

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

Board of Trustees	J Hancock (Chair) R McKay-Smith (resigned 23 January 2022) V Horsfield (resigned 1 December 2022) L Round L Hutchinson R Leslie
Governing Document	Constitution dated 10 January 2014
Charity Registration Number	1156788
Registered Office	Glenn House Houston Park MANCHESTER M50 2BP
Independent Examiner	Gregory Webb CPA AIA GLW Management Services Ltd c/- Registered Office (UK) Ltd 85 Great Portland Street First Floor, LONDON W1W 7LT
Bankers	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 202 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 £
INCOME AND ENDOWMENTS FROM					
General Donations & Legacies	2	151,859	-	151,859	158,165
Charitable Activities	2	220,800	-	220,800	170,438
Investment income		16	-	16	-
Total income		372,674	-	372,674	328,603
EXPENDITURE ON					
Charitable activities	3	385,621	3,250	388,871	323,672
Total expenditure		385,621	3,250	388,871	323,672
Net income/(expenditure)		(12,946)	(3,250)	(16,196)	4,932
Transfers between funds		0	0	-	-
		(12,946)	(3,250)	(16,196)	4,932
Net movement in funds		(12,946)	(3,250)	(16,196)	4,932
Reconciliation of funds:					
Total funds brought forward		99,368	20,928	120,296	115,364
Total funds carried forward		86,422	17,678	104,100	120,296

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 £
CURRENT ASSETS					
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>
CURRENT LIABILITIES					
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>
NET ASSETS					
		<u>86,422</u>	<u>17,678</u>	<u>104,100</u>	<u>120,296</u>
FUND BALANCES					
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

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

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
	151,859	-	151,859	158,165
	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from Charitable Activities				
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
	220,800	-	220,800	170,438
3 Charitable activity	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
a Direct Charitable Costs				
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
	268,824	3,250	272,074	217,980
b Support & Administration	£	£	£	£
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
	116,796	0	116,796	105,691
Combined charitable activity cost	385,621	3,250	388,871	323,672

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
Total staff costs	151,808	125,846

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
	573	1,928

6 Cash at Bank and in Hand

Bank operating accounts	120,932	129,875
	120,932	129,875

7 Creditors: liabilities falling due within one year

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

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.