

# THE ASSOCIATION OF PARISH MISSION SISTERS

England & Wales · Charity number 505305

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1976-06-30

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

## Contact

---

**Address** 8 Carr House Lane  
Liverpool  
L38 1QG

**Phone** 0151 929 2053

**Email** [consult@barlow-andrews.co.uk](mailto:consult@barlow-andrews.co.uk)

## Activities

---

**Objects:** THE OBJECT OF THE ASSOCIATION IS TO BENEFIT THE INHABITANTS OF THE COUNTY OF MERSEYSIDE WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS IN ONE OR MORE OF THE FOLLOWING WAYS:- 1. IN RELIEVING THE POVERTY OF SUCH INHABITANTS. 2. IN ADVANCING THE EDUCATION OF SUCH INHABITANTS AND 3. IN PROVIDING FACILITIES FOR THE RECREATION AND OTHER LEISURE-TIME OCCUPATION OF THE SAID INHABITANTS WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE.

**Activities:** Our work in local communities, on Merseyside, is directed towards those suffering poverty and social exclusion. Priority is given to adult educational work, community development and health-related initiatives.

## Classification

---

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** MERSEYSIDE
- Knowsley
- Lancashire
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,633	£27,233	-	-
2024-03-31	£34,841	£27,497	-	-
2023-03-31	£40,640	£22,052	-	-
2022-03-31	£20,487	£27,878	-	-
2021-03-31	£22,741	£19,713	-	-

## Trustees

Name	Role	Appointed
<b>SR MARY MCALEESE</b>	Chair	
CHRISTINA LINDSTROM		
DAVID MALONE		2016-11-05
JAMES MILLINGTON		
SR JULIA BATTYE		

**THE ASSOCIATION OF PARISH MISSION SISTERS**

England & Wales - Charity number 505305

---

# Accounts

---

**Charity registration number 505305 (England and Wales)**

**ASSOCIATION OF PARISH MISSION SISTERS  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# ASSOCIATION OF PARISH MISSION SISTERS

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Sr Mary McAleese  
Sr Julia Battye  
Mr James Millington  
Mrs Christina Lindstrom  
Mr D Malone

**Charity number (England and Wales)**

505305

**Principal address**

8 Carr House Lane  
Liverpool

**Independent examiner**

Barlow Andrews LLP  
Carlyle House  
78 Chorley New Road  
Bolton

**Bankers**

The Royal Bank of Scotland  
Liverpool Group of Branches  
1 Hardman Boulevard  
Manchester

---

# ASSOCIATION OF PARISH MISSION SISTERS

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

---

# ASSOCIATION OF PARISH MISSION SISTERS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

---

The trustees of, Association of Parish Mission Sisters (charity number: 505305), present their report and financial statements for the year ended 31 March 2024. The registered office of the charity is 8 Carr House Lane, Liverpool.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objectives are to benefit the inhabitants of the County of Merseyside without distinction of sex or of political, religious or other opinions. The policies adopted in furtherance of these objectives are the relief of poverty, advancing education and providing for the recreation and other leisure time occupation of the said inhabitants with the goal of improving their conditions of life.

#### *Public benefit*

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

#### *Activities*

Our work in local communities, directed towards those suffering poverty and social exclusion continued as before. Priority was given to educational work with women and to health-related activities.

Each year the trustees review the objectives and activities of the charity to ensure that they continue to reflect our aims and to provide public benefit. The trustees are more than satisfied that they do.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Our objectives and activities as set out above are essentially the same for this year but we are still dealing with some of the after effects of the pandemic on the volunteers and local communities where we work.

Added to this is the growing, devastating effect of the rising costs in the homes and families and in the loss of some local community resources, facilities and services. These situations have had an exacerbating effect on underlying chronic health conditions especially some of those engaged in our pastoral enterprise and this continues to be an unexpected impediment to the time and energy being given to daily involvement.

Hence the constant need now to adapt and reprioritise to meet the new challenges arising and to make the best of present resources eg. more emphasis on the provision of basic food, clothing, personal needs and help to those struggling with finances and to those who have now become homeless.

However, we derive hope and encouragement in seeing the emergence of new and younger people who are offering help and in the way in which Churches and public services eg. libraries have been opening up 'warm spaces' in their often unused properties.

Basic transport remains a priority, on a daily basis, so the changing of our aging and deteriorating car became a necessary and crucial expense in April. The new vehicle appears as a motor vehicle addition in note 8. So, too, a similar and urgent need to replace the main door and garden entrance gate which show as a large expense in our repairs and maintenance category.

#### **Financial review**

For the year ended 31 March 2024 the charity recorded net income of £2,987 (2023: net expenditure of £18,588). The charity had unrestricted funds carried forward at 31 March 2024 of £166,441 (2023: £163,454)

# ASSOCIATION OF PARISH MISSION SISTERS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### *Reserves policy*

As explained above, the charity carries out a variety of projects and the trustees must have a sufficient level of reserves to be able to fund their work. The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The trustees consider that, given the nature of their current work, free reserves should be at least £50,000. At this level, the trustees feel that they will be able to continue the current activities of the charity and be able to respond quickly to emergencies where immediate relief is needed. The level of free reserves at 31 March 2024 is £91,672, which the trustees consider is adequate to provide for all planned projects and continuity of day-to-day activities for the foreseeable future.

#### *Investment policy*

The trustees invest funds surplus to immediate requirements in bank deposit accounts or other investment products where there is no risk to the capital invested.

#### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is governed by its constitution which was adopted by the Charity Commission on 18 June 1976.

The trustees who served during the year and up to the date of signature of the financial statements were:

Sr Mary McAleese

Sr Julia Battye

Mr James Millington

Mrs Christina Lindstrom

Mr D Malone

#### *Recruitment and appointment of trustees*

Trustees are recruited by personal referral. The potential trustee is interviewed and the appointment is made upon agreement by all the trustees.

The trustees' report was approved by the Board of Trustees.

Sr Julia Battye

**Trustee**

10 January 2025

# ASSOCIATION OF PARISH MISSION SISTERS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ASSOCIATION OF PARISH MISSION SISTERS

---

I report to the trustees on my examination of the financial statements of Association of Parish Mission Sisters (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

David Kay FCA  
Barlow Andrews LLP  
Chartered Accountants  
78 Chorley New Road  
Bolton  
BL1 4BY

Dated: 10 January 2025

# ASSOCIATION OF PARISH MISSION SISTERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

---

		Unrestricted funds	Unrestricted funds
		2024	2023
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	33,011	40,272
Investments		1,830	368
		<hr/>	<hr/>
<b>Total income</b>		34,841	40,640
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	27,497	22,052
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		7,344	18,588
Fund balances at 1 April 2023		163,454	144,866
		<hr/>	<hr/>
<b>Fund balances at 31 March 2024</b>		170,798	163,454
		<hr/> <hr/>	<hr/> <hr/>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ASSOCIATION OF PARISH MISSION SISTERS

## BALANCE SHEET

AS AT 31 MARCH 2024

---

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		79,126		64,932
<b>Current assets</b>					
Debtors	8	1,103		646	
Cash at bank and in hand		91,300		98,570	
		<u>92,403</u>		<u>99,216</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(731)</u>		<u>(694)</u>	
<b>Net current assets</b>			<u>91,672</u>		<u>98,522</u>
<b>Total assets less current liabilities</b>			<u>170,798</u>		<u>163,454</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>170,798</u>		<u>163,454</u>
			<u>170,798</u>		<u>163,454</u>

The financial statements were approved by the trustees on 10 January 2025

Sr Julia Battye  
Trustee

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Association of Parish Mission Sisters is an unincorporated charity governed by a constitution adopted on 18 June 1976. The registered office is 8 Carr House Lane, Liverpool.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised on a receivable basis and is reported gross of related expenditure, where the amount is reasonably certain and when there is adequate certainty of receipt.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Charitable expenditure comprises direct expenditure directly attributable to its activities, as well as those of an indirect nature necessary to support them.

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold buildings	2.5% straight line
Equipment	20% reducing balance
Vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	2024	2023
	£	£
Donations and gifts	32,841	40,152
Covenant	170	120
	<u>33,011</u>	<u>40,272</u>

#### 4 Charitable activities

	Relief of poverty 2024	Relief of poverty 2023
	£	£
Depreciation and impairment	3,235	3,133
Travel	407	47
Gas	1,256	1,066
Repairs and maintenance	5,831	2,519
Community services	4,837	3,889
Electricity	1,026	848
General and water rates	1,882	1,718
Insurance	945	543
Telephone	831	574
Books and stationery	1,087	1,393
Catering	3,010	3,863
Motor expenses	1,649	1,207
Postage	768	570
Accountancy	733	682
	<u>27,497</u>	<u>22,052</u>

During the year the charity incurred independent examination fees of £733 (2023: £682).

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Employees

The charity had no employees in this or the previous year.

### 6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 7 Tangible fixed assets

	Leasehold buildings £	Equipment £	Vehicles £	Total £
<b>Cost</b>				
At 1 April 2023	122,437	12,979	5,000	140,416
Additions	-	-	17,429	17,429
Disposals	-	-	(5,000)	(5,000)
At 31 March 2024	<u>122,437</u>	<u>12,979</u>	<u>17,429</u>	<u>152,845</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	57,736	12,907	4,841	75,484
Depreciation charged in the year	3,061	15	159	3,235
Eliminated in respect of disposals	-	-	(5,000)	(5,000)
At 31 March 2024	<u>60,797</u>	<u>12,922</u>	<u>-</u>	<u>73,719</u>
<b>Carrying amount</b>				
At 31 March 2024	<u>61,640</u>	<u>57</u>	<u>17,429</u>	<u>79,126</u>
At 31 March 2023	<u>64,701</u>	<u>72</u>	<u>159</u>	<u>64,932</u>

### 8 Debtors

	<b>2024</b> £	<b>2023</b> £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	<u>1,103</u>	<u>646</u>

### 9 Creditors: amounts falling due within one year

	<b>2024</b> £	<b>2023</b> £
Accruals and deferred income	<u>731</u>	<u>694</u>

### 10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**THE ASSOCIATION OF PARISH MISSION SISTERS**

England & Wales - Charity number 505305

---

# Accounts

---

**Charity registration number 505305**

**ASSOCIATION OF PARISH MISSION SISTERS**

**ANNUAL REPORT  
AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

# ASSOCIATION OF PARISH MISSION SISTERS

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Sr Mary McAleese  
Sr Julia Battye  
Mr James Millington  
Mrs Christina Lindstrom  
Mr D Malone

**Charity number**

505305

**Principal address**

8 Carr House Lane  
Liverpool

**Independent examiner**

Barlow Andrews LLP  
Carlyle House  
78 Chorley New Road  
Bolton

**Bankers**

Royal Bank of Scotland plc  
1 Dale Street  
Liverpool

---

# ASSOCIATION OF PARISH MISSION SISTERS

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

---

# ASSOCIATION OF PARISH MISSION SISTERS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees of, Association of Parish Mission Sisters (charity number: 505305), present their report and financial statements for the year ended 31 March 2023. The registered office of the charity is 8 Carr House Lane, Liverpool.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objectives are to benefit the inhabitants of the County of Merseyside without distinction of sex or of political, religious or other opinions. The policies adopted in furtherance of these objectives are the relief of poverty, advancing education and providing for the recreation and other leisure time occupation of the said inhabitants with the goal of improving their conditions of life.

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

Our work in local communities, directed towards those suffering poverty and social exclusion continued as before. Priority was given to educational work with women and to health-related activities.

Each year the trustees review the objectives and activities of the charity to ensure that they continue to reflect our aims and to provide public benefit. The trustees are more than satisfied that they do.

#### **Achievements and performance**

The charity's performance has somewhat reduced from 2019 levels. due to the slow return to some normality because of the experiences of "long-Covid" and the post-pandemic economic and mental health issues still affecting many people, including our volunteers, in the deprived neighbourhoods, where we serve. There has been more emphasis on one-to-one and small group work and on trying to help those most affected by food and fuel issues.

Our garden area (a resource for city people) has required more upkeep in terms of tree-cutting and more fencing repairs (the costs shared with our neighbours).

Motor expenses also increased because of the cost of maintaining/repairing our 15-year old car. This has been eased by the purchase since year end of a newer car (which was facilitated by a donation of £28,659, in January 2023, from a matured NS&I Bond of circa 30 years ago). Higher expenditure in the books, news and stationery category arose from extra resources needed in our educational and health (especially mental health) work.

#### **Financial review**

For the year ended 31 March 2023 the charity recorded net income of £18,588 (2022: net expenditure of £7,391). The charity had unrestricted funds carried forward at 31 March 2023 of £163,454 (2022: £144,866)

As explained above, the charity carries out a variety of projects and the trustees must have a sufficient level of reserves to be able to fund their work. The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The trustees consider that, given the nature of their current work, free reserves should be at least £50,000. At this level, the trustees feel that they will be able to continue the current activities of the charity and be able to respond quickly to emergencies where immediate relief is needed. The level of free reserves at 31 March 2023 is £98,522, which the trustees consider is sufficient to provide for all planned projects and continuity of day-to-day activities for the foreseeable future.

The trustees invest funds surplus to immediate requirements in bank deposit accounts or other investment products where there is no risk to the capital invested.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

---

# ASSOCIATION OF PARISH MISSION SISTERS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

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

The charity is governed by its constitution which was adopted by the Charity Commission on 18 June 1976.

The trustees who served during the year and up to the date of signature of the financial statements were:

Sr Mary McAleese  
Sr Julia Battye  
Mr James Millington  
Mrs Christina Lindstrom  
Mr D Malone

Trustees are recruited by personal referral. The potential trustee is interviewed and the appointment is made upon agreement by all the trustees.

The trustees' report was approved by the Board of Trustees.

Sr Julia Battye  
**Trustee**

4 September 2023

# ASSOCIATION OF PARISH MISSION SISTERS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ASSOCIATION OF PARISH MISSION SISTERS

---

I report to the trustees on my examination of the financial statements of Association of Parish Mission Sisters (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Kay FCA  
Barlow Andrews LLP  
Chartered Accountants  
78 Chorley New Road  
Bolton  
BL1 4BY

Dated: 4 September 2023

# ASSOCIATION OF PARISH MISSION SISTERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

---

		Unrestricted funds	Unrestricted funds
	Notes	2023	2022
		£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	40,272	20,459
Investments		368	28
		<hr/>	<hr/>
<b>Total income</b>		40,640	20,487
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	22,052	27,878
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		18,588	(7,391)
Fund balances at 1 April 2022		144,866	152,257
		<hr/>	<hr/>
<b>Fund balances at 31 March 2023</b>		163,454	144,866
		<hr/>	<hr/>

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

All income and expenditure derive from continuing activities.

# ASSOCIATION OF PARISH MISSION SISTERS

## BALANCE SHEET

AS AT 31 MARCH 2023

---

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	8		64,932		68,065
<b>Current assets</b>					
Debtors	9	646		682	
Cash at bank and in hand		98,570		76,791	
		<u>99,216</u>		<u>77,473</u>	
<b>Creditors: amounts falling due within one year</b>	10	(694)		(672)	
Net current assets			<u>98,522</u>		<u>76,801</u>
<b>Total assets less current liabilities</b>			<u>163,454</u>		<u>144,866</u>
<b>Income funds</b>					
Unrestricted funds			<u>163,454</u>		<u>144,866</u>
			<u>163,454</u>		<u>144,866</u>

The financial statements were approved by the Trustees on 4 September 2023

Sr Julia Battye  
Trustee

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### 1 Accounting policies

#### Charity information

Association of Parish Mission Sisters is an unincorporated charity governed by a constitution adopted on 18 June 1976. The registered office is 8 Carr House Lane, Liverpool.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised on a receivable basis and is reported gross of related expenditure, where the amount is reasonably certain and when there is adequate certainty of receipt.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Charitable expenditure comprises direct expenditure directly attributable to its activities, as well as those of an indirect nature necessary to support them.

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold buildings	2.5% straight line
Equipment	20% reducing balance
Vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including #tErm7, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	40,152	20,339
Covenant	120	120
	<u>40,272</u>	<u>20,459</u>

### 4 Charitable activities

	Relief of poverty 2023	Relief of poverty 2022
	£	£
Depreciation and impairment	3,133	3,155
Travel	47	417
Gas	1,066	938
Repairs and maintenance	2,519	8,743
Community services	3,889	4,168
Electricity	848	922
General and water rates	1,718	1,587
Insurance	543	192
Telephone	574	752
Books and stationery	1,393	1,482
Catering	3,863	3,471
Motor expenses	1,207	896
Postage	570	495
Accountancy	682	660
	<u>22,052</u>	<u>27,878</u>

During the year the charity incurred independent examination fees of £682 (2022: £660).

# ASSOCIATION OF PARISH MISSION SISTERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No expenses have been incurred by the trustees either.

### 6 Employees

The charity had no employees in this or the previous year.

### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 8 Tangible fixed assets

	Leasehold buildings	Equipment	Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	122,437	12,979	5,000	140,416
At 31 March 2023	122,437	12,979	5,000	140,416
<b>Depreciation and impairment</b>				
At 1 April 2022	54,675	12,888	4,788	72,351
Depreciation charged in the year	3,061	19	53	3,133
At 31 March 2023	57,736	12,907	4,841	75,484
<b>Carrying amount</b>				
At 31 March 2023	64,701	72	159	64,932
At 31 March 2022	67,762	91	212	68,065

### 9 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	646	682

### 10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	694	672

### 11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).