

# 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		<u>-</u>	<u>81,130</u>	<u>81,130</u>	<u>28,867</u>
		<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><i>Net cash provided by/(used in) operating activities</i></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><i>Net cash provided by/(used in) investing activities</i></b>		<u>2,870</u>	<u>506</u>
<b><i>Change in cash and equivalents in the reporting period</i></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><i>Cash and cash equivalents at the end of the year</i></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><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></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><i>Net cash provided by (used in) operating activities</i></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 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**  
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**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**  
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**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**  
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**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>			
	General funds £	Designated funds £	Restricted funds £	2024 £
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:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
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)
	<u>108,268</u>	<u>-</u>	<u>28,867</u>	<u>137,134</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.

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	-	-
	<u>-</u>	<u>2,680</u>

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	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	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	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,945)</b>	<b>-</b>	<b>16,945</b>	<b>-</b>
<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>