

# VISIBLE MINISTRIES

England & Wales - Charity number 1156788

## Details

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**Other names**                   VISIBLE

**Status**                         Registered

**Legal form**                   CIO

**Registered**                   2014-04-24

**Register**                     [View on the Charity Commission register](#)

## Contact

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**Address**                       Visible/Naked Truth Project  
BeeHive Lofts - Waulk Mill  
51 Bengal St  
Manchester  
M4 6LN

**Phone**                         01616370240

**Email**                         [hello@visibleministries.com](mailto:hello@visibleministries.com)

**Website**                     [www.visibleministries.com](http://www.visibleministries.com)

## Activities

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**Objects:** 1. TO ADVANCE CHRISTIANITY FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF APPEARING IN THE SCHEDULE.2. ADVANCE OF EDUCATION OF THE PUBLIC PARTICULARLY BUT NOT EXCLUSIVELY IN THE AREA OF CHRISTIANITY AND THE AREA OF SEXUAL HEALTH.3. THE RELIEF OF PERSONS WHO ARE IN NEED, HARDSHIP OR DISTRESS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF COUNSELLING AND SUPPORT.

**Activities:** The majority of Visible's activities are delivered through our flagship initiative-the Naked Truth Project. A project that seeks to open eyes and free lives from the damaging impact of pornography. We provide awareness, education and recovery programmes to men, women & young people.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£505,138	£500,375	£214,545	10
2023-08-31	£446,475	£413,440	-	-
2022-08-31	£372,674	£388,871	-	-
2021-08-31	£328,609	£323,832	-	-
2020-08-31	£294,662	£237,680	-	-

## Trustees

Name	Role	Appointed
<b>JON HANCOCK</b>	Chair	2014-02-19
Adrian Philip Latty		2023-05-02
Charlotte Laura Healey		2024-03-20
Rachel Mary Leslie		2019-07-27
Rev Deirdre Renee Brower		2025-09-18
Samuel John Ward		2023-10-01

**VISIBLE MINISTRIES**

England & Wales - Charity number 1156788

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# Accounts

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# Visible Ministries

Report and Accounts  
Year ended 31 August 2024

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**VISIBLE MINISTRIES**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>Trustees</b>	J Hancock (Chair) C Healey (appointed March 2024) L Round (resigned September 2023) A Latty R Leslie S Ward (appointed October 2023)
<b>Key Staff</b>	I Henderson (CEO)
<b>Governing Document</b>	Constitution dated 10 January 2014
<b>Charity Registration Number</b>	1156788
<b>Principal Address</b>	Glenn House Houston Park Manchester M50 2BP
<b>Independent Examiner</b>	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Lloyds Bank

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# VISIBLE MINISTRIES

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report and accounts for the year ended 31 August 2024.

## Objectives and Activities

1. To advance Christianity for the benefit of the public.
2. To advance the education of the public, particularly, but not exclusively, in the area of Christianity and sexual health.
3. The relief of persons who are in need, hardship or distress, in particular, but not exclusively, by the provision of counselling and support.

The majority of Visible Ministries activities are delivered through the flagship initiative the Naked Truth project, which seeks to 'open eyes and free lives from the damaging impact of pornography'. A team of communicators, educators, and professional therapists work nationally with churches, schools, and other agencies to provide awareness, education, and recovery programs to men, women and young people.

## Public Benefit

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives

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## Overview of Activities

In April 2024, **Visible Ministries celebrated 10 years as a registered charity**—a remarkable milestone in our mission to “remove, restore, and reveal.” While the main anniversary event took place shortly after this reporting period (in October 2024), much of the planning, storytelling, and team mobilisation occurred during the year covered in this report.

Throughout the year, we continued to grow in reach and impact. Key developments included:

- The publication of a new **Theory of Change** to guide our impact evaluation.
- A strengthened **Senior Leadership Team (SLT)** providing structure and momentum.

- The recruitment of **9 new associates** to expand delivery of both schools work and recovery programmes.
- A remote team of **over 60 staff, contractors and volunteers** working across the UK and internationally, supported by regular rhythms of online meetings, virtual office tools, and residential retreats.

Visible's flagship initiative, the **Naked Truth Project**, continued to be the heart of our activity, delivering **awareness, education, and recovery** programmes that "open eyes and free lives" from the damaging impact of pornography.

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## Open Eyes (Awareness & Education)

Our awareness and education work reached new heights in 2023/24, particularly through schools, churches, and online platforms.

### Schools Programme

- **21,842 pupils** reached through **276 sessions** delivered in **79 secondary schools** across the UK.
- Achieved a **91% return booking rate**, up from 75% the previous year.
- Increased reach from 45 schools in the previous year to 79.
- Delivered through a growing network of trained educators and **newly recruited associates**.

### Parent Engagement

- **570 parents** attended **in-person and online workshops** on pornography awareness and safeguarding.

### Church Engagement & Training

- Successfully launched a new **Naked Truth Church App**, available on Apple and Android stores.
  - **389 individuals** completed training via the app.
- Delivered **8 online training events** specifically for churches, equipping leaders and volunteers.
- Reached a new milestone of **55,000 subscribers** to our **YouVersion Bible reading plans**.

## Free Lives (Recovery & Transformation)

Our recovery work continues to provide both accessible entry points and deeper therapeutic support for individuals and couples impacted by pornography.

### Click to Kick (Peer-Led Support)

- Ran **31 new Click to Kick groups**, meeting our stated goal.
- Delivered **372 hours** of Click to Kick sessions
- Ctrl-Alt-Del, our on-demand introductory recovery course, was completed by **560 individuals**.

### Professional Support & Counselling

- Delivered a total of **3,465 hours** of online support across all formats.
- This included:
  - **997 recovery group sessions**
  - **2,241 counselling sessions** for individuals and couples
- Welcomed **86 new subscribers** to the **WholeLife** and **WholeHearted** programmes.

### Our Volunteers

Visible Ministries are deeply grateful for the time, commitment, and compassion of our dedicated volunteers, who play a vital role in delivering the charity's mission. A key area of volunteer contribution is the facilitation of Click to Kick recovery groups, which support individuals seeking freedom from pornography and sexual addiction.

Each Click to Kick group is facilitated by trained volunteers who offer weekly support, guidance, and accountability in a safe, non-judgmental environment. These facilitators undergo a structured onboarding process, are supported by our central team, and are provided with regular resources and training to ensure consistency and quality across all groups.

By using volunteers in this core delivery area, Visible is able to significantly extend its impact while keeping delivery costs low. On average, each volunteer facilitator contributes between 2–3 hours per week. With dozens of groups running throughout the year, this equates to hundreds of volunteer hours monthly—resources that would otherwise require paid staff or external contractors to deliver.

We estimate that the use of volunteers to run these groups saves the charity in excess of £70,000 annually in delivery costs alone, while also enriching the work with lived experience, peer support, and relational continuity. This model of volunteer-led facilitation not only contributes to financial sustainability but also enhances the authenticity and accessibility of our recovery programmes.

Visible Ministries remains committed to investing in and celebrating its volunteers, recognising that their contribution is both financially invaluable and spiritually transformative.

## Future Plans (2024/25)

As we begin our second decade, we remain committed to equipping individuals, churches, and communities with transformational tools and support. Key goals for the coming year include:

### People & Leadership

- Recruit and train **75 active associates** to deliver schools and recovery programmes.
- Employ a new **staff member to conduct research and scoping**, especially for international development.

### Education & Awareness

- **Teach in 100 schools** across the UK and beyond.
- **Reach 500+ parents** through workshops and events.
- **Develop and launch a new video and podcast series with leading experts.**
- Expand into **university settings**, including:
  - Awareness campaigns in at least one UK university.
  - A new **University Toolkit** for students to lead events and support groups.

### Recovery & Support

- Support **180 individuals** through new Click to Kick groups.
- Provide **over 1,000 users** and **over 1,000 partners** with one-to-one counselling.
- **Develop ongoing support pathways for singles.**
- **Continue delivering 3–4 day intensives** in the **UK, US, and online.**
- **Conduct a research project** with young people around recovery and education needs.

### International Expansion

- Begin delivery of **school sessions, training, and policy development** in a **new country** outside the UK.

### Celebrating 10 Years

- Host the **10th Anniversary Celebration Event** in **October 2024.**
- Publish a **special commemorative magazine** in **December 2024.**

## Financial Review

During the year income increased by £131,000 to £577,000, and expenditure increased by £87,000 to £500,000. As a result the charity has reported a surplus of £77,000 (2023: £33,000).

The Charity is grateful to all its supporters for their generous donations - the Charity could not operate without their continued support. Donation income increased by £52,000, which was largely due to an increase in grant funding. Income from the provision of our services increased by £76,000 as our capacity to help those affected by pornography continued to grow.

The amount we spent directly on the provision of our services increased by £73,000 as we continued to expand our capacity to help those affected by pornography. Pleasingly, this increase was matched by the extra income we received from the provision of our services. We also spent an additional £12,000 on fundraising as we recognised the importance of making potential supporters aware of the work we do so that they have an opportunity to partner with us.

The Charity's net assets increased by £77,000 (this year's surplus) to £214,000. This comprised cash of £283,000 (of which £202,000 was unrestricted) less other net current liabilities of £69,000.

## Reserves Policy

Staff costs are the Charity's principal fixed overhead and the Trustees believe it is sufficient to aim to hold free reserves (defined as being unrestricted net current assets) of no less than £100,000, which equates to about 2 months of budgeted expenditure. This level of reserves should be sufficient to enable the Charity continue to operate smoothly when there are temporary shortfalls in income or, if the reduction in income seems to be more permanent, to provide for an orderly reduction in activity. The Charity ended the year with unrestricted net current assets of £133,000 and the Charity is complying with its reserves policy.

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## Structure, Governance and Management

Visible Ministries is a **Charitable Incorporated Organisation (CIO)** governed by a Board of Trustees. Trustees are appointed based on relevant expertise and shared alignment with our mission and values. The board meets regularly to provide oversight, ensure compliance with the charity's objectives, and support the strategic direction of the leadership team.

New Trustees are appointed by the existing Trustees, by majority vote. All Trustees are provided with resources to help them understand and undertake their roles.

Responsibility for the day-to-day operation of the Charity is delegated to a senior leadership (which comprises the CEO, Director of Operations, and Director of Recovery). They meet monthly in person and biweekly online, providing clear leadership and accountability.

## Remuneration of Key Management Personnel

Visible currently has one key management person: the Chief Executive Officer, Ian Henderson. The remuneration of the CEO is determined by the Board of Trustees in line with our commitment to transparency, stewardship of charitable funds, and sector best practices.

To ensure the salary is fair, proportionate, and reflective of the responsibilities of the role, the Board considers the following factors:

- **Sector Benchmarks:** We use publicly available salary data from comparable charities of a similar size, income, and mission focus. Where available, data from sector sources such as NCVO, ACEVO, and Charity Job salary surveys are referenced.
- **Job Scope and Responsibility:** The CEO role is assessed in terms of leadership, strategic responsibility, fundraising targets, line management, and accountability for delivery of Visible's mission and impact.
- **Charity Size and Affordability:** Remuneration is evaluated within the context of the charity's annual turnover, financial health, and long-term sustainability. Trustees ensure the package represents value for money in pursuit of our charitable objectives.
- **Annual Review:** The CEO's salary is reviewed annually by the Board, with any adjustments requiring Trustee approval. No individual is involved in setting their own pay.

No bonuses or performance-related pay are currently offered. Any changes to the remuneration framework will be documented and approved by the Board to ensure alignment with our charitable purpose and the expectations of stakeholders.

## Principal Risks and Uncertainties

The Trustees of Visible Ministries take seriously their responsibility to identify, assess, and manage the risks that could impact on the charity's ability to achieve its objectives. Risk management is embedded within the organisation's governance structure and is reviewed at least annually.

Visible maintains a comprehensive risk register which categorises key risks across governance, finance, operations, compliance, external perception, and safeguarding. For each identified risk, the register outlines the potential impact, likelihood of occurrence, and the mitigation steps being implemented.

### Key Risk Areas and Mitigations

- **Governance Risks:** These include lack of strategic direction, skills gaps within the Trustee body, and conflicts of interest. Trustees mitigate these risks by regularly reviewing strategy, recruiting with a skills-based framework, and implementing a robust conflict of interest policy with agreed disclosure procedures.
- **Financial Risks:** Financial sustainability is actively monitored through strategic planning, diversified income streams, donor care strategies, and contingency budgeting. Financial controls are reviewed annually by Trustees, with an oversight of restricted and unrestricted fund use and regular reporting to funders.
- **Safeguarding and Operational Risks:** Given Visible's work with young people and vulnerable groups, safeguarding is a high priority. Risks are mitigated through safe recruitment practices, training, safeguarding agreements for high-risk individuals, and close liaison with statutory agencies. Project and service delivery risks are addressed via complaints procedures, quality assurance processes, and beneficiary feedback mechanisms.

- **External and Reputational Risks:** These include public perception and adverse media. Mitigation strategies include clear public communication, crisis planning, and consistent engagement with supporters and beneficiaries.
- **Compliance Risks:** Visible keeps up to date with regulatory requirements (including employment law, safeguarding, tax, and data protection) through regular reviews, trustee and staff training, and access to professional advice where required.

The risk register is updated annually or more frequently if a significant change occurs, such as new legislation, operational shifts, or changes in key personnel. The Trustees are committed to maintaining a risk-aware culture while enabling the charity to pursue its mission with integrity, wisdom, and confidence.

## Trustees Responsibilities Under Charity Law

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

## Approval

This report was approved by the trustees and signed on their behalf by:

*J Hancock*

J Hancock (Jun 26, 2025 13:24 GMT+1)

J Hancock – Chair

Jun 26, 2025

.....  
Date:

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**VISIBLE MINISTRIES**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2024 on pages 10 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 13 and 14.

**Responsibilities and basis of report**

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

  
Lisa Darby (Jun 26, 2025 16:09 GMT+1)

Lisa Darby FCA  
Institute of Chartered Accountants in England and Wales  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Jun 26, 2025

**VISIBLE MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	168,028	72,649	240,676	188,241
Charitable activities	4	334,240	-	334,240	257,728
Investments: bank interest		2,870	-	2,870	506
<b>Total income and endowments</b>		<b>505,137</b>	<b>72,649</b>	<b>577,786</b>	<b>446,475</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	460,256	20,385	480,641	406,040
Raising funds	5	19,734	-	19,734	7,400
<b>Total expenditure</b>		<b>479,990</b>	<b>20,385</b>	<b>500,375</b>	<b>413,441</b>
<b>Net income/(expenditure)</b>		<b>25,147</b>	<b>52,263</b>	<b>77,411</b>	<b>33,034</b>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<b>25,147</b>	<b>52,263</b>	<b>77,411</b>	<b>33,034</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		108,268	28,867	137,134	104,100
<b>Total funds carried forward</b>	12	<b>133,415</b>	<b>81,130</b>	<b>214,545</b>	<b>137,134</b>

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

All income and expenditure derive from continuing operations.

The notes on pages 13 to 20 form part of these accounts.

**VISIBLE MINISTRIES**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>CURRENT ASSETS</b>					
Debtors	8	1,996	-	1,996	7,453
Cash at bank and in hand	9	202,025	81,130	283,155	155,637
		204,021	81,130	285,151	163,089
<b>CREDITORS: Amounts falling due within one year</b>					
	10	(70,605)	-	(70,605)	(25,955)
<b>Net current assets / (liabilities)</b>		<u>133,416</u>	<u>81,130</u>	<u>214,545</u>	<u>137,134</u>
<b>TOTAL NET ASSETS</b>					
		<u>133,416</u>	<u>81,130</u>	<u>214,545</u>	<u>137,134</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	12				
General funds		133,415	-	133,415	108,268
Designated funds		-	-	-	-
Restricted Funds		-	81,130	81,130	28,867
		<u>133,415</u>	<u>81,130</u>	<u>214,544</u>	<u>137,134</u>

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

J Hancock  
J Hancock (Jun 26, 2025 13:24 GMT+1)  
 -----  
 J Hancock - Chair

Jun 26, 2025  
 -----  
 Date

Charity number: 1156788

The notes on pages 13 to 20 form part of these accounts.

**VISIBLE MINISTRIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**  
**CASH FLOW STATEMENT**

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by/(used in) operating activities</b>	a	<u>124,649</u>	<u>34,199</u>
<b>Cash flows from investing activities:</b>			
Bank interest receivable		<u>2,870</u>	<u>506</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>2,870</u>	<u>506</u>
<b>Change in cash and equivalents in the reporting period</b>		127,519	34,705
<b>Cash and equivalents at the beginning of the year</b>	b	<u>155,637</u>	<u>120,932</u>
<b>Cash and cash equivalents at the end of the year</b>	b	<u>283,156</u>	<u>155,637</u>

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2024 £	2023 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	77,411	33,034
<b>Adjustments for:</b>		
Bank interest receivable	(2,870)	(506)
(Increase)/decrease in debtors	5,457	(6,880)
Increase/(decrease) in creditors	44,650	8,550
<b>Net cash provided by (used in) operating activities</b>	<u>124,649</u>	<u>34,199</u>

**Note b: Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash at bank with immediate access	275,435	149,584
Payment processing accounts (e.g. Stripe, PayPal etc)	7,720	6,053
<b>Total cash and cash equivalents</b>	<u>283,155</u>	<u>155,637</u>

An analysis of changes in net debt has not been presented because the charity does not have any borrowings.

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies include recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out some of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods and services supplied in furtherance of the charity's charitable objects. It includes income from:

- i) Coaching and counselling sessions with those seeking recovery and healing from the affects of problematic sexual behaviour; income is recognised when counselling sessions are delivered.
- ii) Recovery subscriptions, which gives subscribers access to support groups and other resources; subscriptions are payable monthly and is recognised as income when the subscription period commences
- iii) School sessions and other events. Income is recognised when these sessions and events take place.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Support costs'. These costs have been allocated to the charity's activities based on each activity's share of expenditure incurred directly on activities.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**2 Accounting Policies (continued)**

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective office equipment and computer equipment are depreciated evenly over four years. To date the charity has not incurred any capital expenditure that needs to be capitalised.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**3 Donations and legacies**

For the year income from donations and legacies comprised:

	Open Eyes £	Free lives £	For general purposes £	2024 £
Gifts - individuals	-	-	58,913	58,913
Gifts - Churches	-	-	11,341	11,341
Gifts - Businesses	-	-	3,410	3,410
Grants income from Trusts and other grant making bodies	115,000	-	46,100	161,100
Gift aid tax receivable	-	-	5,912	5,912
	<u>115,000</u>	<u>-</u>	<u>125,676</u>	<u>240,676</u>

In the previous year income from donations and legacies comprised:

	Open Eyes £	Free lives £	For general purposes £	2023 £
Gifts - individuals	-	-	53,594	53,594
Gifts - Churches	-	-	12,554	12,554
Gifts - Businesses	-	-	7,103	7,103
Grants income from Trusts and other grant making bodies	-	-	103,100	103,100
Gift aid tax receivable	-	-	11,889	11,889
	<u>-</u>	<u>-</u>	<u>188,241</u>	<u>188,241</u>

**4 Income from charitable activities**

For the year income from charitable activities comprised:

	Open Eyes £	Free lives £	For general purposes £	2024 £
Coaching and counselling	-	176,391	-	176,391
Recovery subscriptions	300	83,283	-	83,583
Speaking fees and honorariums	458	8,332	2,460	11,250
Sales of resources	995	50	188	1,233
School sessions	31,559	-	-	31,559
Event income	1,420	28,804	-	30,224
	<u>34,732</u>	<u>296,860</u>	<u>2,648</u>	<u>334,240</u>

In the previous year income from charitable activities comprised:

	Open Eyes £	Free lives £	For general purposes £	2023 £
Coaching and counselling	-	133,185	-	133,185
Recovery subscriptions	-	85,606	-	85,606
Speaking fees and honorariums	-	-	800	800
Sales of resources	925	-	815	1,740
School sessions	22,787	-	-	22,787
Event income	-	13,610	-	13,610
	<u>23,711</u>	<u>232,401</u>	<u>1,615</u>	<u>257,728</u>

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**5 Expenditure**

For the year th charity's expenditure comprised:

	Open Eyes £	Free Lives £	Supporting other charities £	Total Charitable Expenditure 2024 £	Raising funds 2024 £
<i><u>Incurred directly on activities</u></i>					
Staff costs	63,940	90,154	-	154,094	6,317
Freelance coaches, counsellors and consultants	12,194	210,670	-	222,864	6,853
Project delivery costs	8,230	7,448	-	15,678	-
Web design and IT software	6,650	6,896	-	13,546	126
Fundraising expenses and marketing	1,370	1,481	-	2,851	4,136
Other directly attributable expenses	194	10,395	-	10,588	-
Grants payable (see note 6)	-	-	5,646	5,646	-
	<u>92,578</u>	<u>327,044</u>	<u>5,646</u>	<u>425,268</u>	<u>17,433</u>
<i><u>Support costs</u></i>					
Staff costs	7,801	27,558	-	35,359	1,469
Travel and subsistence	1,580	5,580	-	7,160	297
Other administrative expenses	1,819	6,427	-	8,246	343
Governance:					
Independent examiner's fee	1,017	3,592	-	4,609	191
	<u>12,217</u>	<u>43,157</u>	<u>-</u>	<u>55,373</u>	<u>2,300</u>
	<u>104,795</u>	<u>370,200</u>	<u>5,646</u>	<u>480,641</u>	<u>19,734</u>

In the previous year the charity's expenditure comprised:

	Open Eyes £	Free Lives £	Supporting other charities £	Total Charitable Expenditure 2023 £	Raising funds 2023 £
<i><u>Incurred directly on activities</u></i>					
Staff costs	60,260	77,839	-	138,099	5,829
Freelance coaches, counsellors and consultants	8,715	157,370	-	166,085	-
Project delivery costs	5,767	8,650	-	14,417	-
Web design and IT software	8,081	8,081	-	16,162	-
Fundraising expenses and marketing	3,142	3,142	-	6,285	578
Other directly attributable expenses	-	5,852	-	5,852	-
Grants payable (see note 6)	-	-	5,351	5,351	-
	<u>85,965</u>	<u>260,934</u>	<u>5,351</u>	<u>352,250</u>	<u>6,407</u>
<i><u>Support costs</u></i>					
Staff costs	9,114	27,664	-	36,777	679
Travel and subsistence	1,899	5,765	-	7,664	142
Other administrative expenses	1,441	4,373	-	5,814	107
Governance:					
Independent examiner's fee	876	2,659	-	3,535	65
	<u>13,330</u>	<u>40,460</u>	<u>-</u>	<u>53,790</u>	<u>993</u>
	<u>99,295</u>	<u>301,394</u>	<u>5,351</u>	<u>406,040</u>	<u>7,400</u>

The fee payable to the independent examiner for preparing and examining the 2024 accounts was £4,800 (2023: £3,600).

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**6 Grants payable**

Grants payable for the year comprised:

	Institutions £	Individuals £	2024 £
Grants for Christian outreach	5,250	-	5,250
Grants for the relief of poverty	-	396	396
	<u>5,250</u>	<u>396</u>	<u>5,646</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for Christian outreach	4,955	-	4,955
Grants for the relief of poverty	396	-	396
	<u>5,351</u>	<u>-</u>	<u>5,351</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Stewardship	3,400	4,500
World Outreach	1,675	-
Grants to institutions for less than £1,000 each	571	851
	<u>5,646</u>	<u>5,351</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2024 £	2023 £
Gross wages and salaries	172,147	152,771
Social security	6,584	16,368
Pension costs	8,607	7,639
Other employment benefits	4,177	5,225
	<u>191,515</u>	<u>182,002</u>

The average monthly number of employees during the year was 6.8 (2023: 6.4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £60,920 (2023: £57,854).

No trustees received employment benefits in either the current or preceding year.

**8 Debtors**

	2024 £	2023 £
Trade debtors	1,558	3,107
Gift aid recoverable	438	4,345
	<u>1,996</u>	<u>7,453</u>

**9 Cash at Bank and in Hand**

	2024 £	2023 £
Cash at bank with immediate access	275,435	149,584
Payment processing accounts (e.g. Stripe, PayPal etc)	7,720	6,053
	<u>283,155</u>	<u>155,637</u>

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**10 Creditors: liabilities falling due within one year**

	2024	2023
	£	£
Employment taxes	3,395	1,485
Other creditors	1,820	1,483
Accruals	23,391	22,987
Deferred income	42,000	-
	<u>70,605</u>	<u>25,955</u>

Deferred income comprises a grant received before the year end to fund activities in the new financial year when the grants will be recognised as income.

**11 Pension commitments**

During the year employer's pension contributions totalling £8,607 (2023: £7,639) were payable to defined contribution personal pension schemes. At the balance date pension contributions totalling £1,820 (2023: £1,483) were owed.

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	<u>108,268</u>	<u>505,137</u>	<u>(479,990)</u>	<u>-</u>	<u>133,415</u>
<i>Restricted Funds</i>					
Bursary fund	11,922	149	(3,850)	-	8,221
Youth media fund	16,945	-	-	-	16,945
Open Eyes fund	-	72,500	(16,535)	-	55,965
	<u>28,867</u>	<u>72,649</u>	<u>(20,385)</u>	<u>-</u>	<u>81,130</u>
Aggregate of funds	<u>137,134</u>	<u>577,786</u>	<u>(500,375)</u>	<u>-</u>	<u>214,545</u>

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2024
	General funds £	Designated funds £	Restricted funds £	£
Debtors	1,996	-	-	1,996
Cash at bank and in hand	202,025	-	81,130	283,155
Creditors falling due within one year	<u>(70,605)</u>	<u>-</u>	<u>-</u>	<u>(70,605)</u>
	<u>133,415</u>	<u>-</u>	<u>81,130</u>	<u>214,545</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	<u>86,422</u>	<u>446,381</u>	<u>(407,590)</u>	<u>(16,945)</u>	<u>108,268</u>
<i>Restricted Funds</i>					
Bursary fund	17,678	94	(5,850)	-	11,922
Youth media fund	-	-	-	16,945	16,945
	<u>17,678</u>	<u>94</u>	<u>(5,850)</u>	<u>16,945</u>	<u>28,867</u>
Aggregate of funds	<u>104,100</u>	<u>446,475</u>	<u>(413,440)</u>	<u>-</u>	<u>137,134</u>

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**12 Funds continued**

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2023
	General funds	Designated funds	Restricted funds	
	£	£	£	£
Debtors	7,453	-	-	7,453
Cash at bank and in hand	120,920	-	34,717	155,637
Creditors falling due within one year	(20,105)	-	(5,850)	(25,955)
	108,268	-	28,867	137,134

The **Bursary** fund was created from donations received to subsidise clinical fees for individuals who have been referred for therapy.

The **Youth media** fund was created from a donations received in a previous year to help develop media resources for young people.

The **Open Eyes** fund was created from a variety of grants received to help make people (and especially young people) aware of the harmful affects of pornography and to provide them with resources that can help them deal with this.

**13 Operating lease commitments**

The charity had an operating lease for a motor vehicle, which has now ended. The minimum amount payable in respect of this lease was as follows:

	2024	2023
	£	£
Payments falling due:		
Within one year	-	2,680
Between one and five years	-	-
	-	2,680

During the year the charity was charged £4,177 (2023: £4,594) for its operating lease.

**14 Transactions with related parties**

During the year the charity:

- a) received donations totalling £3,815 (2023: £2,000) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid £1,842 (2023: £224) to A Latty, who is a trustee, for website design services; these payments are permitted by the Charity's governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses (2023: £nil) were paid to (or for) the trustees.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**VISIBLE MINISTRIES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	168,028	-	72,649	240,676	188,241	-	-	188,241
Charitable activities	4	334,240	-	-	334,240	257,728	-	-	257,728
Investments: bank interest		2,870	-	-	2,870	412	-	94	506
<b>Total income and endowments</b>		<b>505,137</b>	<b>-</b>	<b>72,649</b>	<b>577,786</b>	<b>446,381</b>	<b>-</b>	<b>94</b>	<b>446,475</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	460,256	-	20,385	480,641	400,190	-	5,850	406,040
Raising funds	5	19,734	-	-	19,734	7,400	-	-	7,400
<b>Total Expenditure</b>		<b>479,990</b>	<b>-</b>	<b>20,385</b>	<b>500,375</b>	<b>407,590</b>	<b>-</b>	<b>5,850</b>	<b>413,440</b>
<b>Net income/(expenditure)</b>		<b>25,147</b>	<b>-</b>	<b>52,263</b>	<b>77,411</b>	<b>38,790</b>	<b>-</b>	<b>(5,756)</b>	<b>33,034</b>
<b>Transfers between funds</b>	12	-	-	-	-	(16,945)	-	16,945	-
<b>Net movement in funds</b>		<b>25,147</b>	<b>-</b>	<b>52,263</b>	<b>77,411</b>	<b>21,846</b>	<b>-</b>	<b>11,189</b>	<b>33,034</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		108,268	-	28,867	137,134	86,422	-	17,678	104,100
<b>Total funds carried forward</b>	12	<b>133,415</b>	<b>-</b>	<b>81,130</b>	<b>214,545</b>	<b>108,268</b>	<b>-</b>	<b>28,867</b>	<b>137,134</b>

**VISIBLE MINISTRIES**

England & Wales - Charity number 1156788

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# Accounts

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# Visible Ministries

Report and Accounts

Year ended 31 August 2023

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**VISIBLE MINISTRIES**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>Trustees</b>	J Hancock (Chair) C Healey (appointed 20 March 2024) V Horsfield (resigned 1 December 2022) L Round (resigned 19 September 2023) L Hutchinson (resigned 2 May 2023) A Latty (appointed 2 May 2023) R Leslie S Ward (appointed 1 October 2023)
<b>Key Staff</b>	I Henderson (CEO)
<b>Governing Document</b>	Constitution dated 10 January 2014
<b>Charity Registration Number</b>	1156788
<b>Principal Address</b>	Glenn House Houston Park Manchester M50 2BP
<b>Independent Examiner</b>	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Lloyds Bank

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**VISIBLE MINISTRIES**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present their report and accounts for the year ended 31 August 2023.

**Objectives and Activities**

1. To advance Christianity for the benefit of the public.
2. To advance the education of the public, particularly, but not exclusively, in the area of Christianity and sexual health.
3. The relief of persons who are in need, hardship or distress, in particular, but not exclusively, by the provision of counselling and support.

The majority of Visible Ministries activities are delivered through the flagship initiative the Naked Truth project, which seeks to 'open eyes and free lives from the damaging impact of pornography'. A team of communicators, educators, and professional therapists work nationally with churches, schools, and other agencies to provide awareness, education, and recovery programs to men, women and young people.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

**Public Benefit**

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives

**Financial Review**

During the year income increased by £74,000 to £446,000 and expenditure increased by £25,000 to £413,000. As a result the charity has reported a surplus of £33,000 (2022: a deficit of £16,000).

The Charity is grateful to its all supporters for their generous donations - the Charity could not operate without their continued support. This year income from donations, grants and legacies (including related gift aid) increased by £36,000. Also, pleasingly, income from those who receive the Charity's services increased by £37,000 as the Charity's ability to help those affected by pornography continued to grow.

Direct expenditure on charitable activities increased by £51,000 as the Charity continued to expand its activities. This was offset by a saving of £26,000 in support and administration costs, which was largely due to the move to remote working.

The Charity ended the year with net assets of £137,000, which comprised cash of £156,000 less other net current liabilities of £19,000.

## **Reserves Policy**

Apart from staff costs, the Charity does not have any significant fixed overheads. Therefore the Trustees believe it is sufficient to aim to hold free reserves (defined as being unrestricted net current assets) of no less than £100,000, which equates to about 2 months of budgeted expenditure (and 3 months worth of staff costs). This level of reserves should be sufficient to enable the Charity to continue to operate smoothly when there are temporary shortfalls in income or, if the reduction in income seems to be more permanent, to provide for an orderly reduction in activity. The Charity ended the year with unrestricted net current assets of £108,000 and the Charity is complying with its reserves policy.

## **Overview of Activities**

This year will mark Visible operating for 9 years. We will be celebrating in style our 10th anniversary in 2024, but are excited and grateful that we continue to grow in reach and impact year after year.

This year we have taken further steps to ensure the charity's sustainability and leadership structure and established a Senior Leadership Team (SLT) which consists of the CEO, Director of Operations and Director of Recovery. The team of staff, contracted professionals and volunteers also continues to grow internationally, and this was the first year where the whole team of over 60 paid staff, contractors and volunteers worked 100% remotely.

Visible's flagship initiative, the Naked Truth Project, has been the majority of our charitable activity where we have continued to "open eyes and free lives" from the damaging impact from pornography through awareness, education and recovery programmes.

### ***Open Eyes (awareness & education)***

Our open eyes programmes included:

Working in UK secondary schools where we:

- Delivered 170 lessons to over 10,500 pupils in 45 secondary schools in the UK. We now estimate that we have had face-to-face lessons with over 100,000 pupils since we began working in schools.
- Continued to recruit and train associates and had a total of 12 active school associates around the UK.
- Saw over 350 parents attended workshops

Increasing our focus on providing free training and resources for churches where we:

- Achieved our stated goal and launched a podcast for church leaders
- Created free online training programmes for small group leaders and youth leaders
- Reached a milestone of 45,000 people subscribed to our online bible plans during this period

### ***Free Lives (recovery and transformation)***

We continued to provide both peer-led support through our click-to-kick groups alongside professional recovery counselling and groups for users and partners.

- We achieved our stated goal and launched our first professionally facilitated click to groups and in total we ran 29 click to kick groups during this period.
- We also ran our first-ever non-English speaking click to kick groups.
- We saw 84 new subscribers to our wholelife and wholehearted programmes. Multi-level professional support for users and partners including webinars, live coaching groups & community support.
- During the year we ran 737 weekly recovery group sessions, 1105 hours of group support.
- In addition, we delivered over 2200 hours of one-to-one or couples counselling.
- We also achieved one of our international goals and ran 6 residential intensive programmes in the UK, US & NZ & Australia.

### **Future Plans**

In 2023/24 Visible intends to continue its focus on awareness, education and recovery through our flagship project, Naked Truth.

Goals for this coming year include:

- Reaching 20,000 pupils and delivering 330 sessions
- Securing a 75% return booking rate with schools
- Launching a resource & training app for churches
- Gaining funding and beginning the development of at least two new recovery resources: one for young people/pupils and another for churches.
- Seeing a 15% net increase in subscribers to Wholelife and WholeHearted programmes.
- Starting 30 new Click to Kick groups.

### **Structure, governance and management**

Visible Ministries is a Charitable Incorporated Association (CIO). The Charity is governed by the Trustees listed on page 1. New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in furthering the mission and vision of the Charity.

The Board of Trustees has a variety of experience including Christian Ministry, fundraising, education, charity governance and commercial business skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets at least quarterly to oversee the vision & strategies of the Charity.

## **Structure, governance and management continued**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

With the growth of activities of the charity, an increasing level of expertise is required on a day-to-day basis and an established management process is in place that is capable of running the affairs of the Charity. The Charity's manager (CEO) is appointed by the Board of Trustees, and is in charge of the day-to-day management of the charity. The CEO is accountable to the Trustees.

The Trustees remain committed to advancing the Christian faith, education in the areas of Christianity & sexual health, and the relief of persons in need, particularly through the provision of counselling & support.

## **Trustees Responsibilities Under Charity Law**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

## **Approval**

This report was approved by the trustees and signed on their behalf by:

  
J Hancock (Jun 26, 2024 14:25 GMT+1)

J Hancock – Chair

Jun 26, 2024

Date:

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**VISIBLE MINISTRIES**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2023 on pages 7 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

**Responsibilities and basis of report**

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

*Ajay Rajani*  
Ajay Rajani (Jun 26, 2024 14:35 GMT+1)

Ajay Rajani FCIE  
Fellow of the Association of Charity Independent Examiners  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Jun 26, 2024

**VISIBLE MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	188,241	-	188,241	151,859
Charitable activities	4	257,728	-	257,728	220,800
Investments		412	94	506	16
<b>Total income and endowments</b>		<b>446,381</b>	<b>94</b>	<b>446,475</b>	<b>372,675</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	407,590	5,850	413,440	388,871
<b>Total expenditure</b>		<b>407,590</b>	<b>5,850</b>	<b>413,440</b>	<b>388,871</b>
<b>Net income/(expenditure)</b>		<b>38,790</b>	<b>(5,756)</b>	<b>33,034</b>	<b>(16,196)</b>
<b>Transfers between funds</b>	11	<b>(16,945)</b>	<b>16,945</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>21,846</b>	<b>11,189</b>	<b>33,034</b>	<b>(16,196)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		86,422	17,678	104,100	120,296
<b>Total funds carried forward</b>	11	<b>108,268</b>	<b>28,867</b>	<b>137,134</b>	<b>104,100</b>

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

All income and expenditure derive from continuing operations.

The notes on pages 9 to 14 form part of these accounts.

**VISIBLE MINISTRIES**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>CURRENT ASSETS</b>					
Debtors	7	7,453	-	7,453	573
Cash at bank and in hand	8	120,920	34,717	155,637	120,932
		<u>128,373</u>	<u>34,717</u>	<u>163,089</u>	<u>121,505</u>
<b>CREDITORS: Amounts falling due within one year</b>					
	9	(20,105)	(5,850)	(25,955)	(17,405)
		<u>(20,105)</u>	<u>(5,850)</u>	<u>(25,955)</u>	<u>(17,405)</u>
<b>Net current assets / (liabilities)</b>		<u>108,268</u>	<u>28,867</u>	<u>137,134</u>	<u>104,100</u>
<b>TOTAL NET ASSETS</b>					
		<u>108,268</u>	<u>28,867</u>	<u>137,134</u>	<u>104,100</u>
<b>FUND BALANCES</b>					
	11				
Unrestricted Funds					
General funds		108,268	-	108,268	86,422
Designated funds		-	-	-	-
Restricted Funds					
		<u>-</u>	<u>28,867</u>	<u>28,867</u>	<u>17,678</u>
		<u>108,268</u>	<u>28,867</u>	<u>137,134</u>	<u>104,100</u>

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

J Hancock  
J Hancock (Jun 26, 2024 14:25 GMT+1)

-----  
J Hancock - Chair

Date: Jun 26, 2024

Charity number: 1156788

The notes on pages 9 to 14 form part of these accounts.

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies include recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out some of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods and services supplied in furtherance of the charity's charitable objects. It includes income from:

- i) Coaching and counselling sessions with those seeking recovery and healing from the affects of problematic sexual behaviour; income is recognised when counselling sessions are delivered.
- ii) Recovery subscriptions, which gives subscribers access to support groups and other resources; subscriptions are payable monthly and is recognised as income when the subscription period commences
- iii) School sessions and other events. Income is recognised when these sessions and events take place.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**2 Accounting Policies continued**

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective office equipment and computer equipment are depreciated evenly over four years. To date the charity has not incurred any capital expenditure that needs to be capitalised.

f) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	2023	2022
	£	£
Gifts - individuals	53,594	71,063
Gifts - Churches	12,554	6,800
Gifts - Businesses	7,103	300
Grants income from Trusts and other grant making bodies	103,100	71,100
Gift aid tax receivable	11,889	2,596
	<u>188,241</u>	<u>151,859</u>

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**4 Income from charitable activities**

	2023	2022
	£	£
Coaching, counselling and recovery subscriptions	218,791	163,563
Speaking fees and honorariums	800	1,522
Sales of resources	925	665
School sessions	22,787	18,690
Event income	13,610	26,864
Other income	815	9,496
	<u>257,728</u>	<u>220,800</u>

**5 Charitable expenditure**

	2023	2022
	£	£
<b>a Costs incurred directly on specific activities</b>		
Project staff costs	126,442	91,085
Freelance coaches, counsellors and consultants	166,085	162,290
Project delivery costs	14,417	10,567
Web design and IT software	16,162	8,132
	<u>323,106</u>	<u>272,074</u>
Grants payable (note 8c)	5,351	5,213
	<u>328,457</u>	<u>277,287</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	3,600	1,400
Staff costs	54,943	60,723
Rent and rates	-	14,850
Office, computer, phones and admin costs	3,824	4,640
Travel and subsistence	7,805	19,344
Marketing and promotions	6,863	324
Insurance	1,568	1,336
Bookkeeping	150	3,680
Other	6,230	5,287
	<u>84,984</u>	<u>111,584</u>
<b>Total expenditure</b>	<u>413,440</u>	<u>388,871</u>

The fee payable to the independent examiner for preparing and examining the 2023 accounts was £3,600 (2022: £1,400 was paid to the previous year independent examiner).

**c Grants payable**

	Institutions	Individuals	2023
	£	£	£
Grants for Christian outreach	4,955	-	4,955
Grants for the relief of poverty	396	-	396
	<u>5,351</u>	<u>-</u>	<u>5,351</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grants for Christian outreach	4,800	-	4,800
Grants for the relief of poverty	396	-	396
	<u>5,196</u>	<u>-</u>	<u>5,196</u>

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Stewardship	4,500	4,800
Grants to institutions for less than £1,000 each	851	396
	<u>5,351</u>	<u>5,196</u>

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

	2023	2022
	£	£
Gross wages and salaries	152,771	132,027
Social security	16,368	6,547
Pension costs	7,639	9,295
Other employment benefits	5,225	5,378
Staff training	4,607	3,939
	186,609	157,186

The average monthly number of employees during the year was 6.4 (2022: 4.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £57,854

No trustees received employment benefits in either the current or preceding year.

**7 Debtors**

	2023	2022
	£	£
Trade debtors	3,107	573
Gift aid recoverable	4,345	-
	7,453	573

**8 Cash at Bank and in Hand**

	2023	2022
	£	£
Cash at bank with immediate access	149,584	120,932
Payment processing accounts (e.g. Stripe, PayPal etc)	6,053	-
	155,637	120,932

**9 Creditors: liabilities falling due within one year**

	2023	2022
	£	£
Taxation and social security	1,485	-
Other creditors	1,483	155
Accruals	22,987	17,250
	25,955	17,405

**10 Pension commitments**

During the year employer's pension contributions totalling £7,639 (2022: £9,295) were payable to defined contribution personal pension schemes. At the balance date pension contributions totalling £1,483 (2022: £155) were owed.

**11 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Restricted Funds</i>					
Bursary fund	17,678	94	(5,850)	-	11,922
Youth media fund	-	-	-	16,945	16,945
	17,678	94	(5,850)	16,945	28,867
<i>General Unrestricted Funds</i>					
	86,422	446,381	(407,590)	(16,945)	108,268
Aggregate of funds	104,100	446,475	(413,440)	-	137,134

**VISIBLE MINISTRIES**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**11 Funds continued**

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2023 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	7,453	-	-	7,453
Cash at bank and in hand	120,920	-	34,717	155,637
Creditors falling due within one year	<u>(20,105)</u>	<u>-</u>	<u>(5,850)</u>	<u>(25,955)</u>
	<u>108,268</u>	<u>-</u>	<u>28,867</u>	<u>137,134</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Restricted Funds</i>					
Bursary fund	20,928	-	(3,250)	-	17,678
<i>General Unrestricted Funds</i>	99,368	372,674	(385,621)	-	86,422
Aggregate of funds	<u>120,296</u>	<u>372,674</u>	<u>(388,871)</u>	<u>-</u>	<u>104,100</u>

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	573	-	-	573
Cash at bank and in hand	103,254	-	17,678	120,932
Creditors falling due within one year	<u>(17,405)</u>	<u>-</u>	<u>-</u>	<u>(17,405)</u>
	<u>86,422</u>	<u>-</u>	<u>17,678</u>	<u>104,100</u>

The **Bursary** fund was created from donations received to subsidise clinical fees for individuals who have been referred for therapy.

The **Youth media** fund was created from a donations received in a previous year to help develop media resources for young people. This was not disclosed as a restricted fund in the previous year's accounts and, to correct this, the unspent balance on the fund has been transferred from unrestricted funds to restricted funds.

**12 Operating lease commitments**

The charity has an operating lease for a motor vehicle. The minimum amount payable in respect of this lease is as follows:

	2023 £	2022 £
Payments falling due:		
Within one year	2,680	4,594
Between one and five years	-	2,680
	<u>2,680</u>	<u>7,273</u>

During the year the charity was charged £4,594 (2022: £4,594) for its operating lease.

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £2,000 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid £224 to A Latty, who is a trustee, for website design services after his appointment as a trustee; these payments are permitted by the charity's governing document.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses (2022: £nil) were paid to (or for) the trustees.

**VISIBLE MINISTRIES**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds				Unrestricted funds			
		General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	188,241	-	-	188,241	151,859	-	-	151,859
Charitable activities	4	257,728	-	-	257,728	220,800	-	-	220,800
Investments		412	-	94	506	16	-	-	16
<b>Total income and endowments</b>		<b>446,381</b>	<b>-</b>	<b>94</b>	<b>446,475</b>	<b>372,675</b>	<b>-</b>	<b>-</b>	<b>372,675</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	407,590	-	5,850	413,440	385,621	-	3,250	388,871
<b>Total Expenditure</b>		<b>407,590</b>	<b>-</b>	<b>5,850</b>	<b>413,440</b>	<b>385,621</b>	<b>-</b>	<b>3,250</b>	<b>388,871</b>
<b>Net income/(expenditure)</b>		<b>38,790</b>	<b>-</b>	<b>(5,756)</b>	<b>33,034</b>	<b>(12,946)</b>	<b>-</b>	<b>(3,250)</b>	<b>(16,196)</b>
<b>Transfers between funds</b>	11	<b>(16,945)</b>	<b>-</b>	<b>16,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>21,846</b>	<b>-</b>	<b>11,189</b>	<b>33,034</b>	<b>(12,946)</b>	<b>-</b>	<b>(3,250)</b>	<b>(16,196)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		86,422	-	17,678	104,100	99,368	-	20,928	120,296
<b>Total funds carried forward</b>	11	<b>108,268</b>	<b>-</b>	<b>28,867</b>	<b>137,134</b>	<b>86,422</b>	<b>-</b>	<b>17,678</b>	<b>104,100</b>

**VISIBLE MINISTRIES**

England & Wales - Charity number 1156788

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# Accounts

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Charity Number 1156788

**VISIBLE MINISTRIES**

(Charitable Incorporated Organisation)

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

## VISIBLE MINISTRIES

FOR THE YEAR ENDED 31st AUGUST 2022

### COMPANY INFORMATION

<b>Board of Trustees</b>	J Hancock (Chair) R Mckay-Smith (resigned 23 January 2022) V Horsfield (resigned 1 December 2022) L Round L Hutchinson R Leslie
<b>Governing Document</b>	Constitution dated 10 January 2014
<b>Charity Registration Number</b>	1156788
<b>Registered Office</b>	Glenn House Houston Park MANCHESTER M50 2BP
<b>Independent Examiner</b>	Gregory Webb CPA AIA GLW Management Services Ltd c/- Registered Office (UK) Ltd 85 Great Portland Street First Floor, LONDON W1W 7LT
<b>Bankers</b>	Lloyds Bank

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## VISIBLE MINISTRIES

### Trustees' Report For the Year ended 31 August 2022

The Trustees present their report and accounts for the year ended 31 August 2022.

The accounts have been prepared in accordance with the Charities Act 2011, the Accounting & Reporting by Charities, and Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and Activities**

1. To advance the education of the public, particularly, but not exclusively, in the area of Christianity and sexual health.
2. The relief of persons who are in need, hardship or distress, in particular, but not exclusively, by the provision of counselling and support.

The majority of Visible Ministries activities are delivered through the flagship initiative the Naked Truth project, which seeks to 'open eyes and free lives from the damaging impact of pornography'. A team of communicators, educators, and professional therapists work nationally with churches, schools, and other agencies to provide awareness, education, and recovery programs to men, women and young people.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Public Benefit**

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives

#### **Financial Review Summary**

The Charity made a deficit for the year ended 31 August 2022 of £16,196 (2021: surplus of £4,932).

Total income for the year ended 31 August 2022 was £372,674: (2021: £328,604).

Total expenditure for the year ended 31 August 2022 was £388,871 (2021: £323,672).

Expenditure includes expenditure on restricted fund activity, and which is using the restricted funds carried forward from the previous financial year.

Cash balances are £120,932 at 31 August 2022 (2021: £129,875).

Restricted fund balances are £17,678 at 31 August 2022 (2021: £20,928).

#### **Reserves Policy**

The Charity does not intend to accumulate significant reserves, and relies upon the ongoing support of its donors to meet future costs. The intention is to build unrestricted reserves to an amount equivalent to 3 months staff costs.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

## **Overview of Activities:**

### **Open Eyes**

Through our flagship project Naked Truth we seek open eyes and free lives from the damaging impact of pornography. 'Open Eyes' represents our aim to provide education and awareness initiatives and we have continued to achieve this through on going schools work, conferences and creative content. 'Free Lives' represent our recovery programmes, where we aim to provide professional and accessible support to those impacted by the porn use.

“THERE COMES A POINT WHERE WE NEED TO STOP JUST PULLING PEOPLE OUT OF THE RIVER. WE NEED TO GO UPSTREAM AND FIND OUT WHY THEY ARE FALLING IN.” – DESMOND TUTU

Naked Truth is one of the few initiatives in the world tackling the damaging impact of pornography both upstream and downstream. Our work focuses equally on addiction recovery (pulling people out of the river) and prevention education (helping people not fall in).

### **Open Eyes (Awareness, Education & Equipping)**

- We achieved our stated goals for schools work this year with an increase in our reach by delivering 139 lessons in 67 different schools and colleges reaching over 11,500 pupils.
- Created age-appropriate curriculum for key stages 3, 4 & 5 (11-18s)
- We have continued to recruit schools associates based around the UK, we achieved our target with 16 schools associates now active in our wider team.
- We have continued to deliver parental workshops both in person in schools and streamed online.
- In June, we hosted a parliamentary event in the houses of parliament for MPs, Peers and other leaders. Focused on providing case studies and studies for the online safety bill, a number of our clients shared stories of the impact of pornography on their lives after exposure during their childhood.
- We achieved a stated goal and commissioned a spoken word film that unpacks our vision and mission to help recruit new associates & advocates and activists around our cause.
- We continued to increase awareness and education through press and radio.

Our aim is that the majority of our content, presentations and programmes are accessible and aimed at people of any or no faith background. However, we have continued to develop and deliver some specific content aimed at local churches and Christians.

- We held a 3-day international online conference called the P WORD conference to educate and equip church leaders with 40+ world-class experts contributing.
- We launched a “church membership programme” with online, on-demand training and resources to equip churches.
- Spoke and led seminars at various national and international conferences

## **Free Lives (Recovery & Transformation)**

- We continue to deliver recovery groups in 6 international time-zones
- We continue to recruit a team of professionally qualified and experienced coaches and counsellors to facilitate our programmes. Growing our team of professionals to 11 individuals based in 3 countries.
- We continue to train volunteers to facilitate our peer support programme, click to kick. This team has grown to 15 trained facilitators.
- We launched 16 new Click to Kick groups during the period for both men and women.
- Continued the growth in membership of the WholeHearted recovery programme for partners & spouses of porn users and the Whole Life Programme to provide continued support to help individuals move from recovery into ongoing sobriety. With 53 individuals joining these long-term programmes.
- Continued to deliver 1 to 1 counselling with the team delivering an average of 170 hours a month in individual and couples sessions.
- Launched residential weekends for focused intensive recovery. We delivered 3 residentials in the UK and US.
- Over 12,000 individuals have completed our online courses this year.

## **Future Plans**

In 2022/23 Visible intends to continue its focus on awareness, education and recovery through our flagship project, Naked Truth. Some goals include

- NT Education to deliver sessions in 85 Schools
- Have active Schools Associates in 15 different UK counties
- Develop age-appropriate content for Key Stage 2
- 100 new Whole Life and Whole Hearted Subscriptions
- 40 Click to Kick Groups launched with at least 5 in other languages
- Launch professionally facilitated Click to Kick groups
- Run residential intensives in UK, US, NZ and Australia
- Launch a podcast for churches
- Continue to raise awareness through press and media

## **Structure, governance and management**

Visible Ministries is a Charitable Incorporated Association (CIO). The Charity is governed by the Trustees listed on page 1. New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in furthering the mission and vision of the Charity. The Board of Trustees has a variety of experience including Christian Ministry, fundraising, education, publishing, and commercial business skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets at least quarterly to oversee the vision & strategies of the Charity.

With the growth of activities of the charity, an increasing level of expertise is required on a day-to-day basis and an established management process is in place that is capable of running the affairs of the Charity. The Charity's manager (CEO) is appointed by the Board of Trustees, and is in charge of the day-to-day management of the charity. The CEO is accountable to the Trustees.

The Trustees remain committed to advancing the Christian faith , education in the areas of Christianity & sexual health, and the relief of persons in need, particularly through the provision of counselling & support.

### **Trustees Responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

**On Behalf of the Trustees**

Date: 15 March 2023

J Hancock

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
VISIBLE MINISTRIES**

I report on the accounts of the charity for the year ended 31 August 2022 set out on pages 7 to 9 inclusive, which have been prepared on the basis of the accounting policies on pages 10 to 13 inclusive

**Respective responsibilities of Trustee & Examiner**

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

I report in respect of my examination of the CIO's accounts 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**

Since the CIO's gross income exceeded GBP 250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, because I am member of the Association of International Accountants (AIA), which is one of the listed bodies.

GLW Management Services Ltd also provides bookkeeping & payroll services to the CIO. I can confirm that as a member of the Certified Practising Accountants (CPA) & Association of International Accountants (AIA), I am subject to the FRC's Revised Ethical Standards 2016, which I have applied in respect to this engagement.

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 130 of the 2011 Act, or that the accounts presented do not accord with those records, or the accounts do not comply with the applicable requirements concerning the form and content of the 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 across no other matters in connection with my examination to which attention should be drawn in this report, in order to enable a proper understanding of the accounts to be reached.

Gregory Webb  
Certified Practising Accountant (CPA), AIA

16 March 2023

GLW Management Services Ltd  
c/- Registered Office (UK) Ltd  
85 Great Portland Street  
First Floor LONDON W1W 7LT

**VISIBLE MINISTRIES**  
**Statement of Financial Activities**  
**FOR THE YEAR ENDED 31st AUGUST 2022**

**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM</b>					
General Donations & Legacies	2	151,859	-	151,859	158,165
Charitable Activities	2	220,800	-	220,800	170,438
Investment income		16	-	16	-
<b>Total income</b>		<b>372,674</b>	<b>-</b>	<b>372,674</b>	<b>328,603</b>
<b>EXPENDITURE ON</b>					
Charitable activities	3	385,621	3,250	388,871	323,672
<b>Total expenditure</b>		<b>385,621</b>	<b>3,250</b>	<b>388,871</b>	<b>323,672</b>
<b>Net income/(expenditure)</b>		<b>(12,946)</b>	<b>(3,250)</b>	<b>(16,196)</b>	<b>4,932</b>
Transfers between funds		0	0	-	-
		<b>(12,946)</b>	<b>(3,250)</b>	<b>(16,196)</b>	<b>4,932</b>
<b>Net movement in funds</b>		<b>(12,946)</b>	<b>(3,250)</b>	<b>(16,196)</b>	<b>4,932</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		99,368	20,928	120,296	115,364
<b>Total funds carried forward</b>		<b>86,422</b>	<b>17,678</b>	<b>104,100</b>	<b>120,296</b>

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 10-13 form part of these accounts.

**VISIBLE MINISTRIES**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31st AUGUST 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
<b>CURRENT ASSETS</b>					
Debtors	5	573	-	573	1,928
Cash at bank	6	103,254	17,678	120,932	129,875
		<u>103,827</u>	<u>17,678</u>	<u>121,505</u>	<u>131,802</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	7	17,405	-	17,405	11,506
Net Current Assets		<u>86,422</u>	<u>17,678</u>	<u>104,100</u>	<u>120,296</u>
<b>NET ASSETS</b>					
		<u>86,422</u>	<u>17,678</u>	<u>104,100</u>	<u>120,296</u>
<b>FUND BALANCES</b>					
Unrestricted funds	8				
General Funds		86,422		86,422	99,368
Restricted Funds	8		17,678	17,678	20,928
		<u>86,422</u>	<u>17,678</u>	<u>104,100</u>	<u>120,296</u>

Approved by the Trustees and signed on their behalf on the 15 March 2023 by:

R Leslie

J Hancock

The notes on page 10-13 form part of these accounts.

**VISIBLE MINISTRIES**

**Detailed Statement of Financial Activities with Comparatives**

**FOR THE YEAR ENDED 31st AUGUST 2022**

	Note	Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>INCOME FROM</b>							
General donations	2	151,859	149,165	-	9,000	151,859	158,165
Charitable activities	2	220,800	170,438	-	-	220,800	170,438
Investment income		16	-	-	-	16	-
<b>Total income</b>		<b>372,674</b>	<b>319,603</b>	<b>-</b>	<b>9,000</b>	<b>372,674</b>	<b>328,604</b>
<b>EXPENDITURE ON</b>							
Charitable activities	3	385,621	321,104	3,250	2,728	388,871	323,672
<b>Total expenditure</b>		<b>385,621</b>	<b>321,104</b>	<b>3,250</b>	<b>2,728</b>	<b>388,871</b>	<b>323,672</b>
<b>Net income/(expenditure)</b>		<b>(12,946)</b>	<b>(1,501)</b>	<b>(3,250)</b>	<b>6,272</b>	<b>(16,196)</b>	<b>4,932</b>
Transfers between funds		0	0	0	0	-	-
		(12,946)	(1,501)	(3,250)	6,272	(16,196)	4,932
<b>Net movement in funds</b>		<b>(12,946)</b>	<b>(1,501)</b>	<b>(3,250)</b>	<b>6,272</b>	<b>(16,196)</b>	<b>4,932</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		99,368	162,859	20,928	9,488	120,296	115,364
<b>Total funds carried forward</b>		<b>86,422</b>	<b>161,358</b>	<b>17,678</b>	<b>15,760</b>	<b>104,100</b>	<b>120,296</b>

Movements on reserves and all recognised gains and losses are shown above.

## VISIBLE MINISTRIES

### Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2022

#### 1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting by Charities 2015. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £500 when they are written off on purchase.

Depreciation periods are as follows:

Office Equipment	4 years
Computer equipment	4 years

e) Pension costs:

The company operates a defined contribution scheme for those employees who are eligible for auto-enrolment. Pension premiums are charged as they fall due.

f) Taxation

The charity is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2022

2 Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Gifts - Individuals	71,063	-	71,063	40,571
Gifts - Churches	6,800		6,800	4,200
Gifts - Businesses	300		300	200
Trust & Grant funding	71,100	-	71,100	109,274
Tax refund	2,596		2,596	3,920
	<u>151,859</u>	<u>-</u>	<u>151,859</u>	<u>158,165</u>
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income from Charitable Activities</b>				
Free Lives - Recovery	-		-	49,068
Associate Coach Income	163,563		163,563	101,836
Speaking fees and Honorariums	1,522		1,522	800
Resource sales	665		665	4,760
Income - School sessions	18,690		18,690	2,915
Events Income	26,864		26,864	-
JRS - HMRC	-		-	3,185
Other income	9,497		9,497	7,874
	<u>220,800</u>	<u>-</u>	<u>220,800</u>	<u>170,438</u>
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>3 Charitable activity</b>				
<b>a Direct Charitable Costs</b>				
Project staff costs	91,085		91,085	75,508
Freelance and external consultancy	26,783	3,250	30,033	39,809
Associate Coach costs	132,257		132,257	92,643
Project delivery costs	10,030		10,030	2,444
Cost of resource sales	538		538	350
Web Design & IT Software	8,131		8,131	7,227
	<u>268,824</u>	<u>3,250</u>	<u>272,074</u>	<u>217,980</u>
<b>b Support &amp; Administration</b>	£	£	£	£
Staff costs	60,723		60,723	50,339
Rent and rates	14,850		14,850	16,400
Office, computer, phones, & admin costs	4,640		4,640	7,060
Travel and subsistence	19,344		19,344	8,628
Marketing and promotions	324		324	739
Governance costs	1,400		1,400	1,200
Insurance	1,336		1,336	1,283
Tithes	5,213		5,213	5,308
Bookkeeping	3,680		3,680	4,110
Other	5,286		5,286	10,624
	<u>116,796</u>	<u>0</u>	<u>116,796</u>	<u>105,691</u>
<b>Combined charitable activity cost</b>	<u>385,621</u>	<u>3,250</u>	<u>388,871</u>	<u>323,672</u>

The amount paid to GLW Management Services Ltd (2021: GLW Management Services Ltd) to prepare the accounts and conduct the independent examination of the accounts for year ending August 31st 2022 was £1,400 (2021: £1,200).

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2022

**4 Staff & Trustees**

	2022	2021
	£	£
Gross wages, salaries & benefits in kind	132,027	113,277
Employer's National Insurance costs	6,547	7,602
Pension costs	9,295	4,518
Staff Training	3,939	449
<b>Total staff costs</b>	<b>151,808</b>	<b>125,846</b>

The charity has 4.5 (2021: 4.5) full time equivalent employed staff. Many of its activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No Trustee received reimbursed expenses in connection with their role as Trustee.

**5 Debtors and Prepayments**

	2022	2021
Trade Debtors	573	100
Other Debtors	-	1,828
	<b>573</b>	<b>1,928</b>

**6 Cash at Bank and in Hand**

Bank operating accounts	120,932	129,875
	<b>120,932</b>	<b>129,875</b>

**7 Creditors: liabilities falling due within one year**

Accruals	17,251	9,035
Deferred Income	-	
Other creditors	155	2,471
	<b>17,405</b>	<b>11,506</b>

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2022

8 Funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Restricted Funds					
Bursary	20,928	-	3,250		17,678
	<u>20,928</u>	<u>-</u>	<u>3,250</u>	<u>0</u>	<u>17,678</u>
General Funds	99,368	372,674	385,621	-	86,422
	<u>120,296</u>	<u>372,674</u>	<u>388,871</u>	<u>-</u>	<u>104,100</u>

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	17,678		17,678
Unrestricted funds	-	103,254	(16,832)	86,422
	<u>0</u>	<u>120,932</u>	<u>(16,832)</u>	<u>104,100</u>

**Purpose of Restricted Funds**

Bursary

Bursary Funding to subsidise the clinical fees for individuals who have been referred for therapy.

**VISIBLE MINISTRIES**

England & Wales - Charity number 1156788

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# Accounts

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Charity Number 1156788

**VISIBLE MINISTRIES**

(Charitable Incorporated Organisation)

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

## VISIBLE MINISTRIES

FOR THE YEAR ENDED 31st AUGUST 2021

### COMPANY INFORMATION

<b>Board of Trustees</b>	J Hancock (Chair) R Mckay-Smith V Horsfield L Round L Hutchinson R Leslie
<b>Governing Document</b>	Constitution dated 10 January 2014
<b>Charity Registration Number</b>	1156788
<b>Registered Office</b>	Glenn House Houston Park MANCHESTER M50 2BP
<b>Independent Examiner</b>	Gregory Webb CPA AIA GLW Management Services Ltd 6 Norwich Crescent Chadwell Heath ROMFORD ESSEX RM6 4UW
<b>Bankers</b>	Lloyds Bank

### CONTENTS

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Trustees Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Detailed Statement of Financial Activities with comparatives	8
Notes to the Accounts	9-12

## VISIBLE MINISTRIES

### Trustees' Report For the Year ended 31 August 2021

The Trustees present their report and accounts for the year ended 31 August 2021.

The accounts have been prepared in accordance with the Charities Act 2011, the Accounting & Reporting by Charities, and Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and Activities**

1. To advance the education of the public, particularly, but not exclusively, in the area of Christianity and sexual health.
2. The relief of persons who are in need, hardship or distress, in particular, but not exclusively, by the provision of counselling and support.

The majority of Visible Ministries activities are delivered through the flagship initiative the Naked Truth project, which seeks to 'open eyes and free lives from the damaging impact of pornography'. A team of communicators, educators, and professional therapists work nationally with churches, schools, and other agencies to provide awareness, education, and recovery programs to men, women and young people.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Public Benefit**

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives

#### **Financial Review Summary**

Total income for the year ended 31 August 2021 was £328,609 (2020: £294,662).

Total expenditure for the year ended 31 August 2021 was £323,832 (2020: £237,680).

Expenditure includes expenditure on restricted fund activity, and which is using the restricted funds carried forward from the previous financial year.

Cash balances are £129,721 at 31 August 2021 (2020: £138,465).

Restricted fund balances are £20,928 at 31 August 2021 (2020: £14,655).

#### **Reserves Policy**

The Charity does not intend to accumulate significant reserves, and relies upon the ongoing support of its donors to meet future costs. The intention is to build unrestricted reserves to an amount equivalent to 3 months staff costs.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

## **Overview of Activities:**

### **Open Eyes**

Through our flagship project Naked Truth we seek open eyes and free lives from the damaging impact of pornography. 'Open Eyes' represents our aim to provide education and awareness initiatives and we have continued to achieve this through on going schools work, conferences and creative content. 'Free Lives' represent our recovery programmes, where we aim to provide professional and accessible support to those impacted by the porn use.

### **Open Eyes (Awareness and Education)**

- We doubled our reach in schools this year delivering 98 lessons in 45 different schools and colleges reaching over 7,300 pupils.
- Thanks to funding received we were able to offer 50% of these lessons free of charge.
- During this year we won a competition to receive a year's of free PR from PR agency Jersey Road, which started in Jan 2021. By August 2021 we had 25 pieces of media coverage creating awareness around the issue and our work in both Christian and mainstream outlets such Radio 4 and national press. Views & listeners were estimated at over 1.6 million.
- Historically we have delivered our parent workshops in person with a school or local church hosting the event. This year we streamed 4 PG workshops directly to parents in their homes.
- Continued to recruit associates to deliver lessons and workshops. This team has now grown to 27 confirmed associates delivering lessons and peer facilitated support groups.

Our aim is that majority of our content, presentations and programmes are accessible and aimed at people of any or no faith background. However we have continue to develop and deliver some specific content aimed at local churches and Christians.

- We published 2 "bible plans" for people accessing the YouVersion bible app with over 15,000 people subscribing to the content.
- We hosted a international online 27-7 prayer week about pornography which had 133 individuals sign up and pray over for 144 hours.

### **Recovery**

- We launched a new video on demand recovery course called "ctrl-alt-del".
- Recovery team doubled and grew to 10 trained coaches/counsellors.
- Continued to deliver recovery groups in 6 international time-zones.
- Saw an increase in 1 to 1 counselling with team delivering 170 hours a month in 1 to 1 sessions.
- Continued the growth membership of the WholeHearted recovery programme for partners & spouses of porn users.
- Continue to see growth in the Whole Life Programme membership to provide continued support to help individuals move from recovery into on-going sobriety.
- Launched 20 new click to kick recovery groups including our first non english speaking group.

## **Future Plans**

In 2021/22 Visible intends to continue its focus in the areas of awareness, education and recovery through our flagship project, Naked Truth.

- Hold a 3 day international “PWORD conference” to educate and equip church leaders with 40+ world class experts contributing.
- Commission a spoken word film that unpacks our vision and mission to help recruit new associates & advocates and activists around our cause.
- Have age appropriate and unique lesson package for each keystage including KS2.
- A schools associate based in one third (16 out of 48) of UK counties.
- Deliver lessons in at least 60 schools and provide 50 lessons free of charge.
- 100 new WholeLife and WholeHearted subscriptions during 2022.
- 30 click to kick groups started during 2022.
- 15 professional coaches/counsellors on team.
- Host a parliamentary event to raise awareness of the impact of porn on individuals and society.
- Increase awareness and education through press, radio and television.
- Launch a “church membership” initiative with training and resources for local churches.

## **Structure, governance and management**

Visible Ministries is a Charitable Incorporated Association (CIO). The Charity is governed by the Trustees listed on page 1. New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in furthering the mission and vision of the Charity. The Board of Trustees has a variety of experience including Christian Ministry, fundraising, education, publishing, and commercial business skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets at least quarterly to oversee the vision & strategies of the Charity.

With the growth of activities of the charity, an increasing level of expertise is required on a day-to-day basis and an established management process is in place that is capable of running the affairs of the Charity. The Charity's manager (CEO) is appointed by the Board of Trustees, and is in charge of the day-to-day management of the charity. The CEO is accountable to the Trustees.

The Trustees remain committed to advancing the Christian faith , education in the areas of Christianity & sexual health, and the relief of persons in need, particularly through the provision of counselling & support.

## **Trustees Responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

**On Behalf of the Trustees**

Date: 26 April 2022

J Hancock

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
VISIBLE MINISTRIES**

I report on the accounts of the charity for the year ended 31 August 2021 set out on pages 7 to 9 inclusive, which have been prepared on the basis of the accounting policies on pages 10 to 13 inclusive

**Respective responsibilities of Trustee & Examiner**

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

I report in respect of my examination of the CIO's accounts 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**

Since the CIO's gross income exceeded GBP 250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, because I am member of the Association of International Accountants (AIA), which is one of the listed bodies.

GLW Management Services Ltd also provides bookkeeping & payroll services to the CIO. I can confirm that as a member of the Certified Practising Accountants (CPA) & Association of International Accountants (AIA), I am subject to the FRC's Revised Ethical Standards 2016, which I have applied in respect to this engagement.

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 130 of the 2011 Act, or that the accounts presented do not accord with those records, or the accounts do not comply with the applicable requirements concerning the form and content of the 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 across no other matters in connection with my examination to which attention should be drawn in this report, in order to enable a proper understanding of the accounts to be reached.

Gregory Webb  
Certified Practising Accountant (CPA), AIA

27

April 2022

For and on behalf of:  
GLW Management Services Ltd  
6 Norwich Crescent  
Chadwell Heath  
ROMFORD RM6 4UW

**VISIBLE MINISTRIES**  
**Statement of Financial Activities**  
**FOR THE YEAR ENDED 31st AUGUST 2021**

**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM</b>					
General Donations & Legacies	2	149,165	9,000	158,165	192,352
Charitable Activities	2	170,438	-	170,438	102,294
Investment income		6	-	6	17
<b>Total income</b>		<b>319,609</b>	<b>9,000</b>	<b>328,609</b>	<b>294,662</b>
<b>EXPENDITURE ON</b>					
Charitable activities	3	321,104	2,728	323,832	237,680
<b>Total expenditure</b>		<b>321,104</b>	<b>2,728</b>	<b>323,832</b>	<b>237,680</b>
<b>Net income/(expenditure)</b>		<b>(1,494)</b>	<b>6,272</b>	<b>4,778</b>	<b>56,982</b>
Transfers between funds		0	0	-	-
		<b>(1,494)</b>	<b>6,272</b>	<b>4,778</b>	<b>56,982</b>
<b>Net movement in funds</b>		<b>(1,494)</b>	<b>6,272</b>	<b>4,778</b>	<b>56,982</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		100,708	14,656	115,364	58,381
<b>Total funds carried forward</b>		<b>99,214</b>	<b>20,928</b>	<b>120,142</b>	<b>115,364</b>

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 9-12 form part of these accounts.

**VISIBLE MINISTRIES**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31st AUGUST 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
<b>CURRENT ASSETS</b>					
Debtors	5	1,928	-	1,928	4,563
Cash at bank	6	108,793	20,928	129,721	138,465
		<u>110,720</u>	<u>20,928</u>	<u>131,648</u>	<u>143,028</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	7	11,506	-	11,506	27,665
Net Current Assets		<u>99,214</u>	<u>20,928</u>	<u>120,142</u>	<u>115,364</u>
<b>NET ASSETS</b>					
		<u>99,214</u>	<u>20,928</u>	<u>120,142</u>	<u>115,364</u>
<b>FUND BALANCES</b>					
Unrestricted funds	8				
General Funds		99,214		99,214	100,708
Restricted Funds	8		20,928	20,928	14,656
		<u>99,214</u>	<u>20,928</u>	<u>120,142</u>	<u>115,364</u>

Approved by the Trustees and signed on their behalf on the 26 April 2022 by:

R Leslie

J Hancock

The notes on page 9-12 form part of these accounts.

**VISIBLE MINISTRIES**

**Detailed Statement of Financial Activities with Comparatives**

**FOR THE YEAR ENDED 31st AUGUST 2021**

	Note	Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
<b>INCOME FROM</b>							
General donations	2	149,165	180,734	9,000	11,618	158,165	192,352
Charitable activities	2	170,438	102,294	-	-	170,438	102,294
Investment income		6	3		14	6	17
<b>Total income</b>		<b>319,609</b>	<b>283,031</b>	<b>9,000</b>	<b>11,632</b>	<b>328,609</b>	<b>294,662</b>
<b>EXPENDITURE ON</b>							
Charitable activities	3	321,104	220,880	2,728	16,800	323,832	237,680
<b>Total expenditure</b>		<b>321,104</b>	<b>220,880</b>	<b>2,728</b>	<b>16,800</b>	<b>323,832</b>	<b>237,680</b>
<b>Net income/(expenditure)</b>		<b>(1,494)</b>	<b>62,151</b>	<b>6,272</b>	<b>(5,168)</b>	<b>4,778</b>	<b>56,982</b>
Transfers between funds		0	0	0	0	-	-
		(1,494)	62,151	6,272	(5,168)	4,778	56,982
<b>Net movement in funds</b>		<b>(1,494)</b>	<b>62,151</b>	<b>6,272</b>	<b>(5,168)</b>	<b>4,778</b>	<b>56,982</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		100,708	100,708	14,656	14,656	115,364	58,381
<b>Total funds carried forward</b>		<b>99,214</b>	<b>162,859</b>	<b>20,928</b>	<b>9,488</b>	<b>120,142</b>	<b>115,364</b>

Movements on reserves and all recognised gains and losses are shown above.

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2021

**1 Accounting Policies**

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting by Charities 2015. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £500 when they are written off on purchase.

Depreciation periods are as follows:

Office Equipment	4 years
Computer equipment	4 years

e) Pension costs:

The company operates a defined contribution scheme for those employees who are eligible for auto-enrolment. Pension premiums are charged as they fall due.

f) Taxation

The charity is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2021

2 Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Gifts - Individuals	40,571	-	40,571	49,825
Gifts - Churches	4,200		4,200	7,200
Gifts - Businesses	200		200	36,197
Trust & Grant funding	100,274	9,000	109,274	90,300
Gifts - Junction Church	-	-	-	2,618
Tax refund	3,920		3,920	6,212
	<u>149,165</u>	<u>9,000</u>	<u>158,165</u>	<u>192,352</u>
	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from Charitable Activities</b>				
Free Lives - Recovery	49,068		49,068	66,659
Associate Coach Income	101,836		101,836	-
Speaking fees and Honorariums	800		800	2,363
Resource sales	4,760		4,760	1,565
Income - School sessions	2,915		2,915	5,843
JRS - HMRC	3,185		3,185	19,074
Other income	7,874		7,874	6,790
	<u>170,438</u>	<u>-</u>	<u>170,438</u>	<u>102,294</u>
	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>3 Charitable activity</b>				
<b>a Direct Charitable Costs</b>				
Project staff costs	75,508		75,508	69,854
Freelance and external consultancy	37,241	2,728	39,969	51,097
Associate Coach costs	92,643		92,643	-
Project delivery costs	2,444		2,444	3,339
Cost of resource sales	350		350	912
Web Design & IT Software	7,227		7,227	5,814
Junction Church costs			-	7,915
	<u>215,412</u>	<u>2,728</u>	<u>218,140</u>	<u>138,931</u>
<b>b Support &amp; Administration</b>	£	£	£	£
Staff costs	50,339		50,339	50,586
Rent and rates	16,400		16,400	15,000
Office, computer, phones, & admin costs	7,062		7,062	2,178
Travel and subsistence	8,628		8,628	9,104
Marketing and promotions	739		739	430
Governance costs	1,200		1,200	1,100
Insurance	1,283		1,283	1,302
Tithes	5,308		5,308	11,490
Bookkeeping	4,110		4,110	3,654
Other	10,624		10,624	3,905
	<u>105,691</u>	<u>0</u>	<u>105,691</u>	<u>98,749</u>
<b>Combined charitable activity cost</b>	<u>321,104</u>	<u>2,728</u>	<u>323,832</u>	<u>237,680</u>

The amount paid to GLW Management Services Ltd (2020: GLW Management Services Ltd) to prepare the accounts and conduct the independent examination of the accounts for year ending August 31st 2021 was £1,200 (2020: £1,100).

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2021

**4 Staff & Trustees**

	2021	2020
	£	£
Gross wages, salaries & benefits in kind	113,277	107,732
Employer's National Insurance costs	7,602	6,480
Pension costs	4,518	5,092
Staff Training	449	1,134
<b>Total staff costs</b>	<b>125,846</b>	<b>120,438</b>

The charity has 4.5 (2020: 4.5) full time equivalent employed staff. Many of its activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No Trustee received reimbursed expenses in connection with their role as Trustee.

**5 Debtors and Prepayments**

	2021	2020
Trade Debtors	100	479
Other Debtors	1,828	4,084
	<b>1,928</b>	<b>4,563</b>

**6 Cash at Bank and in Hand**

Bank operating accounts	129,721	138,465
	<b>129,721</b>	<b>138,465</b>

**7 Creditors: liabilities falling due within one year**

Accruals	9,035	1,700
Deferred Income	-	25,000
Other creditors	2,471	965
	<b>11,506</b>	<b>27,665</b>

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2021

8 Funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Restricted Funds					
Bursary	14,656	9,000	2,728		20,928
	<u>14,656</u>	<u>9,000</u>	<u>2,728</u>	<u>0</u>	<u>20,928</u>
General Funds	100,708	319,609	321,104	-	99,214
	<u>115,364</u>	<u>328,609</u>	<u>323,832</u>	<u>-</u>	<u>120,142</u>

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	20,928		20,928
Unrestricted funds	-	108,793	(9,579)	99,214
	<u>0</u>	<u>129,721</u>	<u>(9,579)</u>	<u>120,142</u>

**Purpose of Restricted Funds**

Bursary

Bursary Funding to subsidise the clinical fees for individuals who have been referred for therapy.

**VISIBLE MINISTRIES**

England & Wales - Charity number 1156788

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# Accounts

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Charity Number 1156788

**VISIBLE MINISTRIES**

(Charitable Incorporated Organisation)

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

## VISIBLE MINISTRIES

FOR THE YEAR ENDED 31st AUGUST 2020

### COMPANY INFORMATION

<b>Board of Trustees</b>	J Hancock (Chair) R Mckay-Smith V Horsfield L Round L Hutchinson R Leslie
<b>Governing Document</b>	Constitution dated 10 January 2014
<b>Charity Registration Number</b>	1156788
<b>Registered Office</b>	Glenn House Houston Park MANCHESTER M50 2BP
<b>Independent Examiner</b>	Gregory Webb CPA AIA GLW Management Services Ltd 6 Norwich Crescent Chadwell Heath ROMFORD ESSEX RM6 4UW
<b>Bankers</b>	Lloyds Bank

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Trustees Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Detailed Statement of Financial Activities with comparatives	9
Notes to the Accounts	10-13

## VISIBLE MINISTRIES

### Trustees' Report For the Year ended 31 August 2020

The Trustees present their report and accounts for the year ended 31 August 2020.

The accounts have been prepared in accordance with the Charities Act 2011, the Accounting & Reporting by Charities, and Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and Activities**

1. To advance the education of the public, particularly, but not exclusively, in the area of Christianity and sexual health.
2. The relief of persons who are in need, hardship or distress, in particular, but not exclusively, by the provision of counselling and support.

The majority of Visible Ministries activities are delivered through the flagship initiative the Naked Truth project, which seeks to 'open eyes and free lives from the damaging impact of pornography'. A team of communicators, educators, and professional therapists work nationally with churches, schools, and other agencies to provide awareness, education, and recovery programs to men, women and young people.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Public Benefit**

In planning the activities of the charity, the trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives

#### **Financial Review Summary**

Total income for the year ended 31 August 2020 was £294,662 (2019: £219,085).

Total expenditure for the year ended 31 August 2020 was £237,680 (2019: £232,727).

Expenditure includes expenditure on restricted fund activity, and which is using the restricted funds carried forward from the previous financial year.

Cash balances are £138,465 at 31 August 2020 (2019: £58,270)

Restricted fund balances are £14,655 at 31 August 2020 (2019: £27,859)

#### **Reserves Policy**

The Charity does not intend to accumulate significant reserves, and relies upon the ongoing support of its donors to meet future costs. The intention is to build unrestricted reserves to an amount equivalent to 3 months staff costs.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

## **Overview of Activities:**

### **Open Eyes**

Through our flagship project Naked Truth we seek open eyes and free lives from the damaging impact of pornography. 'Open Eyes' represents our aim to provide education and awareness initiatives and we have continued to achieve this through on going schools work, conferences and creative content. 'Free Lives' represent our recovery programmes, where we aim to provide professional and accessible support to those impacted by the porn use.

It was a year of 2 halves, with Covid impacting our team and goals for the second half of the year.

### **Open Eyes (Awareness and Education)**

Four of the the core staff were furloughed and we paused the sessional work of other team from April until September, these staff members were key to the development and delivery of our education and awareness projects. However prior to April in this period we:

- Delivered 64 lessons to over 3000 pupils
- Delivered 2 regional conferences for church leaders and their teams
- Launched an online training platform - nakedtruth.training
- Continued to recruit associates to deliver lessons, workshops and facilitate groups.
- Funding secured and pilot phase planned (post lockdown) for a YouTube channel aimed at School Pupils
- Continued to create awareness through press, web and radio

### **Free Lives (Recovery and Support)**

Covid and Lockdown actually saw an increase in enquiries and sign ups to our recovery and support programmes. The recovery team were not furloughed and continued to work throughout this whole period.

#### Free Lives

- Recovery team grew to 5 trained coaches/counsellors
- Continued to deliver recovery groups in 6 international timezones.
- Provided "Lockdown focused" resources for both users and partners.
- Continued the growth membership of the WholeHearted recovery programme for partners & spouses of porn users.
- Continue to see growth in the Whole Life Programme membership to provide continued support to help individuals move from recovery into on going sobriety
- Recruited and established team in US, NZ and UK

- Saw an increase in 1 to 1 counselling with team delivering 100 hours a month in 1 to 1 sessions.

The increase in subscriptions for WholeHearted and WholeLife plus the significant take up of one to one sessions during lockdown has shown a significant increase in Free Lives income.

### **Future Plans**

In 2020/21 Visible intends to continue its focus in the areas of awareness, education and recovery through our flagship project, Naked Truth.

- Have 20 trained Click to Kick (8 week recovery programme) facilitators
- 10 professional coaches/counsellors on team
- Complete 25 click to kick groups by September 2021
- 121 sessions grow to 250 hours a month
- 10 trained schools associates
- 50 sessions delivered in schools for free
- Increase online presence through youtube and social media
- Begin filming for Youth Youtube Channel
- Deliver first non english speaking recovery group
- Deliver online international conference
- Continue to grow WholeHearted and WholeLife memberships.
- Write and Launch 10 training/support courses for nakedtruth.training
- Increase awareness and education through press, radio and television.

### **Additional Comments**

In Jan 2020, Junction Church was closed down as an active project. The project leaders decided to allocate restricted funds to Compassion UK to support to build classroom in Thailand, Harpurhey Community Church (HCC) for community projects and a lunch programme at Holy Trinity School in Harpurhey for pupil's of families with no recourse to public funds.

In March 2020, the Trustees of the charity MediaWatch UK approached Visible, as they were winding down and wanted to allocate their assets to the on going education and awareness work of Naked Truth. This significant income of nearly just under £60k was a timely and generous contribution to the work, and as Trustees we hope to continue MediaWatch's legacy of educating and protecting young people from explicit adult content.

### **Structure, governance and management**

Visible Ministries is a Charitable Incorporated Association (CIO). The Charity is governed by the Trustees listed on page 1. New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in futhering the mission and vision of the Charity. The Board of Trustees has a variety of experience including Christian Ministry, fundraising, education, publishing, and commercial business skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets at least quarterly to oversee the vision & strategies of the Charity.

With the growth of activities of the charity, an increasing level of expertise is required on a day-to-day basis and an established management process is in place that is capable of running the affairs of the Charity. The Charity's manager (CEO) is appointed by the Board of Trustees, and is in charge of the day-to-day management of the charity. The CEO is accountable to the Trustees.

The Trustees remain committed to advancing the Christian faith , education in the areas of Christianity & sexual health, and the relief of persons in need, particularly through the provision of counselling & support.

**Trustees Responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

**On Behalf of the Trustees**

**J Hancock**

Date: 28th April 2021

J Hancock

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
VISIBLE MINISTRIES**

I report on the accounts of the charity for the year ended 31 August 2020 set out on pages 7 to 9 inclusive, which have been prepared on the basis of the accounting policies on pages 10 to 13 inclusive

**Respective responsibilities of Trustee & Examiner**

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

I report in respect of my examination of the CIO's accounts 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**

Since the CIO's gross income exceeded GBP 250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Association of International Accountants (AIA), which is one of the listed bodies.

GLW Management Services Ltd also provides bookkeeping & payroll services to the CIO. I can confirm that as a member of the Certified Practising Accountants (CPA) & Association of International Accountants (AIA) I am subject to the FRC's Revised Ethical Standards 2016, which I have applied in respect to this engagement.

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 130 of the 2011 Act, or that the accounts presented do not accord with those records, or the accounts do not comply with the applicable requirements concerning the form and content of the 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 across no other matters in connection with my examination to which attention should be drawn in this report, in order to enable a proper understanding of the accounts to be reached.

Gregory Webb  
Certified Practising Accountant (CPA), AIA

29th April 2021

For and on behalf of:  
GLW Management Services Ltd  
6 Norwich Crescent  
Chadwell Heath  
ROMFORD RM6 4UW

**VISIBLE MINISTRIES**  
**Statement of Financial Activities**  
**FOR THE YEAR ENDED 31st AUGUST 2020**

**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM</b>					
General Donations & Legacies	2	180,733	11,618	192,352	172,603
Charitable Activities	2	102,294	-	102,294	46,479
Investment income		14	3	17	3
<b>Total income</b>		<b>283,041</b>	<b>11,621</b>	<b>294,662</b>	<b>219,085</b>
<b>EXPENDITURE ON</b>					
Charitable activities	3	220,880	16,800	237,680	232,726
<b>Total expenditure</b>		<b>220,880</b>	<b>16,800</b>	<b>237,680</b>	<b>232,726</b>
<b>Net income/(expenditure)</b>		<b>62,161</b>	<b>(5,179)</b>	<b>56,982</b>	<b>(13,641)</b>
Transfers between funds		8,024	(8,024)	-	-
		70,185	(13,203)	56,982	(13,641)
<b>Net movement in funds</b>		<b>70,185</b>	<b>(13,203)</b>	<b>56,982</b>	<b>(13,641)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		30,523	27,859	58,381	72,023
<b>Total funds carried forward</b>		<b>100,708</b>	<b>14,656</b>	<b>115,364</b>	<b>58,381</b>

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 10-13 form part of these accounts.

**VISIBLE MINISTRIES**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31st AUGUST 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
<b>CURRENT ASSETS</b>					
Debtors	5	4,563	-	4,563	1,111
Cash at bank	6	123,809	14,656	138,465	58,270
		<u>128,372</u>	<u>14,656</u>	<u>143,028</u>	<u>59,381</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	7	27,665	-	27,665	1,000
Net Current Assets		<u>100,708</u>	<u>14,656</u>	<u>115,364</u>	<u>58,381</u>
<b>NET ASSETS</b>					
		<u>100,708</u>	<u>14,656</u>	<u>115,364</u>	<u>58,381</u>
<b>FUND BALANCES</b>					
Unrestricted funds	8				
General Funds		100,708		100,708	30,522
Restricted Funds	8		14,656	14,656	27,859
		<u>100,708</u>	<u>14,656</u>	<u>115,364</u>	<u>58,381</u>

Approved by the Trustees and signed on their behalf on the 28th April 2021 by:

**R Leslie**

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R Leslie

**J Hancock**

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J Hancock

The notes on page 10-13 form part of these accounts.

**VISIBLE MINISTRIES**

**Detailed Statement of Financial Activities with Comparatives**

**FOR THE YEAR ENDED 31st AUGUST 2020**

	Note	Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
		2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£
<b>INCOME FROM</b>							
General donations	2	180,733	140,404	11,618	32,199	192,352	172,603
Charitable activities	2	102,294	46,478	-	-	102,294	46,478
Investment income		14	3	3		17	3
<b>Total income</b>		<b>283,041</b>	<b>186,885</b>	<b>11,621</b>	<b>32,199</b>	<b>294,662</b>	<b>219,084</b>
<b>EXPENDITURE ON</b>							
Charitable activities	3	220,880	200,351	16,800	32,375	237,680	232,726
<b>Total expenditure</b>		<b>220,880</b>	<b>200,351</b>	<b>16,800</b>	<b>32,375</b>	<b>237,680</b>	<b>232,726</b>
<b>Net income/(expenditure)</b>		<b>62,161</b>	<b>(13,466)</b>	<b>5,179</b>	<b>176</b>	<b>56,982</b>	<b>(13,641)</b>
Transfers between funds		8,024	0	(8,024)	0	-	-
		70,185	(13,466)	(13,203)	(176)	56,982	(13,641)
<b>Net movement in funds</b>		<b>70,185</b>	<b>(13,466)</b>	<b>(13,203)</b>	<b>(176)</b>	<b>56,982</b>	<b>(13,641)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		30,523	40,767	27,859	31,256	58,381	72,023
<b>Total funds carried forward</b>		<b>100,708</b>	<b>27,301</b>	<b>14,656</b>	<b>31,080</b>	<b>115,364</b>	<b>58,381</b>

Movements on reserves and all recognised gains and losses are shown above.

## VISIBLE MINISTRIES

### Notes to the Accounts

#### FOR THE YEAR ENDED 31st AUGUST 2020

##### 1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting by Charities 2015. The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £500 when they are written off on purchase.

Depreciation periods are as follows:

Office Equipment	4 years
Computer equipment	4 years

e) Pension costs:

The company operates a defined contribution scheme for those employees who are eligible for auto-enrolment. Pension premiums are charged as they fall due.

f) Taxation

The charity is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2020

2 Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Gifts - Individuals	49,825	-	49,825	55,060
Gifts - Churches	7,200		7,200	4,491
Gifts - Businesses	36,197		36,197	22,000
Trust & Grant funding	81,300	9,000	90,300	72,102
Gifts - Junction Church		2,618	2,618	13,064
Tax refund	6,212		6,212	5,886
	<u>180,733</u>	<u>11,618</u>	<u>192,352</u>	<u>172,603</u>
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income from Charitable Activities</b>			-	-
Free Lives - Recovery	66,658		66,658	28,646
Speaking fees and Honorariums	2,363		2,363	6,666
Resource sales	1,565		1,565	1,827
Income - School sessions	5,843		5,843	5,534
JRS - HMRC	19,074		19,074	-
Other income	6,790		6,790	3,805
	<u>102,294</u>	<u>-</u>	<u>102,294</u>	<u>46,478</u>
	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>3 Charitable activity</b>				
<b>a Direct Charitable Costs</b>				
Project staff costs	69,853		69,853	90,570
Freelance and external consultancy	42,212	8,885	51,097	9,832
Project delivery costs	3,339		3,339	22,197
Cost of resource sales	912		912	6,013
Web Design & IT Software	5,814		5,814	2,199
Junction Church costs		7,915	7,915	-
	<u>122,131</u>	<u>16,800</u>	<u>138,931</u>	<u>130,811</u>
<b>b Support &amp; Administration</b>	£	£	£	£
Staff costs	50,585		50,585	49,235
Rent and rates	15,000		15,000	11,200
Office, computer, phones, & admin costs	2,178		2,178	9,274
Travel and subsistence	9,104		9,104	10,075
Legal and professional fees	-		-	35
Marketing and promotions	430		430	1,486
Governance costs	1,100		1,100	1,000
Insurance	1,302		1,302	1,290
Tithes	11,490		11,490	15,512
Bookkeeping	3,654		3,654	2,722
Other	3,905		3,905	87
	<u>98,749</u>	<u>0</u>	<u>98,749</u>	<u>101,916</u>
<b>Combined charitable activity cost</b>	<u>220,880</u>	<u>16,800</u>	<u>237,680</u>	<u>232,727</u>

The amount paid to GLW Management Services Ltd (2019: GLW Management Services Ltd) to prepare the accounts and conduct the independent examination of the accounts for year ending August 31st 2020 was £1,100 (2019: £1,000).

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2020

**4 Staff & Trustees**

	2020	2019
	£	£
Gross wages, salaries & benefits in kind	107,733	123,023
Employer's National Insurance costs	6,480	8,477
Pension costs	5,092	5,980
Staff Training	1,134	2,325
<b>Total staff costs</b>	<b>120,438</b>	<b>139,805</b>

The charity has 4.5 (2019: 4.5) full time equivalent employed staff. Many of its activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No Trustee received reimbursed expenses in connection with their role as Trustee.

**5 Debtors and Prepayments**

	2020	2019
Trade Debtors	479	970
Other Debtors	4,085	141
	<b>4,563</b>	<b>1,111</b>

**6 Cash at Bank and in Hand**

Bank operating accounts	138,465	58,270
	<b>138,465</b>	<b>58,270</b>

**7 Creditors: liabilities falling due within one year**

Accruals	1,700	1,000
Deferred Income	25,000	-
Other creditors	965	-
	<b>27,665</b>	<b>1,000</b>

VISIBLE MINISTRIES

Notes to the Accounts

FOR THE YEAR ENDED 31st AUGUST 2020

8 Funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Restricted Funds					
Bursary	14,795	9,003	8,885	(257)	14,656
Junction Church	13,064	2,618	7,915	(7,767)	-
	<u>27,859</u>	<u>11,621</u>	<u>16,800</u>	<u>(8,024)</u>	<u>14,656</u>
General Funds	30,523	283,041	220,880	8,024	100,708
	<u>58,382</u>	<u>294,662</u>	<u>237,680</u>	<u>-</u>	<u>115,364</u>

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	14,656		14,656
Unrestricted funds	-	123,809	(23,101)	100,708
	<u>0</u>	<u>138,465</u>	<u>(23,101)</u>	<u>115,364</u>

**Purpose of Restricted Funds**

Bursary

Junction Church

Bursary Funding to subsidise the clinical fees for individuals who have been referred for therapy.

Funding to pilot a new church plant in Manchester.

The Trustees decided to close this project & distribute funds to 3 separate projects.