

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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## **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](https://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
Total income		283,041	11,621	294,662	219,085
<b>EXPENDITURE ON</b>					
Charitable activities	3	220,880	16,800	237,680	232,726
Total expenditure		220,880	16,800	237,680	232,726
<b>Net income/(expenditure)</b>		62,161	(5,179)	56,982	(13,641)
Transfers between funds		8,024	(8,024)	-	-
		70,185	(13,203)	56,982	(13,641)
<b>Net movement in funds</b>		70,185	(13,203)	56,982	(13,641)
<b>Reconciliation of funds:</b>					
Total funds brought forward		30,523	27,859	58,381	72,023
<b>Total funds carried forward</b>		100,708	14,656	115,364	58,381

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**

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
		2020	2019	2020	2019	2020	2019
Note		£	£	£	£	£	£
<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
Total income		283,041	186,885	11,621	32,199	294,662	219,084
<b>EXPENDITURE ON</b>							
Charitable activities	3	220,880	200,351	16,800	32,375	237,680	232,726
Total expenditure		220,880	200,351	16,800	32,375	237,680	232,726
<b>Net income/(expenditure)</b>		62,161	(13,466)	5,179	176	56,982	(13,641)
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>		70,185	(13,466)	(13,203)	(176)	56,982	(13,641)
<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>		100,708	27,301	14,656	31,080	115,364	58,381

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

<b>2 Voluntary income</b>	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
	180,733	11,618	192,352	172,603
<b>Income from Charitable Activities</b>	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
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
	102,294	-	102,294	46,478
<b>3 Charitable activity</b>	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<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	-
	122,131	16,800	138,931	130,811
<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
	98,749	0	98,749	101,916
<b>Combined charitable activity cost</b>	220,880	16,800	237,680	232,727

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
Total staff costs	120,438	139,805

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
	4,563	1,111

### 6 Cash at Bank and in Hand

Bank operating accounts	138,465	58,270
	138,465	58,270

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

Accruals	1,700	1,000
Deferred Income	25,000	-
Other creditors	965	-
	27,665	1,000

# **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.