectiveness of youth and children's ministries, ultimately contributing to the spiritual growth and development of young people in local churches and Christian organisations.

Fundraising Strategy

We continue to work on our fundraising efforts and while we have had mixed success in funding bids we are confident that the long-term relationships with our existing, regular supporters will bolster our applications for funding from larger funding bodies.

This work supports the development of our charity with the aim of supporting local churches which have budgetary constraints but are committed to providing youth and children's work in their community.

Our partnerships locally and nationally support our fundraising strategy.

Missional Generation

Year Ended 31st August 2024

Trustees Annual Report

Governance and Trustees

Our trustees board continues to support the charitable aims of the organisation and we are fortunate to have sufficient support from a range of willing individuals. Their expertise and input enables Missional Generation to proceed with the work across the North of England. The group meets four times per year with an agenda, reports and minutes generated to accurately reflect and record the work of the organisation.

Plans for the Future

Growing the MG Worker Model/ Proposed Plan for Future Growth

Despite four staff members tendering their resignations during this reporting period, the organisation continues to prioritise the delivery of high-quality, tailored youth and children's work across Leeds and Bradford, as well as the support of practitioners across the M62 corridor.

An internal promotion of one staff member to a youth and children's work role supports this, and we draw upon our wealth of experience and depth of skills to successfully absorb the impact of the changes to the staff complement. We also submitted a proposal to our board of trustees to commence a recruitment campaign for two youth and children's workers.

Missional Generation is committed to cultivating a robust team of dedicated youth and children's workers who are capable of making a lasting difference in the lives of young people and children throughout Leeds, Bradford and beyond.

Ongoing Support for Youth and Children Leaders

We plan to continue investing in and supporting youth and children's workers in Leeds and Bradford and across the M62 corridor. Specifically, we are well-placed to continue developing the coaching and mentoring offer to fellow practitioners in the region, as well as the direct support our team gives to paid and voluntary youth and children's leaders in churches more locally.

We purposefully promote investment into wider networks through our consulting, teaching and facilitating with the aim of supporting youth and children's workers.

Resource Development

We continually develop and design resources through our partnership alliances that align with our charitable objectives, supporting local churches to effectively deliver youth and children's provision in groups.

Central Youth Gatherings

We are committed to the continued development of residential and daylong camps for children and young people as we recognise there is significant benefit to these opportunities for these groups to enhance their social, emotional and spiritual well-being.

Alongside the Year 6 adventure camp, we have created a regular pattern of gatherings across the year for slightly older children and young people.

We have been able to offer subsidised tickets to a number of young people to facilitate their involvement with these events. This is vital to our aims as we are committed to ensuring our events are as accessible as possible to a wide range of children and young people.

Missional Generation

Year Ended 31st August 2024

Trustees Annual Report

Finance Review

The financial position of the charity on 31st August 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2024	2023
Net income / (expenditure)	(318)	7,615
Restricted funds	1,000	3,705
Unrestricted funds	73,723	71,966
Total Funds	<u>74,723</u>	<u>75,041</u>

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months' running costs. Reserves held on the 31st of August 2024 were £73,723 (2023: £71,966) this is 5 months of unrestricted expenditure (2023: 5 months). The Trustees are confident that future income will enable the charity to meet its foreseeable needs based on planned activity.

Going Concern Consideration

There are no material uncertainties about the charity's ability to continue as a going concern. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Trustees are required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Missional Generation

Year Ended 31st August 2024

Trustees Annual Report

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees

Name of Trustee:

Alistair Gilfillan

Signed on Behalf of the Trustees:

Alistair Gilfillan

Date of Approval:

24/06/2025

Missional Generation

Year Ended 31st August 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Missional Generation ('the charity') for the year ended 31 August 2024.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

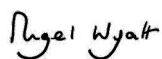
Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 25/06/2025

Missional Generation

Year Ended 31st August 2024

Statement of Financial Activities

		Unrestricted Funds	2024 Restricted Funds	Total Funds	2023 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies	2	33,807	56,338	90,145	90,125
Charitable activities	3	125,719	2,153	127,872	120,082
Total Income		159,526	58,491	218,017	210,207
Expenditure					
Expenditure on charitable activities	5	157,863	59,774	217,637	202,120
Activities for generating income	6	698	-	698	472
Total Expenditure		158,561	59,774	218,335	202,592
Net Income / (Expenditure)		965	(1,283)	(318)	7,615
Net Income and Net Movement in Funds					
Total funds brought forward	13	71,966	3,075	75,041	67,426
Transfers	13	792	(792)	-	-
Total Funds Carried Forward	13	73,723	1,000	74,723	75,041

All income and expenditure derive from continuing activities.

Missional Generation

Year Ended 31st August 2024

Statement of Financial Position

		31 Aug 2024	31 Aug 2023
	Note	£	£
Fixed Asests			
Tangible assets	10	4,615	6,540
Current Assets			
Debtors	11	222	9,237
Cash at bank and in hand		71,538	62,179
		<u>71,760</u>	<u>71,416</u>
Creditors: amounts falling due within one year	12	<u>1,652</u>	<u>2,915</u>
Net Current Assets		<u>70,108</u>	<u>68,501</u>
Total Assets Less Current Liabilities		<u>74,723</u>	<u>75,041</u>
Net Assets	14	<u>74,723</u>	<u>75,041</u>
Funds of the Charity			
Restricted funds	13	1,000	3,075
Unrestricted funds		73,723	71,966
Total Charity Funds		<u>74,723</u>	<u>75,041</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Alistair Gilfillan

Signed on Behalf of the Trustees:

Alistair Gilfillan

Date of Approval:

24/06/2025

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset. Computer and Equipment assets are depreciated on a four year straight line basis.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

2 Income from Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and gift aid	33,807	25,000	58,807
Grants	-	31,338	31,338
Total	33,807	56,338	90,145

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and gift aid	46,592	10,000	56,592
Grants	-	33,533	33,533
Total	46,592	43,533	90,125

During the year, £25,163 was received as a grant from the Governments Department for Work and Pensions for workplace support. All conditions of the grant were satisfied.

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenses reimbursed	14,648	-	14,648
Speaking engagements and MG local	2,781	-	2,781
MG church worker	70,445	-	70,445
Mission fees and contributions	-	2,153	2,153
Resources, workshop and media development	21,560	-	21,560
Sales	11,030	-	11,030
Schools support income	-	-	-
Youth work support income	5,255	-	5,255
Total	125,719	2,153	127,872

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

Income from Charitable Activities Continued

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Expenses reimbursed	7,723	-	7,723
Speaking engagements and MG local	7,336	-	7,336
MG church worker	42,867	-	42,867
Mission fees and contributions	-	2,552	2,552
Resources, workshop and media development	54,744	-	54,744
Schools support income	1,500	-	1,500
Youth work support income	3,360	-	3,360
Total	117,530	2,552	120,082

4 Volunteers

During the year we've had a number of volunteers from the churches we have supported, from members of the church leadership to parents, averaging around 20 volunteers per church and around 200 volunteers in total through the year. .

5 Expenditure on Charitable Activities by Expenditure Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Administration costs	9,857	-	9,857
IT & website	4,026	-	4,026
Mission costs	-	2,153	2,153
MG local, speaking engagements and school costs	6,290	302	6,592
Office costs	2,878	-	2,878
Project costs	5,644	4,039	9,683
Resource development and merchandise	13,300	-	13,300
Salary and subcontractor costs	98,608	53,280	151,888
Staff and team expense	15,947	-	15,947
Subscriptions	1,313	-	1,313
Total	157,863	59,774	217,637

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

Expenditure on Charitable Activities by Expenditure Type Continued

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration costs	11,917	-	11,917
IT & website	5,937	-	5,937
Mission costs	-	1,753	1,753
MG local, speaking engagements and school costs	13,271	-	13,271
Office costs	3,532	-	3,532
Project costs	4,050	9,346	13,396
Resource development and merchandise	10,363	-	10,363
Salary and subcontractor costs	100,358	32,195	132,553
Staff and team expense	8,699	-	8,699
Subscriptions	699	-	699
Total	158,826	43,294	202,120

6 Expenditure on Activities for Generating Income

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Communication & fundraising costs	698	-	698
	698	-	698

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Communication & fundraising costs	472	-	472
	472	-	472

7 Accountancy and Independent Examination Fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination	1,060	1,021
Accountancy services, internal reporting	1,020	1,349
	2,080	2,370

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

8 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	141,284	127,133
Social security costs	5,990	2,337
Employer contributions to pension plans	4,036	2,889
	<u>151,311</u>	<u>132,359</u>
Subcontractor costs during the year	300	194
Total Staff Costs	<u>151,611</u>	<u>132,553</u>

The average head count of employees during the year was as follows:

	2024	2023
Average Head Count	8	10

Staff Costs Cont.

The number of employees who have received benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the CEO and the Trustees. The total employee benefits received by key management were as follows:

	2024	2023
	£	£
Key management personnel employee benefits	34,081	32,910

9 Trustee Remuneration and Expenses

During the year, none of the trustees have been paid any remuneration (2023: nil). During the year none of the trustees incurred out of pocket expenses (2023: £nil).

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

10 Tangible Fixed Assets

	Computers and Equipment	Total
	£	£
Cost as at 1st Sept 2023	24,399	24,399
Additions	1,392	1,392
Disposals	-	-
Cost as at 31st August 2024	<u>25,791</u>	<u>25,791</u>
Depreciation as at 1st Sept 2023	17,859	17,859
Depreciation Charge	3,317	3,317
Disposals	-	-
Depreciation as at 31st August 2024	<u>21,176</u>	<u>21,176</u>
Net Book Value as at 31st August 2024	<u>4,615</u>	<u>4,615</u>
Net Book Value as at 1st Sept 2023	6,540	6,540

11 Debtors

	2024	2023
	£	£
Trade Debtors	<u>222</u>	<u>9,237</u>
	<u>222</u>	<u>9,237</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>1,652</u>	<u>2,915</u>
	<u>1,652</u>	<u>2,915</u>

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

13 Analysis of Charitable Funds

	31 Aug 2023 £	Income £	Expenditure £	Transfers £	31 Aug 2024 £
Unrestricted Funds					
General fund	71,966	159,526	(158,561)	792	73,723
Total	<u>71,966</u>	<u>159,526</u>	<u>(158,561)</u>	<u>792</u>	<u>73,723</u>
Restricted Funds					
Confidential Charitable Trust Grant	-	25,000	(25,000)	-	-
Department of work and pensions - admin support	-	25,163	(25,163)	-	-
Healthy holidays	3,075	3,675	(5,958)	(792)	-
LS14 activities fund	-	1,500	(1,500)	-	-
Mission United Faith In Life	-	3,153	(2,153)	-	1,000
Total	<u>3,075</u>	<u>58,491</u>	<u>(59,774)</u>	<u>(792)</u>	<u>1,000</u>
Total Funds	<u>75,041</u>	<u>218,017</u>	<u>(218,335)</u>	<u>-</u>	<u>74,723</u>

	31 Aug 2022 £	Income £	Expenditure £	Transfers £	31 Aug 2023 £
Unrestricted Funds					
General fund	67,426	164,122	(159,298)	(284)	71,966
Total	<u>67,426</u>	<u>164,122</u>	<u>(159,298)</u>	<u>(284)</u>	<u>71,966</u>
Restricted Funds					
Department of work and pensions - admin support	-	12,502	(12,502)	-	-
Healthy holidays	-	20,031	(16,956)	-	3,075
Mission United Faith In Life	-	2,552	(2,836)	284	-
Seacroft youth work	-	10,000	(10,000)	-	-
Warm spaces	-	1,000	(1,000)	-	-
Total	<u>-</u>	<u>46,085</u>	<u>(43,294)</u>	<u>284</u>	<u>3,075</u>
Total Funds	<u>67,426</u>	<u>210,207</u>	<u>(202,592)</u>	<u>-</u>	<u>75,041</u>

Missional Generation

Year Ended 31st August 2024

Notes to the Financial Statements

Fund Transfers 2024

Silent disco headsets were purchased from the Heathy Holidays fund at a value of £792 was transferred to the general fund as they were recognised as assets and the deprecation is held in the general fund.

Fund Transfers 2023

During the year £284 was transferred from unrestricted funds to cover the cost incurred in the Mission United Faith In Life fund.

Fund Descriptions for Material Funds

Confidential charitable trust	Funding towards salary costs
Department of work and pensions - admin support	Administration support.
Healthy holidays fund	Leeds Community Foundation grant given to run a Healthy Holidays Program run during school holidays.
LS14 activities fund	Funds to support Missional generations activities int the LS14 area of Leeds
Mission United Faith In Life	Funds to facilitate local mission work in Leeds and Bradford.
Seacroft youth work	Funds donated for youth work in Seacroft
Warm spaces	Voluntary Action Leeds grant given to create weekly warm spaces for young

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	4,615	-	4,615
Current assets	70,760	1,000	71,760
Creditors less than 1 year	(1,652)	-	(1,652)
	<u>73,723</u>	<u>1,000</u>	<u>74,723</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	6,540	-	6,540
Current assets	68,341	3,075	71,416
Creditors less than 1 year	(2,915)	-	(2,915)
	<u>71,966</u>	<u>3,075</u>	<u>75,041</u>

15 Related Party Transactions

There were no related party transactions during the year ending 31st August 2024 (2023: nil).

MISSIONAL GENERATION

England & Wales - Charity number 1156660

Accounts

Registered Charity no. 1156660

Missional Generation

Trustees Annual Report and Accounts

Year Ended 31st August 2023



Missional Generation

Year Ended 31st August 2023

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Missional Generation

Year Ended 31st August 2023

Legal and Administrative Information

Reference

The Charity is called "Missional Generation" and is registered with the Charity Commission for England and Wales. Missional Generation is a Charitable Incorporated Organisation (CIO) incorporated on the 11 April 2014.

Registered Charity Number	1156660
Registered Office	Bridge Community Church Rider Street, Burmantofts Leeds LS9 7BQ

Date of Incorporation	11 April 2014
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The Trustees

The trustees who have served during the year until the date this report was approved are:

Alistair Gilfillan	<i>Appointed June 23</i>
Rev Emma Wilkinson	<i>Appointed July 23</i>
Kim Lawrence	<i>Appointed July 22</i>
Sophie Pecher	
Rev Derek Jones	
Nic Castle	<i>Resigned March 24</i>

Key Management Personnel

Chief Executive Officer and Trustees

Primary Bankers	The Co-operative Bank 20 Commercial Street Leeds LS1 6AL
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Independent Examiner	Nigel Wyatt 125 Main Street Garforth Leeds LS25 1AF
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Website	www.missionalgen.co.uk
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Missional Generation

Year Ended 31st August 2023

Trustees Annual Report

Legal Structure of the Charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustees are recruited and appointed by the charity by a majority vote of existing trustees at any of the trustee's meetings with a quorate attendance. The governing document trustees serve a maximum 4-year term until they must be reappointed by the board. A trustee can serve for a maximum of 3 terms.

Public Benefit

The trustees have given their due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objects and Activities of the Charity

To advance the Christian religion, in particular, but not exclusively through the training and support of young people and youth leaders.

Achievements and Performance During the Year

Supporting Local Churches

We have continually supported local churches in developing their youth and children's provision by providing them with Missional Generation workers. These workers invest 6, 12, or 18 hours weekly to aid in this development. To date, we are supporting 6 churches by offering weekly youth and children's provision. This support helps encourage churches and grow their confidence in connecting with children both within and alongside the local churches and schools.

Supporting Local Youth and Children's Leaders

We continue to offer comprehensive mentoring and coaching services for youth and children's leaders who are part of local churches and Christian charities. Our goal is to support these leaders in developing their youth and children's ministries through creative and innovative approaches.

Our mentoring and coaching program includes meeting with leaders five times a year, providing a structured and consistent framework for growth and development. During these sessions, we offer targeted mentoring and coaching designed to equip leaders with the skills and knowledge they need to effectively nurture and develop faith in young people within their specific contexts.

In addition to these meetings, we also provide resources and tools that help leaders implement best practices in their ministries, ensuring that they can engage with and inspire the youth and children they work with. By fostering a collaborative and supportive environment, we aim to empower leaders to create dynamic and impactful youth and children's programs that resonate within their communities. Through our ongoing commitment to mentoring and coaching, we strive to enhance the overall quality and effectiveness of youth and children's ministries, ultimately contributing to the spiritual growth and development of young people in local churches and Christian organisations.

Missional Generation

Year Ended 31st August 2023

Trustees Annual Report

Team Expansion

We were fortunate to increase our team with a new member of staff to support the youth and children's provision this gave a number of local churches the weekly youth and children investment we aim to offer. We expanded our digital development teams offering more investment into local churches and national organisations.

We are continually supporting national and local churches with digital innovation to help enhance our curriculum and address seasonal times of the year such as Easter and Christmas. This enables the church to consider creative ways to connect with young people, children, and families around the idea of faith exploration.

Camps

We have continued to support local churches through our youth and children camps and weekends away, which have been instrumental in building support and resilience within the different groups we assist across Leeds and Bradford. These camps and retreats provide invaluable opportunities for young people to connect, learn, and grow in a supportive environment outside their regular settings. The experience not only strengthens the bonds within the group but also nurtures their personal and spiritual development.

Recognising the significant benefits of these residential experiences, we are committed to continuing this vital aspect of our ministry. Our plans include offering more residential as a key component of our program. We aim to share the responsibilities, costs, and challenges associated with organising these events, making it easier for local churches to participate. By doing so, we hope to alleviate some of the logistical and financial burdens that can often hinder such valuable initiatives, ensuring that more young people have access to these transformative experiences.

Year 6 Camps

We facilitated a residential for year six students who were transitioning from primary school to secondary school for the first time. As a charity, we saw a group of 30 participate. The feedback we received has been overwhelmingly positive, and we have discussed extending this opportunity to an annual event. Our goal is to widen the number of children and young people taking part, with the primary objective of supporting children in developing resilience, confidence, and assurance as they navigate what it means to be part of a new school environment and learn new concepts of life.

Mission United Faith in Life

Our central events, such as Mission United Faith in Life, provide young people with the opportunity to connect with peers in the local area, offering them a space to explore life and become proactive in their communities. Through these activities, they develop new skills and interests. Each time we facilitate such a gathering (which happens three times a year), we aim to involve young people in leadership roles. For instance, at our November event, young participants took the lead and hosted the activities we rotate these youth-led events across churches in Leeds and Bradford.

Healthy Holiday

We recognised the need for additional year-round support for families in the most underserved areas of Leeds, particularly during school holidays. With this in mind, we secured a year's worth of funding to offer six weeks of activities and food provision throughout the year to help families struggling during school breaks. This initiative supported 30 children in LS14, Leeds, providing local residents with six weeks of hot meals and engaging activities for kids aged 4-11. The activities ranged from sports and crafts to football and cooking classes. Each time a child participated in a cooking class, they received a hamper with the ingredients used in the session, along with recipe cards to recreate the meals at home. This not only provided extra food for the children in the program but also for their entire families.

Missional Generation

Year Ended 31st August 2023

Trustees Annual Report

Weekends Away and Camps

We have also organised and facilitated weekends away and camps for the young people we engage with across the churches we support. These are valuable times where we can gather young people and their leaders to explore life conversations and reflect on their personal, emotional, and spiritual well-being.

Eco-Gen Initiative

We developed a new initiative called Eco-Gen, which helps young people explore creative solutions over five weeks to address environmental concerns. This initiative includes facilitating conversations and finances to support a refillable station in local churches. Eco-Gen has successfully engaged young people's thoughts and concerns about their local and global environment, empowering them to voice their concerns and run refillable stations in 2 churches, selling items to the wider congregation.

Support Networks

We regularly facilitate Youth Workers and Children's Workers breakfasts across Leeds and Bradford. These gatherings provide opportunities for leaders to discuss their experiences, seek support, and ensure their emotional well-being is being cared for. This initiative helps us to coach and support those within our network.

Fundraising Strategy

We have continually developed our fundraising strategy to encourage new regular supporters and one-off donors. This effort helps generate funds for the charity and shares information about our work across local and national investments.

Governance and Trustees

We have increased the level of governance within our trustees by adding new members to our trustee team. This expansion provides the necessary investment and expertise to continue developing our work across the north of England.

Plans for the future

Growing the MG Worker Model/ Proposed Plan for Future Growth

Expanding the Missional Generation (MG) Youth and Children Workers Model. As advocates for the Missional Generation (MG) approach to youth and children's ministry, our focus is on empowering churches to create innovative initiatives that cater to the unique needs of young individuals. Central to our model is to develop more weekly youth and children provision in local churches where young minds can thrive and spiritual growth can flourish.

To further expand the reach of the MG worker model, we are actively strategising to identify new opportunities for engagement within Leeds and Bradford. Building on our wealth of experience and extensive research, we are in conversation with a number of churches where weekly provision of youth and children's resources could have a significant impact. These settings have diverse needs, requiring anywhere from 6 to 16 hours of support per week.

In response to this growing demand, we recognise the imperative of developing our team with a new governance structure with two team leaders. By increasing our personnel, we can ensure that each setting receives tailored support and guidance from our MG workers, maintaining the high standard of service for which we are known.

We are committed to establishing a robust network of dedicated MG workers capable of making a lasting difference in the lives of young people and children throughout Leeds, Bradford, and beyond.

Missional Generation

Year Ended 31st August 2023

Trustees Annual Report

Ongoing Support for Youth and Children Leaders

We will continue to develop ongoing support for coaching and mentoring youth and children's needs across Leeds and Bradford, with the intention to expand this investment to areas along the M62 corridor. Our coaching and mentoring model can be customized to the individual and their personal needs. We are confident that the churches we support can adapt our model to invest in their youth and children leaders effectively.

Central Youth Gatherings

There is a significant benefit in developing ongoing residential opportunities and events for children and young people, as they greatly support the social and emotional well-being of those accessing extra-recreational provision. Recognizing this, we successfully ran a Year 6 adventure camp and are now looking to expand this initiative. Our goal is to invite more children to take part in these transformative experiences.

In addition to the Year 6 adventure camp, we anticipate creating three regular gatherings a year, providing consistent opportunities for young people to connect, learn, and grow in a supportive environment. We are excited about the potential impact of these expanded offerings and are actively developing plans to bring them to fruition.

Finance Review

The financial position of the charity on 31st August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2023	2022
Net income / (expenditure)	7,615	(3,474)
Restricted funds	3,075	-
Unrestricted funds	71,966	67,426
Total Funds	75,041	67,426

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months' running costs. Reserves held on the 31st of August 2023 were £71,966 (2022: £67,426) this is 5.4 months of unrestricted expenditure (2022: 5 months). The Trustees are confident that future income will enable the charity to meet its foreseeable needs based on planned activity.

Going Concern Consideration

There are no material uncertainties about the charity's ability to continue as a going concern. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Missional Generation

Year Ended 31st August 2023

Trustees Annual Report

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees

Name of Trustee:

Derek Jones

Signed on Behalf of the Trustees:



Date of Approval:

27/06/2024

Missional Generation

Year Ended 31st August 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Missional Generation ('the charity') for the year ended 31 August 2023.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

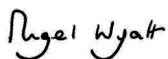
Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 28/06/2024

Missional Generation

Year Ended 31st August 2023

Statement of Financial Activities

		Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies	2	46,592	43,533	90,125	80,107
Charitable activities	3	117,530	2,552	120,082	77,999
Total Income		164,122	46,085	210,207	158,106
Expenditure					
Expenditure on charitable activities	5	158,826	43,294	202,120	160,680
Activities for generating income	6	472	-	472	900
Total Expenditure		159,298	43,294	202,592	161,580
Net Income / (Expenditure)		4,824	2,791	7,615	(3,474)
Net Income and Net Movement in Funds					
Total funds brought forward	13	67,426	-	67,426	70,900
Transfers	13	(284)	284	-	-
Total Funds Carried Forward	13	71,966	3,075	75,041	67,426

All income and expenditure derive from continuing activities.

Missional Generation

Year Ended 31st August 2023

Statement of Financial Position

		31 Aug 2023	31 Aug 2022
	Note	£	£
Fixed Asests			
Tangible assets	10	6,540	9,535
Current Assets			
Debtors	11	9,237	11,099
Cash at bank and in hand		62,179	49,050
		<u>71,416</u>	<u>60,149</u>
Creditors: amounts falling due within one year	12	<u>2,915</u>	<u>2,259</u>
Net Current Assets		<u>68,501</u>	<u>57,890</u>
Total Assets Less Current Liabilities		<u>75,041</u>	<u>67,426</u>
Net Assets	14	<u>75,041</u>	<u>67,426</u>
Funds of the Charity			
Restricted funds	13	3,075	-
Unrestricted funds		<u>71,966</u>	<u>67,426</u>
Total Charity Funds		<u>75,041</u>	<u>67,426</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Derek Jones

Signed on Behalf of the Trustees:



Date of Approval:

27/06/2024

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful life of the asset. Computer and Equipment assets are depreciated on a four year straight line basis.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and gift aid	46,592	10,000	56,592
Grants	-	33,533	33,533
Total	46,592	43,533	90,125

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations and gift aid	32,647	15,000	47,647
Grants	-	32,460	32,460
Total	32,647	47,460	80,107

During the year, £14,954 was received as a grant from the Governments Department for Work and Pensions for workplace support. All conditions of the grant were satisfied.

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Expenses reimbursed	7,723	-	7,723
Speaking engagements and MG local	7,336	-	7,336
MG church worker	42,867	-	42,867
Mission fees and contributions	-	2,552	2,552
Resources, workshop and media development	54,744	-	54,744
Schools support income	1,500	-	1,500
Youth work support income	3,360	-	3,360
Total	117,530	2,552	120,082

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Expenses reimbursed	366	-	366
Speaking engagements and MG local	499	-	499
MG church worker	31,664	-	31,664
Mission fees and contributions	-	400	400
Resources, workshop and media development	39,637	-	39,637
Schools support income	500	-	500
Youth work support income	4,933	-	4,933
Total	77,599	400	77,999

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

4 Volunteers

During the year we've had a number of volunteers from the churches we have supported, from members of leadership to parents, averaging around 20 volunteers.

5 Expenditure on Charitable Activities by Expenditure Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration costs	11,917	-	11,917
IT & website	5,937	-	5,937
Mission costs	-	1,753	1,753
MG local, speaking engagements and school costs	13,271	-	13,271
Office costs	3,532	-	3,532
Project costs	4,050	9,346	13,396
Resource development and merchandise	10,363	-	10,363
Salary and subcontractor costs	100,358	32,195	132,553
Staff and team expense	8,699	-	8,699
Subscriptions	699	-	699
Total	158,826	43,294	202,120

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration costs	11,887	-	11,887
IT & website	859	-	859
Mission costs	-	796	796
MG local, speaking engagements and school costs	3,202	1,000	4,202
Office costs	3,990	-	3,990
Project costs	-	7,773	7,773
Resource development and merchandise	10,841	-	10,841
Salary and subcontractor costs	69,695	38,687	108,382
Staff and team expense	11,444	102	11,546
Subscriptions	404	-	404
Total	112,322	48,358	160,680

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

6 Expenditure on Activities for Generating Income

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
Communication & fundraising costs	472	-	472
	<u>472</u>	<u>-</u>	<u>472</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Communication & fundraising costs	900	-	900
	<u>900</u>	<u>-</u>	<u>900</u>

7 Accountancy and Independent Examination Fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination	1,021	959
Accountancy services, internal reporting	1,349	1,632
	<u>2,370</u>	<u>2,591</u>

8 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	127,133	99,811
Social security costs	2,337	2,566
Employer contributions to pension plans	2,889	2,105
	<u>132,359</u>	<u>104,482</u>
Subcontractor costs during the year	194	3,900
Total Staff Costs	<u>132,553</u>	<u>108,382</u>

The average head count of employees during the year was as follows:

	2023	2022
Average Head Count	10	8

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

Staff Costs Cont.

The number of employees who have received benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the CEO and the Trustees. The total employee benefits received by key management were as follows:

	2023	2022
	£	£
Key management personnel employee benefits	32,910	32,781

9 Trustee Remuneration and Expenses

During the year, none of the trustees have been paid any remuneration (2022: nil). During the year none of the trustees incurred out of pocket expenses (2022: £nil).

10 Tangible Fixed Assets

	Computers and Equipment	Total
	£	£
Cost as at 1st Sept 2022	24,399	24,399
Additions	-	-
Disposals	-	-
Cost as at 31st August 2023	<u>24,399</u>	<u>24,399</u>
Depreciation as at 1st Sept 2022	14,864	14,864
Depreciation Charge	2,995	2,995
Disposals	-	-
Depreciation as at 31st August 2023	<u>17,859</u>	<u>17,859</u>
Net Book Value as at 31st August 2023	<u>6,540</u>	<u>6,540</u>
Net Book Value as at 1st Sept 2022	9,535	9,535

11 Debtors

	2023	2022
	£	£
Trade Debtors	9,237	11,099
	<u>9,237</u>	<u>11,099</u>

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,915	2,259
	<u>2,915</u>	<u>2,259</u>

13 Analysis of Charitable Funds

	31 Aug 2022	Income	Expenditure	Transfers	31 Aug 2023
	£	£	£	£	£
Unrestricted Funds					
General fund	67,426	164,122	(159,298)	(284)	71,966
Total	<u>67,426</u>	<u>164,122</u>	<u>(159,298)</u>	<u>(284)</u>	<u>71,966</u>

	31 Aug 2022	Income	Expenditure	Transfers	31 Aug 2023
	£	£	£	£	£
Restricted Funds					
Mission United Faith In Life	-	2,552	(2,836)	284	-
Department of work and pensions - admin support	-	12,502	(12,502)	-	-
Healthy holidays	-	20,031	(16,956)	-	3,075
Seacroft youth work	-	10,000	(10,000)	-	-
Warm spaces	-	1,000	(1,000)	-	-
Total	<u>-</u>	<u>46,085</u>	<u>(43,294)</u>	<u>284</u>	<u>3,075</u>
Total Funds	<u>67,426</u>	<u>210,207</u>	<u>(202,592)</u>	<u>-</u>	<u>75,041</u>

Fund Transfers

During the year £284 was transferred from unrestricted funds to cover the cost incurred in the Mission United Faith In Life fund.

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

	31 Aug 2021 £	Income £	Expenditure £	Transfers £	31 Aug 2022 £
Unrestricted Funds					
General fund	70,798	110,246	(113,222)	(396)	67,426
Total	<u>70,798</u>	<u>110,246</u>	<u>(113,222)</u>	<u>(396)</u>	<u>67,426</u>
	31 Aug 2021 £	Income £	Expenditure £	Transfers £	31 Aug 2022 £
Restricted Funds					
Mission United Faith In Life	-	400	(796)	396	-
Youth worker retreat	102	-	(102)	-	-
Confidential charitable trust grant	-	15,000	(15,000)	-	-
Department of work and pensions - admin support	-	14,954	(14,954)	-	-
Healthy holidays fund	-	16,506	(16,506)	-	-
Bradford cathedral digital resource	-	1,000	(1,000)	-	-
Total	<u>102</u>	<u>46,860</u>	<u>(47,358)</u>	<u>396</u>	<u>-</u>
Total Funds	<u>70,900</u>	<u>157,106</u>	<u>(160,580)</u>	<u>-</u>	<u>67,426</u>

Fund Descriptions for Material Funds

Mission United Faith In Life	Funds to facilitate local mission work in Leeds and Bradford.
Confidential charitable trust	Funding toward specific project work.
Department of work and pensions - admin support	Administration support.
Bradford cathedral digital resource	Funding toward creating a specific digital resource for and with Bradford Cathedral.
Bradford VCS Alliance	Grant given for youth project activity costs.
Healthy holidays	Leeds Community Foundation grant given to run a Healthy Holidays Program run during school holidays.
Seacroft youth work	Funds donated for youth work in Seacroft
Warm spaces	Voluntary Action Leeds grant given to create weekly warm spaces for young

Missional Generation

Year Ended 31st August 2023

Notes to the Financial Statements

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	6,540	-	6,540
Current assets	71,416	-	71,416
Creditors less than 1 year	(2,915)	-	(2,915)
	<u>75,041</u>	<u>-</u>	<u>75,041</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	9,535	-	9,535
Current assets	58,849	1,300	60,149
Creditors less than 1 year	(959)	(1,300)	(2,259)
	<u>67,425</u>	<u>-</u>	<u>67,425</u>

15 Related Party Transactions

There were no related party transactions during the year ending 31st August 2023 (2022: nil).

MISSIONAL GENERATION

England & Wales - Charity number 1156660

Accounts

Registered Charity no. 1156660

Missional Generation

Trustees Annual Report and Accounts

Year Ended 31st August 2022



Missional Generation

Year Ended 31st August 2022

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Missional Generation

Year Ended 31st August 2022

Legal and Administrative Information

Reference

The Charity is called "Missional Generation" and is registered with the Charity Commission for England and Wales. Missional Generation is a Charitable Incorporated Organisation (CIO) incorporated on the 11 April 2014.

Registered Charity Number	1156660
Registered Office	Bridge Community Church Rider Street, Burmantofts Leeds LS9 7BQ

Date of incorporation	11 April 2014
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The Trustees

The trustee's who have served during the year until the date this report was approved are:

Kim Lawrence	<i>Appointed July 22</i>
Sophie Pecher	
Rev Derek Jones	
Nic Castle	
Daniel Wood	<i>Resigned Jan 22</i>
Patricia Gray	<i>Resigned Sep 22</i>

Key Management Personnel

Chief Executive Officer and Trustees

Primary Bankers

The Co-operative Bank
20 Commercial Street
Leeds
LS1 6AL

Independent Examiner:

Nigel Wyatt
125 Main Street
Garforth
Leeds
LS25 1AF

Website

www.missionalgen.co.uk

Missional Generation

Year Ended 31st August 2022

Trustee's Annual Report

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustees are recruited and appointed by the charity by a majority vote of existing trustee's at any of trustee's meeting with a quorate attendance. The governing document trustee's serve a maximum 4 year term until they must be reappointed by the board. A trustee can serve for a maximum of 3 terms.

Public benefit

The trustees have given their due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objects and activities of the charity

To advance the Christian Religion, in particular but not exclusively through the training and support of young people and youth leaders.

Achievements and performance during the year

Appointing MG workers and wider team

The Board of Trustees made the decision to employ 2 MG workers and an administrator, initially part-time, with their role being to support weekly sessions enabling young people to consider how to support one another better, be positive citizens in society whilst exploring how faith and the Church can help them.

At the start of September, we were able to employ 2 MG workers and an administrator to help support the churches and community groups we help with weekly support to run sessions for kids and teenager groups. In November, we then took on another MG worker to support the churches. This gave us the team to build our annual vision to increase the provision and support churches and community groups we are actively in partnership with.

In January 2022 we employed another 2 people to work on our Social media and Digital comms as well as Animation and Video editing. This has given us the opportunity to reach more people and widen the work we do in developing resources for youth and children's work sessions.

EcoGen

We established two refillable eco stations on the back of the climate concern children and young people were feeling. These stalls enable young people to take a lead in selling eco-friendly refillable items to reduce single-use plastic. We saw children getting a sense of satisfaction in being proactive in their local communities to bring positive change through taking ownership of their passion to tackle the climate concerns.

Facilitating youth and children workers breakfasts

During lockdown and beyond we have seen the need to regularly support and gather youth and children leaders to help them feel supported in a wide network of workers to navigate worries and concerns when relating to the setting up and starting of weekly groups with children and young people and to celebrate positive stories in their contexts. These times are important to help the workers we have within our network to feel able to achieve the work they have been given to do without feeling isolated.

Missional Generation

Year Ended 31st August 2022

Trustee's Annual Report

Mission United Faith In Life

We hosted our 1st in-person meeting since Covid - 19 in July 2021 with the plans to host an overnight social action and environmental day in November 2021. Our central events like Mission United Faith In Life offer young people the chance to meet and connect with other young people in the local area to give them a space to explore life and learn to become proactive in their local communities as they develop new skills and interest within the activities we offer. Each time we facilitate such a gathering (which is three times a year) we look to include young people with the chance to take a lead and host like we did at our November gathering in Bradford.

Creating resources to support both local and national youth work contexts

We have continually worked to support youth and children leaders in developing paper and digital resources which helps groups, leaders and parents explore the meaning of life, reflect on the idea of faith and other personal interests and beliefs. We worked with national youth and children Christian charities to help develop a new Augmented Reality Christmas Resource made and written by a young person we are connected with. This opportunity for the young person gave them the chance to develop their skills in Art and Design to help see children across primary schools learn about the Christian understanding of Christmas.

We also developed a Digital Prayer Box allowing youth leaders in schools across Dublin, Ireland to have the chance to explore the meaning and methods of prayer within a traditional church setting. This gave the young people the chance to see and explore prayer within a Virtual Reality experience, be that on a Church Tour or Lord's prayer simulation.

Healthy holidays April 2022

We felt during Covid-19, provision and support for families in the most needy areas of Leeds needed more all year round support during school holidays. With this in mind, we were able to secure a year's worth of funding to help offer 6 weeks of activity and food provision across the year to help families that will struggle during school holidays to not feel that they do not have enough food or activities to provide for their children. This provision was given to support 60 kids in LS14 in the city of Leeds that gave local residents 6 weeks of hot food and provision for kids aged 4-11. The activities varied between sport, craft, football and cooking classes. Each time a child took part in the cooking class they were given a hamper of the ingredients they used to cook with to make at home with recipe cards to help them be able to recook the food they learnt with their families. This gave families that needed extra food enough, not just for the kids from the program we offered, but for all the family too.

Visiting Ireland

For many years now we have supported a network in Northern and Southern Ireland called CIYD. This partnership agreement helps their network to develop resources and teaching to help leaders they support to grow in confidence in their work as a youth and children leader. We will continue to develop the support we offer into CIYD as we grow our working partnership by creating social media material, weekly video sessions and digital resources.

Celebrating our 9th birthday

In November 2021 we celebrated the charity's 9th birthday in a small gathering as a team. The time spent together allowed us to rethink and shape our strategy in supporting and investing into local churches across Leeds to help strengthen youth and children's work provisions.

Missional Generation

Year Ended 31st August 2022

Trustee's Annual Report

Featured on TV, Songs of Praise

As the charity's reputation developed, linked to the digital resources we were creating using Animation, Virtual and Augmented Reality; we were given the chance to be showcased and interviewed on Songs of Praise. This opportunity gave us the chance to share the story behind how this type of resource developed from a young person's skills and interests. Over many years, we have created a number of VR and AR apps offering young people the chance to interactively learn through faith and life conversations. This gave us the way forward to working with other national partnerships to see churches, education and community groups use other resources we have on offer.

Speaking at events, training and conferences

Part of the work we do locally and nationally is to speak and input into events, training and conferences. We have been fortunate in being invited to a number of events, training and conferences both in Leeds and in Dublin, Ireland. These opportunities have given us the chance to showcase and demonstrate our understanding of youth and children's work as well our digital understanding linked to Generation Z and Alpha Gen. We network at these events to not only widen our understanding, but to also strengthen our resources to customise to the needs of local churches, education and local community groups.

Plans for the future

Growing the MG worker model

We are hoping to further identify additional areas in Leeds and Bradford that require weekly youth and children's resources, up to 16 hours a week. From our resource to date, we believe there are potentially 26 churches, education and community settings that could benefit from weekly provision, from one or more of our MG workers. We anticipate that there needs to be a growth of employing new members of staff to support the potential demand that we've identified.

Central youth gatherings

There is a great benefit to develop ongoing residential opportunities and events for children and young people that will support the social and emotional wellbeing for those that access extra-recreational provision. We anticipate creating 3 regular gatherings a year, and are developing conversations on running a Year 6 adventure camp.

Developing interactive faith and educational resources

We are hoping to build upon our national partnership agreement where we will be creating faith and educational resources that offer an all-year-round digital activities for churches, education and local community groups.

School holiday food and activity provision

We want to further build upon the support we offer children in the East of Leeds that need school holiday provision for food and activity plans. There are plans in motion to continue doing similar level of provision in the East of Leeds from September 2022 onwards, funding permitting.

Missional Generation

Year Ended 31st August 2022

Trustee's Annual Report

Finance review

The financial position of the charity at 31st August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2022	2021
Net income / (expenditure)	(3,474)	11,272
Restricted funds	-	102
Unrestricted funds	67,426	70,798
Total Funds	<u>67,426</u>	<u>70,900</u>

Reserves policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months running costs. Reserves held on the 31st August 2022 were £65,366 (2021: 70,798) this is 5.4 months of unrestricted expenditure (2021: 10.7 months). The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Going concern consideration

There are no material uncertainties about the charities ability to continue as a going concern. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Missional Generation

Year Ended 31st August 2022

Trustee's Annual Report

Statement of Trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees

Name of Trustee:

Signed on behalf of the Trustees:

Date of approval:

Missional Generation

Year Ended 31st August 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Missional Generation ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date:

Missional Generation

Year Ended 31st August 2022

Statement of Financial Activities

		Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies	2	64,311	47,460	111,771	50,518
Charitable activities	3	45,935	400	46,335	68,810
Total Income		110,246	47,860	158,106	119,328
Expenditure					
Expenditure on charitable activities	5	112,322	48,358	160,680	107,866
Activities for generating income	6	900	-	900	190
Total expenditure		113,222	48,358	161,580	108,056
Net income / (expenditure)		(2,976)	(498)	(3,474)	11,272
Net income and net movement in funds					
Total funds brought forward	13	70,798	102	70,900	59,628
Transfers	13	(396)	396	-	-
Total funds carried forward	13	67,426	-	67,426	70,900

All income and expenditure derive from continuing activities.

Missional Generation

Year Ended 31st August 2022

Statement of Financial Position

		31 Aug 2022	31 Aug 2021
	Note	£	£
Fixed assets			
Tangible assets	10	9,535	5,373
Current assets			
Debtors	11	11,099	6,500
Cash at bank and in hand		49,050	60,594
		<u>60,149</u>	<u>67,094</u>
Creditors: amounts falling due within one year	12	<u>2,259</u>	<u>1,567</u>
Net current assets		<u>57,890</u>	<u>65,527</u>
Total assets less current liabilities		<u>67,426</u>	<u>70,900</u>
Net assets	14	<u>67,426</u>	<u>70,900</u>
Funds of the charity			
Restricted funds	13	-	102
Unrestricted funds		<u>67,426</u>	<u>70,798</u>
Total charity funds		<u>67,426</u>	<u>70,900</u>

Directors responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Signed on behalf of the Trustees:

Date of approval:

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful live of the asset. Computer and Equipment assets are depreciated on a 25% straight line policy.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations and gift aid	64,311	15,000	79,311
Grants	-	32,460	32,460
Total	64,311	47,460	111,771

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations and gift aid	25,524	15,000	40,524
Grants	2,500	7,494	9,994
Total	28,024	22,494	50,518

During the year £14,954 was received as a grant from the governments Department for Work and Pensions for workplaced support. All conditions of the grant were satisfied.

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Expenses reimbursed	366	-	366
Speaking engagements and MG local	499	-	499
Mission fees and contributions	-	400	400
Resources, workshop and media development	39,637	-	39,637
Schools support income	500	-	500
Youth work support income	4,933	-	4,933
Total	45,935	400	46,335

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Expenses reimbursed	-	-	-
Speaking engagements and MG local	3,340	-	3,340
Mission fees and contributions	-	350	350
Resources, workshop and media development	65,120	-	65,120
Schools support income	-	-	-
Youth work support income	-	-	-
Total	68,460	350	68,810

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

4 Volunteers

During the year we've had a number of volunteers from the churches we have supported, from members of leadership to parents, averaging around 20 volunteers.

5 Expenditure on charitable activities by expenditure type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration costs	11,887	-	11,887
IT & website	859	-	859
Mission costs	-	796	796
MG local, speaking engagements and school costs	3,202	1,000	4,202
Office costs	3,990	-	3,990
Resource development and merchandise	10,841	-	10,841
Salary and subcontractor costs	69,695	38,687	108,382
Staff and team expense	11,444	102	11,546
Subscriptions	404	-	404
Project costs	-	7,773	7,773
Total	112,322	48,358	160,680

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Administration costs	8,573	-	8,573
IT & website	362	-	362
Mission costs	-	1,332	1,332
MG local, speaking engagements and school costs	1,106	-	1,106
Office costs	5,625	-	5,625
Resource development and merchandise	12,568	-	12,568
Salary and subcontractor costs	48,279	27,494	75,774
Staff and team expense	1,682	-	1,682
Subscriptions	846	-	846
Project costs	-	-	-
Total	79,040	28,826	107,866

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

6 Expenditure on activities for generating income

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Communication & fundraising costs	900	-	900
	<u>900</u>	<u>-</u>	<u>900</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
Communication & fundraising costs	190	-	190
	<u>190</u>	<u>-</u>	<u>190</u>

7 Accountancy and independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination	959	750
Accountancy services, internal reporting	1,632	817
	<u>2,591</u>	<u>1,567</u>

8 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	99,811	51,841
Social security costs	2,566	1,012
Employer contributions to pension plans	2,105	1,669
	<u>104,482</u>	<u>54,522</u>
Subcontractor costs during the year	3,900	22,135
Total staff costs	<u>108,382</u>	<u>76,657</u>

The average head count of employees during the year was as follows:

	2022	2021
Average Head Count	8	3

Number of employees how received benefits of more than £60,000 during the year was as follows:

	2022	2021
More than £60,000	-	-

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

Key Management Personnel

The charity considers its key management personnel to be the CEO and the Trustees. The total employee benefits received by key management were as follows:

	2022	2021
	£	£
Key management personnel employee benefit	32,781	32,697

9 Trustee remuneration and expenses

During the year none of the trustees have been paid any remuneration (2021: nil). During the year none incurred out of pocket expenses (2021: £260).

10 Tangible Fixed Assets

	Computers and Equipment	Total
	£	£
Cost as at 1st Sept 2021	18,017	18,017
Additions	7,142	7,142
Disposals	(760)	(760)
Cost as at 31st August 2022	<u>24,399</u>	<u>24,399</u>
Depreciation as at 1st Sept 2021	12,645	12,645
Depreciation Charge	2,979	2,979
Disposals	(760)	(760)
Depreciation as at 31st August 2022	<u>14,864</u>	<u>14,864</u>
Net Book Value as at 31st August 2022	<u>9,535</u>	<u>9,535</u>
Net Book Value as at 1st Sept 2021	5,372	5,372

11 Debtors

	31 Aug 2022	31 Aug 2021
	£	£
Trade Debtors	11,099	6,500
	<u>11,099</u>	<u>6,500</u>

12 Creditors: amounts falling due within one year

	31 Aug 2022	31 Aug 2021
	£	£
Accruals	2,259	1,567
	<u>2,259</u>	<u>1,567</u>

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

13 Analysis of charitable funds

	31 Aug 2021 £	Income £	Expenditure £	Transfers £	31 Aug 2022 £
Unrestricted funds					
General fund	70,798	110,246	(113,222)	(396)	67,426
Total	<u>70,798</u>	<u>110,246</u>	<u>(113,222)</u>	<u>(396)</u>	<u>67,426</u>
	31 Aug 2021 £	Income £	Expenditure £	Transfers £	31 Aug 2022 £
Restricted funds					
Mission United Faith In Life	-	400	(796)	396	-
Youth worker retreat	102	-	(102)	-	-
Confidential charitable trust grant	-	15,000	(15,000)	-	-
Department of work and pensions - admin support	-	14,954	(14,954)	-	-
Healthy holidays fund	-	16,506	(16,506)	-	-
Bradford VCS Alliance	-	1,000	(1,000)	-	-
Total	<u>102</u>	<u>47,860</u>	<u>(48,358)</u>	<u>396</u>	<u>-</u>
Total funds	<u>70,900</u>	<u>158,106</u>	<u>(161,580)</u>	<u>-</u>	<u>67,426</u>

Fund transfers

During the year £396 was transferred from unrestricted funds to cover the cost incurred in the Mission United Faith In Life Funds

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

Analysis of charitable funds cont.

	31 Aug 2020 £	Income £	Expenditure £	Transfers £	31 Aug 2021 £
Unrestricted funds					
General fund	54,526	96,484	(79,230)	(982)	70,798
Total	<u>54,526</u>	<u>96,484</u>	<u>(79,230)</u>	<u>(982)</u>	<u>70,798</u>
	31 Aug 2020 £	Income £	Expenditure £	Transfers £	31 Aug 2021 £
Restricted funds					
Mission United Faith In Life	-	350	(1,332)	982	-
Youth worker retreat	102	-	-	-	102
Confidential charitable trust grant	-	15,000	(15,000)	-	-
Department of work and pensions - admin support	-	7,494	(7,494)	-	-
Bradford cathedral digital resource	5,000	-	(5,000)	-	-
Total	<u>5,102</u>	<u>22,844</u>	<u>(28,826)</u>	<u>982</u>	<u>102</u>
Total Funds	<u>59,628</u>	<u>119,328</u>	<u>(108,056)</u>	<u>-</u>	<u>70,900</u>

Fund descriptions for material funds

Mission United Faith In Life	Funds to facilitate local mission work in Leeds and Bradford.
Youth worker retreat	Funds to provide youth worker retreat conferences.
Confidential charitable trust grant	Funding toward specific project work.
Department of work and pensions - admin support	Administration support.
Bradford cathedral digital resource	Funding toward creating a specific digital resource for and with Bradford Cathedral.
Healthy holidays fund	Support families in Leeds with food and activities during the school holidays.
Bradford VCS Alliance	Grant given for youth project activity costs.

Missional Generation

Year Ended 31st August 2022

Notes to the Financial Statements

14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	9,535	-	9,535
Current assets	58,849	1,300	60,149
Creditors less than 1 year	(959)	(1,300)	(2,259)
	<u>67,426</u>	<u>-</u>	<u>67,426</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	5,373	-	5,373
Current Assets	66,992	102	67,094
Creditors less than 1 year	(1,567)	-	(1,567)
	<u>70,798</u>	<u>102</u>	<u>70,900</u>

15 Related party transactions

There were no related party transactions during the year ending 31st August 2022 (2021: nil).

16 Gift In Kind

During the year Missional Generation received no gifts in kind (2021: one donation of legal advice on copyright law to the value of £3,240).

MISSIONAL GENERATION

England & Wales - Charity number 1156660

Accounts

Registered Charity no. 1156660

Missional Generation

Trustees Annual Report and Accounts

Year Ended 31st August 2021



Missional Generation

Year Ended 31st August 2021

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Missional Generation

Year Ended 31st August 2021

Legal and Administrative Information

Reference

The Charity is called "Missional Generation" and is registered with the Charity Commission for England and Wales. Missional Generation is a Charitable Incorporated Organisation (CIO) incorporated on the 11 April 2014.

Registered Charity Number	1156660
Registered Office	Bridge Community Church Rider Street, Burmantofts Leeds LS9 7BQ

Date of incorporation	11 April 2014
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The Trustees

The trustee's who have served during the year until the date this report was approved are:

Sophie Pecher
Patricia Gray
Rev Derek Jones
Daniel Wood
Nick Castle

Key Management Personnel

Chief Executive Officer
Charity Administrator

Primary Bankers

The Co-operative Bank
20 Commercial Street
Leeds
LS1 6AL

Independent Examiner:

Nigel Wyatt
125 Main Street
Garforth
Leeds
LS25 1AF

Website

www.missionalgen.co.uk

Missional Generation

Year Ended 31st August 2021

Trustee's Annual Report

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustees are recruited and appointed by the charity by a majority vote of existing trustee's at any of trustee's meeting with a quorate attendance. The governing document trustee's serve a maximum 4 year term until they must be reappointed by the board. A trustee can serve for a maximum of 3 terms.

Public Benefit

The trustees have given their due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objects and activities of the charity

To advance the Christian Religion, in particular but not exclusively through the training and support of young people and youth leaders.

Achievements and performance during the year

During this last year, we have continued to visit churches, organisations and charities to support youth leaders and deliver sessions to their young people. Our sessions have enabled young people to consider how to better support one another, be positive citizens in society whilst exploring how faith and the Church can help them.

With Covid-19 restrictions we had to make adjustments to our usual deliver and found that over the course of the year we utilised online 'meet ups' and gatherings for the times when we were in lockdown and also times when it was felt that this would be the safest and most inclusive option.

Our online meet ups involved gathering youth groups and their leaders from a range of settings, denominations and organisations, having fun together and reflecting on a topic or teaching.

We have also made use of online gatherings when resourcing local church youth and children's provision. This helped youth leaders feel supported over a time that has been very difficult for many, by continuing to invest into their regular groups. We developed new digital resources to help create energy and fun in digital meetups. We had youth volunteers help us to develop and deliver sessions that made use of popular gaming platforms such as Minecraft and Mario Kart in a safe and exciting way.

We continued to offer and organise monthly meet ups for youth leaders in Bradford and co-host similar gatherings with other charities in Leeds. Our meet ups reflected the guidance and requirements and the time, and so at times were in person and socially distant, whilst at other times were online and at other times we offered a hybrid option of both. We use these as an opportunity to bring youth leaders together to consider the needs of the cities, share good practice and support one another.

We continued to offer and deliver ongoing bespoke support to local Youth and Children's leaders. Over the past year, we have offered mentoring and coaching both formally and informally and we have provided space and opportunity for youth and children's leaders to reflect and develop their professional practice. This has enabled leaders to consider their motivations, opportunities and

Missional Generation

Year Ended 31st August 2021

Trustee's Annual Report

timescales and has encouraged them to develop in their roles and in the support that they offer children and young people in their care.

Over the past year, our schools work had to adapt in line with restrictions. We continued to work closely with schools and used a range of methods to keep engagement with pupils and to help them to explore life issues and the Christian faith. This included pre-recorded assemblies and reflections, digital weekend retreats, supporting in the Covid testing process and creating resources that the schools requested. We really wanted to get alongside chaplaincies and school staff and show them that over this time our practical support and delivery was still available to them. As we approached the summer, we started to explore some 'in person' sessions too as restrictions changed and were relaxed.

We again worked with the Church of England to help children and families to reflect and develop an understanding of their personal faith and the Christian understanding of prayer. This year's digital resource again made use of Augmented Reality gaming and was created in collaboration with The Cheeky Pandas and so each game had a panda theme and was a fun way for children and families to connect together to explore faith and prayer. We found the app had success due to its accessibility through smart devices at a time of national restrictions.

We also created a new and innovative resource for the Kids' provision at New Wine. This was a great opportunity to work with the New Wine team to create a fun resource exploring faith in God for children and families who connected in to the New Wine Summer conference.

Over the latter part of this year, we started to develop a new initiative called Eco Gen. Eco Gen is a resource that helps young people to explore their thoughts and feelings regarding the climate emergency, consider how they can bring great change and set up a refillable station at their Church. This will be fully launched in the autumn. However, it has been great to work with partner organisations to pull this together and to see a keen interest from local churches and organisations in being involved.

Plans for the future

Resourcing Local Youth Provision

Over the next year, we want to make bold moves forward in supporting the youth and children's provision in the local area. We have seen the impact of the pandemic on the recruitment and retention of youth and children's workers locally and also on the direct delivery of children's and youth work. We have seen provision being hugely scaled back and leaders stepping down from roles due to the mounting pressures and restrictions that are making it very challenging to run good quality and impactful Christian youth work.

We are in the process of appointing two MG Workers who will work with up to 3 local Churches delivering activities with children and young people. Each church will have bespoke provision and we will work with them to develop a long-term strategy and approach to see the youth and children's work develop, strengthen and thrive. We want to help to re-build some of what has been lost in the pandemic and work closely with Churches on the ground to re-establish and in some places start from scratch youth and children's provision. The Churches will fund this role by paying a set sum of money each month to pay for the salary and CPD for the member of staff.

Over the course of this financial year, we plan to develop this model and our hope would be to connect with more churches and over time recruit additional members of staff to the team to deliver this role. We are currently in conversation with 28 churches who have expressed an interest and said that they have need for this kind of joint working arrangement.

Missional Generation

Year Ended 31st August 2021

Trustee's Annual Report

We feel that youth and children's work can be quite isolating and so building a team on staff of youth workers provides a space for sharing good practice, developing a team mentality and supporting one another in their roles. We are planning space within each role for team members to receive high quality training from CYM in children's and youth work.

The churches will be guaranteed a staff member who has received good quality recognised safeguarding training and continuous development within their role.

Supporting local youth and children's leaders

Over the coming year, we would like to invest support into local children's and youth leaders by organising regular relevant training and networking opportunities. We will consult with leaders to see what training will be beneficial and will plan specialist delivery for certain topics. We will ask for feedback following training to see if it has been beneficial and to find out what we can do better next time.

We also plan to organise a retreat to refresh youth and children's leaders who are feeling drained and in need of space to reflect and rest.

Connecting local young people together

Over the course of this year, we plan to deliver a range of residential opportunities that connect young people from across Leeds and Bradford and help them to explore faith and grow in confidence.

We will closely follow the Covid restrictions guidance for youth settings. We feel that the pandemic has meant that young people have missed out on valuable opportunities to connect and enjoy residential experiences. It is therefore our hope to work with Leeds and Bradford churches and Christian youth organisations to deliver fun, safe and high quality residential with varied programmes and activities.

We will seek funding to help these activities to take place and to ensure that they are delivered in a Covid safe way.

Digital innovation

EcoGen

Last year we started to develop a programme of activities called EcoGen. This is a series of sessions that develop a strategy for a pro-active response from local young people to the climate emergency and eco-anxiety. We hope to roll this out across different churches in the local area and to help them to establish 'filling stations' in their churches run by young people from the youth group.

We also plan to develop a series of digital resources that can be used within these sessions. Our digital innovator will create these in conversation with the team. We are sure these will be a fun way to bring conversations to life around making a difference both locally and globally.

Local and national digital resources

We have projects in the pipeline to create both local and national digital resources and animations for youth and children's charities. Our past experience has shown how these can enhance the experience of exploring topics and themes and how accessible they are to young people and children.

Missional Generation

Year Ended 31st August 2021

Trustee's Annual Report

Finance Review

The financial position of the charity at 31st August 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	17 Months	
	2021	2020
Net income / (expenditure)	16,272	29,078
Restricted funds	102	5,102
Unrestricted funds	70,798	54,526
Total Funds	70,900	59,628

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months running costs. Reserves held on the 31st August 2021 were £70,798 (2020: £54,526), this is 10.7 months of unrestricted expenditure (2020: 12.2 months). The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Going Concern consideration

There are no material uncertainties about the charities ability to continue as a going concern. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

Missional Generation

Year Ended 31st August 2021

Trustee's Annual Report

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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. The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees

Name of Trustee:

Signed on behalf of the Trustees:

Date of approval:

Missional Generation

Year Ended 31st August 2021

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Missional Generation ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date:

Missional Generation

Year Ended 31st August 2021

Statement of Financial Activities

		17 Months			
		Unrestricted Funds	2021 Restricted Funds	Total Funds	2020 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies	2	28,024	22,494	50,518	68,944
Charitable activities	3	66,112	350	66,462	45,958
Other trading activities	4	2,348	-	2,348	1,700
Total Income		<u>96,484</u>	<u>22,844</u>	<u>119,328</u>	<u>116,601</u>
Expenditure					
Expenditure on charitable activities	6	79,040	28,826	107,866	85,570
Activities for generating income	7	190	-	190	1,953
Total Expenditure		<u>79,230</u>	<u>28,826</u>	<u>108,056</u>	<u>87,523</u>
Net income / (expenditure)		<u>17,254</u>	<u>(5,982)</u>	<u>11,272</u>	<u>29,078</u>
Net income and net movement in funds					
Total funds brought forward	14	54,526	5,102	59,628	30,550
Transfers	14	(982)	982	-	-
Total funds carried forward	14	<u>70,798</u>	<u>102</u>	<u>70,900</u>	<u>59,628</u>

All income and expenditure derive from continuing activities.

Missional Generation

Year Ended 31st August 2021

Statement of Financial Position

		2021	2020
	Note	31 Aug 21	31 Aug 20
		£	£
Fixed Asests			
Tangible Assets	11	5,373	7,163
Current assets			
Debtors	12	6,500	4,650
Cash at bank and in hand		60,594	48,495
		<u>67,094</u>	<u>53,145</u>
Creditors: amounts falling due within one year	13	1,567	680
Net current assets		<u>65,527</u>	<u>52,465</u>
Total assets less current liabilities		<u>70,900</u>	<u>59,627</u>
Net assets	15	<u>70,900</u>	<u>59,627</u>
Funds of the charity			
Restricted funds	14	102	5,102
Unrestricted funds		70,798	54,526
Total charity funds		<u>70,900</u>	<u>59,628</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Signed on behalf of the Trustees:

Date of approval:

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful live of the asset. Computer and Equipment assets are depreciated on a 25% straight line policy.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and gift aid	25,524	15,000	40,524
Grants	2,500	7,494	9,994
Total	28,024	22,494	50,518

	Unrestricted Funds £	Restricted Funds £	17 Months Total Funds 2020 £
Donations and gift aid	40,185	-	40,185
Grants	2,500	26,259	28,759
Total	42,685	26,259	68,944

During the year £7,494.24 was received as a grant from the governments Department for Work and Pensions for work placed support. All conditions of the grant were satisfied.

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Speaking Engagements and MG Local	3,340	-	3,340
Mentoring support	-	-	-
Mission fees and contributions	-	350	350
Resources, workshop and media development	62,772	-	62,772
Schools support income	-	-	-
	66,112	350	66,462

	Unrestricted Funds £	Restricted Funds £	17 Months Total Funds 2020 £
Speaking Engagements and MG Local	6,267	-	6,267
Mentoring support	1,300	-	1,300
Mission fees and contributions	-	3,747	3,747
Resources, workshop and media development	27,785	-	27,785
Schools support income	6,860	-	6,860
	42,212	3,747	45,958

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

4 Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Other	-	-	-
Film editing and production	2,348	-	2,348
	<u>2,348</u>	<u>-</u>	<u>2,348</u>

	Unrestricted Funds	Restricted Funds	17 Months Total Funds 2020
	£	£	£
Other	-	-	-
Film editing and production	1,700	-	1,700
	<u>1,700</u>	<u>-</u>	<u>1,700</u>

5 Volunteers

During the year we've had a number of volunteers from the churches we have supported, from members of leadership to parents, averaging around 20 volunteers.

6 Expenditure on charitable activities by expenditure type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Administration Costs	8,573	-	8,573
IT & Website	362	-	362
Mission Costs	-	1,332	1,332
Missional Generation Local, Speaking Engagements and School Costs	1,106	-	1,106
Office Costs	5,625	-	5,625
Resource Development and Merchandise	12,568	-	12,568
Salary and Subcontractor Costs	48,279	27,494	75,774
Staff and Team Expense	1,682	-	1,682
Subscriptions	846	-	846
	<u>79,040</u>	<u>28,826</u>	<u>107,866</u>

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	17 Months Total Funds 2020
	£	£	£
Administration Costs	8,725	-	8,725
IT & Website	629	-	629
Mission Costs	199	4,707	4,906
Missional Generation Local, Speaking Engagements and School Costs	762	-	762
Office Costs	6,616	-	6,616
Resource Development and Merchandise	2,715	-	2,715
Salary and Subcontractor Costs	25,636	29,809	55,445
Staff and Team Expense	5,015	-	5,015
Subscriptions	756	-	756
	<u>51,053</u>	<u>34,516</u>	<u>85,570</u>

7 Expenditure on activities for generating income

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Communication & Fundraising costs	190	-	190
	<u>190</u>	<u>-</u>	<u>190</u>

	Unrestricted Funds	Restricted Funds	17 Months Total Funds 2020
	£	£	£
Communication & Fundraising costs	1,953	-	1,953
	<u>1,953</u>	<u>-</u>	<u>1,953</u>

8 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
Independent examination	750	200
Accountancy services, internal reporting	817	-
	<u>1,567</u>	<u>200</u>

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	17 Months	
	2021	2020
	£	£
Wages and salaries	51,841	51,985
Social security costs	1,012	3,926
Employer contributions to pension plans	1,669	1,200
	<u>54,522</u>	<u>57,112</u>
Subcontractor costs during the year	22,135	1,333
Total Staff costs	<u>76,657</u>	<u>58,445</u>

The average head count of employees during the year was as follows:

	2021	2020
Average Head Count	3	2

Number of employees how received benefits of more than £60,000 during the year was as follows:

	2021	2020
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the CEO and the Charity Administrator. The total employee benefits received by key management were as follows:

	17 Months	
	2021	2020
	£	£
Key management personnel employee benefit	44,075	57,112

10 Trustee remuneration and expenses

During the year none of the trustees have been paid any reuneration (2020: nill). During the year one Trustee incurred out of pocket expenses of £260 for mobile phone expenses (2020: 0).

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

11 Tangible Fixed Assets

	Computers and Equipment	Total
	£	£
Cost as at 1st Sept 2020	18,016	18,016
Additions	-	-
Cost as at 31st August 2021	<u>18,016</u>	<u>18,016</u>
Depreciation as at 1st Sept 2020	10,853	10,853
Depreciation Charge	1,791	1,791
Depreciation as at 31st August 2021	<u>12,644</u>	<u>12,644</u>
Net Book Value as at 31st August 2021	<u>5,373</u>	<u>5,372</u>
Net Book Value as at 1st Sept 2020	7,164	7,164

12 Debtors

	31 Aug 21	31 Aug 20
	£	£
Trade Debtors	6,500	4,650
	<u>6,500</u>	<u>4,650</u>

13 Creditors: amounts falling due within one year

	31 Aug 21	31 Aug 20
	£	£
Accruals	1,567	680
	<u>1,567</u>	<u>680</u>

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

14 Analysis of Charitable Funds

	31 Aug 2020 £	Income £	Expenditure £	Transfers £	31 Aug 2021 £
Unrestricted Funds					
General Fund	54,526	96,484	(79,230)	(982)	70,798
Designated					
The Fountain	-	-	-	-	-
Total	54,526	96,484	(79,230)	(982)	70,798
	31 Aug 2020 £	Income £	Expenditure £	Transfers £	31 Aug 2021 £
Restricted Funds					
Mission United Faith In Life	-	350	(1,332)	982	-
Youth Worker Retreat	102	-	-	-	102
Confidential Charitable Trust Grant	-	15,000	(15,000)	-	-
Department of work and pensions - Admin support	-	7,494	(7,494)	-	-
Bradford Cathedral Digital Resource	5,000	-	(5,000)	-	-
Total	5,102	22,844	(28,826)	982	102
Total Funds	59,628	119,328	(108,056)	-	70,900

Fund transfers

During the year £982 was transferred from unrestricted funds to cover the cost incurred in the mission United faith in Life Fund during the pandemic that did not have income to cover them.

Fund descriptions for material funds

The Fountain	Fund to provide bursary and grant funding for young peoples initiatives
Mission United Faith In Life	Funds to facilitate local mission work in Leeds and Bradford
Youth Worker Retreat	Funds to provide youth worker retreat conferences
Confidential Charitable Trust Grant	Funding toward specific project work
Department of work and pensions - Admin support	Administration support
Bradford Cathedral Digital Resource	Funding toward created a specific digital resource for and with Bradford Cathedral.

Missional Generation

Year Ended 31st August 2021

Notes to the Financial Statements

15 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	5,373	-	5,373
Current Assets	66,992	102	67,094
Creditors less than 1 year	(1,567)	-	(1,567)
	<u>70,798</u>	<u>102</u>	<u>70,900</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	7,163	-	7,163
Current Assets	48,043	5,102	53,145
Creditors less than 1 year	(680)	-	(680)
	<u>54,526</u>	<u>5,102</u>	<u>59,628</u>

16 Change in accounting period

The trustees made the decision to change the accounting period year end from the 5th of April to the 31st of August in 2020. As part of this transition the accounting period ending 31st of August 2020 was a 17 month accounting period.

17 Related party transactions

During the year one Trustee made a purchase of £43 of resources from the Charity (2020: £0). Rev Derek Jones as a trustee paid two invoice payments for Christmas booklets and a digital pass together they totaled £43.

18 Gift In Kind

During the year Missional Generation received a donation of time of legal advice on copyright law to the value of £3,240.

Accounts

Registered Charity no. 1156660

Missional Generation

Trustees Annual Report and Accounts

Year Ended 31st August 2020

**17 month period of account from the 6th
April 2019 to 31st August 2020**



Missional Generation

Year Ended 31st August 2020

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Missional Generation

Year Ended 31st August 2020

Legal and Administrative Information

Reference

The Charity is called "Missional Generation" and is registered with the Charity Commission for England and Wales. Missional Generation is a Charitable Incorporated Organisation (CIO) incorporated on the 11 April 2014.

Registered Charity Number	1156660
Registered Office	Bridge Community Church Rider Street, Burmantofts Leeds LS9 7BQ

Date of incorporation	11 April 2014
------------------------------	---------------

The Trustees

The trustee's who have served during the year until the date this report was approved are:

Sophie Pecher	<i>Appointed 17th September 2019</i>
Patricia Gray	
Rev Derek Jones	
Daniel Wood	
Nick Castle	
Tim Wyatt	<i>Resigned 31st August 2020</i>
Ben Jones	<i>Resigned 30th April 2019</i>

Key Management Personnel

Chief Executive Officer
Charity Administrator

Primary Bankers

The Co-operative Bank
20 Commercial Street
Leeds
LS1 6AL

Independent Examiner:

Elizabeth Bird
12 The Oval
Leeds
LS28 5FH

Missional Generation

Year Ended 31st August 2020

Trustee's Annual Report

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Trustee's are recruited and appointed by the charity by a majority vote of existing trustee's at any of trustee's meeting with a corate attendance. The the governing document trustee's serve a maximum 4 year term until a they must be reappointed by the board. A trustee can serve for a maximum of 3 terms.

Public Benefit

The trustees have given their due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objects and activities of the charity

To advance the Christian Religion, in particular but not exclusively through the training and support of young people and youth leaders.

Missional Generation

Year Ended 31st August 2020

Trustee's Annual Report

Achievements and performance during the year

During this last period of account, we have continued to visit churches, organisations and charities to support youth leaders and deliver sessions to their young people. Our sessions have enabled young people to consider how to better support one another, be positive citizens in society whilst exploring how faith and the Church can help them.

We continued with the rhythm of organising residential gatherings twice a year for young people from Leeds and Bradford. Each residential has sung worship, inspirational speakers, a considerable amount of local community action and fun times together. During the residential, we help young people to take part in activities that benefit and engage with a local community. This has included visiting elderly care homes, running fun days, litter picking and cleaning up school grounds. They provide a great opportunity to promote community cohesion as we bring together over 10 groups from across diverse communities and backgrounds. We also bring all the young people together for an evening gathering in the summer to have lots of fun together and as a way to mark the achievements within the group. This year we organised a summer BBQ with inflatables and games together. We deliberately place these gatherings in places where smaller churches that don't have big resources or those that are connected to deprived areas can link in.

We organise monthly breakfasts for youth leaders in Bradford and co-host similar gatherings with other charities in Leeds. We use these as an opportunity to bring youth leaders together to consider the needs of the cities, share good practice and support one another.

We also seek to offer ongoing bespoke support to local Youth and Children's leaders. Over the past year, we have offered mentoring and coaching both formally and informally and we have provided space and opportunity for youth and children's leaders to reflect and develop their professional practice. This has enabled leaders to consider their motivations, opportunities and timescales and has encouraged them to develop in their roles and in the support that they offer children and young people in their care.

Over the past period of account, we have supported schools in exploring faith and helping young people to consider their perspective on important life issues. We use digital innovation such as Virtual Reality and Augmented Reality alongside innovative session plans to explore the Christian faith and the RE curriculum. We have helped young people to explore the key values of their school by delivering full school ethos and retreat days.

We have started working to develop some new Augmented Reality resources in collaboration with the Church of England to help children and families to reflect and develop an understanding of their personal faith and the Christian understanding of prayer. This resource will be launched in May 2020.

We have continued to regularly resource a chaplaincy in Bradford and a school in Leeds. We have also continued to produce high quality digital resources that can be used by children, young people and families to explore faith and values. One resource that has been ongoing over this year and will be released in the coming months, is a digital resource for the Church of England's Thy Kingdom Come initiative. This will be used by children and families to explore why Christians pray.

It has been wonderful to see networks grow and to continue to connect with schools, youth settings and churches. This included visiting 12 youth groups a week to deliver sessions, delivering a range of full school days and being a visiting speaker at residentials. We anticipate that we have again connected with over 2500 children and young people in different settings.

Missional Generation

Year Ended 31st August 2020

Trustee's Annual Report

From March 2020, we entered the first national lockdown and so proactively reached out to youth leaders and churches to offer remote support. This included a range of evening and day time zoom sessions that explored various points of interest and concern including emotional wellbeing for children and young people, ways to connect with young people remotely and through detached youth work and also facilitated a session in relation to Black Lives Matters.

Over this period of time, we took our gatherings online and did all we could to make them engaging and interactive. This helped groups across Leeds and Bradford to stay connected and provided space for them to explore faith and have fun together. These gatherings were a great opportunity to improve the wellbeing of young people.

We also delivered online sessions to local groups to help them to keep engagement and to promote wellbeing over a time that was difficult and isolating for many children and young people.

Finance Review

The financial position of the charity at 5 April 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	17 Months	12 Months
	2020	2019
Net income / (expenditure)	29,078	16,452
Restricted funds	54,526	8,866
Unrestricted funds	5,102	21,684
Total Funds	59,628	30,550

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months running costs. The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

Missional Generation

Year Ended 31st August 2020

Trustee's Annual Report

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

Missional Generation

Year Ended 31st August 2020

Trustee's Annual Report

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees

Name of Trustee:

Signed on behalf of the Trustees:

Date of approval:

Missional Generation

Year Ended 31st August 2020

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Missional Generation ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Elizabeth Bird
Independent Examiner

Date:

Missional Generation

Year Ended 31st August 2020

Statement of Financial Activities

		2020 (17 Month accounting period)			2019
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Income					
Donations and legacies	2	42,685	26,259	68,944	34,722
Charitable activities	3	42,211	3,747	45,958	14,468
Other trading activities	4	1,700	-	1,700	900
Total Income		<u>86,596</u>	<u>30,005</u>	<u>116,601</u>	<u>50,090</u>
Expenditure					
Expenditure on charitable activities	6	51,055	34,515	85,570	33,638
Activities for generating income	7	1,953	-	1,953	-
Total Expenditure		<u>53,008</u>	<u>34,515</u>	<u>87,523</u>	<u>33,638</u>
Net income / (expenditure)		<u>33,588</u>	<u>(4,510)</u>	<u>29,078</u>	<u>16,452</u>
Net income and net movement in funds					
Total funds brought forward	13	21,684	8,866	30,550	14,098
Transfers	13	(746)	746	-	
Total funds carried forward	13	<u>54,526</u>	<u>5,102</u>	<u>59,628</u>	<u>30,550</u>

All income and expenditure derive from continuing activities.

Missional Generation

Year Ended 31st August 2020

Statement of Financial Position

		2020	2019
	Note	31 Aug 20	5 Apr 19
		£	£
Fixed Asests			
Tangible Assets	11	7,163	7,314
Current assets			
Debtors	11	4,650	-
Cash at bank and in hand		48,495	23,236
		<u>53,145</u>	<u>23,236</u>
Creditors: amounts falling due within one year	12	680	-
Net current assets		<u>52,465</u>	<u>23,236</u>
Total assets less current liabilities		<u>59,628</u>	<u>30,550</u>
Net assets	14	<u>59,628</u>	<u>30,550</u>
Funds of the charity			
Restricted funds	13	5,102	8,866
Unrestricted funds		54,526	21,684
Total charity funds		<u>59,628</u>	<u>30,550</u>

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

Signed on behalf of the Trustees:

Date of approval:

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified and the donation is material to the accounts.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the accounts.
- Investment Income is included in the accounts when receivable.

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time, estimated useful live of the asset. Computer and Equipment assets are depreciated on a 25% straight line policy.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

2 Donations and legacies

	17 Months		
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Donations and gift aid	40,185	-	40,185
Grants	2,500	26,259	28,759
Total	42,685	26,259	68,944

	12 Months		
	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Donations and gift aid	12,735	500	13,235
Grants	5,287	16,200	21,487
Total	18,022	16,700	34,722

During the year £6,058.68 was received as a grant from the governments Department for Work and Pensions for work placed support. All conditions of the grant were satisfied.

3 Charitable activities

	17 Months		
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Speaking Engagements and MG Local	6,267	-	6,267
Mentoring support	1,300	-	1,300
Mission fees and contributions	-	3,747	3,747
Resources, workshop and media development	27,785	-	27,785
Schools support income	6,860	-	6,860
	42,211	3,747	45,958

	12 Months		
	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Speaking Engagements and MG Local	2,814	-	2,814
Mentoring support	3,850	-	3,850
Mission fees and contributions	-	1,028	1,028
Resources, workshop and media development	4,675	-	4,675
Schools support income	2,101	-	2,101
	13,440	1,028	14,468

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

4 Other trading activities

	Unrestricted Funds	Restricted Funds	17 Months Total Funds 2020
	£	£	£
Other	-	-	-
Film editing and production	1,700	-	1,700
	<u>1,700</u>	<u>-</u>	<u>1,700</u>

	Unrestricted Funds	Restricted Funds	12 Months Total Funds 2019
	£	£	£
Other	-	-	-
Film editing and production	900	-	900
	<u>900</u>	<u>-</u>	<u>900</u>

5 Volunteers

During the year the Missional Generation benefited from volunteer time to run and host United Mission Faith In Life. For more details about please find them outlined in the trustee report.

6 Expenditure on charitable activities by expenditure type

	Unrestricted Funds	Restricted Funds	17 Months Total Funds 2020
	£	£	£
Administration Costs	8,725	-	8,725
IT & Website	629	-	629
Mission Costs	199	4,707	4,906
Missional Generation Local, Speaking Engagements and School Costs	762	-	762
Office Costs	6,616	-	6,616
Resource Development and Merchandise	2,715	-	2,715
Salary and Subcontractor Costs	25,636	29,809	55,445
Staff and Team Expense	5,015	-	5,015
Subscriptions	756	-	756
	<u>51,055</u>	<u>34,515</u>	<u>85,570</u>

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	12 Months Total Funds 2019
	£	£	£
Administration Costs	6,900	-	6,900
IT & Website	3,028	-	3,028
Mission Costs	-	5,189	5,189
Missional Generation Local, Speaking Engagements and School Costs	204	-	204
Office Costs	2,815	-	2,815
Resource Development and Merchandise	-	-	-
Salary and Subcontractor Costs	5,498	6,250	11,748
Staff and Team Expense	3,371	-	3,371
Subscriptions	383	-	383
	<u>22,199</u>	<u>11,439</u>	<u>33,638</u>

7 Expenditure on activities for generating income

	Unrestricted Funds	Restricted Funds	12 Months Total Funds 2020
	£	£	£
Communication & Fundraising costs	1,953	-	1,953
	<u>1,953</u>	<u>-</u>	<u>1,953</u>

	Unrestricted Funds	Restricted Funds	17 Months Total Funds 2019
	£	£	£
Communication & Fundraising costs	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

8 Independent examination fees

Fees payable to the independent examiner for:

	2020	2019
	£	£
Independent examination	200	-
	<u>200</u>	<u>-</u>

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	17 Months 2020	12 Months 2019
	£	£
Wages and salaries	51,985	-
Social security costs	3,926	-
Employer contributions to pension plans	1,200	-
	57,112	-
Subcontractor costs during the year	1,333	11,748
Total Staff costs	58,445	11,748

The average head count of employees during the year was as follows:

	2020	2019
Average Head Count	2	-

Number of employees how received benefits of more than £60,000 during the year was as follows:

	2020	2019
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the CEO and charity administrator. The total employee benefits received by key management were as follows:

	17 Months 2020	12 Months 2019
	£	£
Key management personnel employee benefit	57,112	-

10 Trustee remuneration and expenses

During the year no trustees incurred out of pocket expenses (2019: 0).

In April 2019 Mr B Jones founder of the charity, stepped down from the trustee board. During the month of April 2019, Ben received remuneration of £985 (2019: £11,748) for work undertaken as the charity's CEO.

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

11 Tangible Fixed Assets

	Computers and Equipment	Total
	£	£
Cost as at 6th April 2019	11,786	11,786
Additions	6,230	6,230
Cost as at 31st August 2020	18,016	18,016
Depreciation as at 6th April 2019	4,472	4,472
Depreciation Charge	6,381	6,381
Depreciation as at 31st August 2020	10,853	10,853
Net Book Value as at 31st August 2020	7,163	7,163
Net Book Value as at 6th April 2019	7,314	7,314

11 Debtors

	31 Aug 20	5 Apr 19
	£	£
Trade Debtors	4,650	-
	4,650	-

12 Creditors: amounts falling due within one year

	31 Aug 20	5 Apr 19
	£	£
Accruals	680	-
	680	-

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

13 Analysis of Charitable Funds

	6 Apr 2019 £	Income £	Expenditure £	Transfers £	31 Aug 2020 £
Unrestricted Funds					
General Fund	<u>21,684</u>	<u>86,596</u>	<u>(52,808)</u>	<u>(945)</u>	<u>54,526</u>
Designated					
The Fountain	<u>-</u>	<u>-</u>	<u>(199)</u>	<u>199</u>	<u>-</u>
Total	<u>21,684</u>	<u>86,596</u>	<u>(53,008)</u>	<u>(746)</u>	<u>54,526</u>
	6 Apr 2019 £	Income £	Expenditure £	Transfers £	31 Aug 2020 £
Restricted Funds					
Mission United Faith In Life	14	3,947	(4,707)	746	-
Youth Worker Retreat	102	-	-	-	102
Confidential Charitable Trust Grant	8,750	15,000	(23,750)	-	-
Department of work and pensions - Admin support	-	6,059	(6,059)	-	-
Bradford Cathedral Digital Resource	-	5,000	-	-	5,000
Total	<u>8,866</u>	<u>30,005</u>	<u>(34,515)</u>	<u>746</u>	<u>5,102</u>
Total Funds	<u>30,550</u>	<u>116,602</u>	<u>(87,523)</u>	<u>-</u>	<u>59,628</u>

Fund transfers

During the year the trustee's transferred £746 to Mission United Faith In Life due to the fund being overspend. £199 was also transferred as a designed fund for The Fountain Project.

Fund descriptions for material funds

The Fountain	Fund to provide bursary and grant funding for young peoples initiatives
Mission United Faith In Life	Funds to facilitate local mission work in Leeds and Bradford
Youth Worker Retreat	Funds to provide youth worker retreat conferences
Confidential Charitable Trust Grant	Funding toward specific project work

Missional Generation

Year Ended 31st August 2020

Notes to the Financial Statements

Bradford Cathedral Digital
Resource

Funding toward created a specific digital resource for and with Bradford Cathedral.

14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	7,163	-	7,163
Current Assets	48,043	5,102	53,145
Creditors less than 1 year	(680)	-	(680)
	<u>54,526</u>	<u>5,102</u>	<u>59,628</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fixed Assets	7,314		7,314
Current Assets	14,370	8,866	23,236
Creditors less than 1 year	-		-
	<u>21,684</u>	<u>8,866</u>	<u>30,550</u>

15 Change in accounting period

The trustees made the decision to change the accounting period year end from the 5th of April to the 31st of August. As part of this transition the accounting period ending 31st of August 2020 is a 17 month accounting period.

16 Related party transactions

There were no related party transactions during the year (2019: £0).