

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
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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	<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

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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.

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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.

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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.

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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.

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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:

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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.

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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:

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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.

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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.

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Notes to the Financial Statements

2 Donations and legacies

	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

	Unrestricted Funds	Restricted Funds	12 Months 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

	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
	42,211	3,747	45,958

	Unrestricted Funds	Restricted Funds	12 Months 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

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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>

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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>

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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	-
	<hr/>	<hr/>
	57,112	-
Subcontractor costs during the year	1,333	11,748
Total Staff costs	<hr/> 58,445	<hr/> 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.

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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

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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).