

Company registration number: NI066492
Charity Commission NI number: NIC108385

The Mission Worldwide

Company limited by guarantee

Unaudited financial statements

30 September 2023



The Mission Worldwide
Company limited by guarantee

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**The Mission Worldwide
Company limited by guarantee**

Reference and Administrative Details

Trustees	Mr William Calvert Mr Ian Hickinson Mrs Amanda Stephens (Resigned 30 November 2023) Miss Elizabeth Mary Peppiatt (Appointed 01 September 2023)
Company number	NI066492
CCNI number	NIC108385
Registered office	151 Longmore Road Ballymena Co Antrim BT43 7LS
Independent Examiner	Steven Potter FCA Potter Finnegan Limited Chartered Accountants Unit 25 The Courtyard Business Park 190 Galgorm Road Ballymena Co Antrim BT42 1HL
Bankers	Ulster Bank Limited 30 The Diamond Coleraine Co Londonderry BT52 1DP

**The Mission Worldwide
Company limited by guarantee**

**Trustees' Annual Report
Year ended 30 September 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of the Statements of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and activities

The purposes of The Mission Worldwide (TMW), as set out in the Company's Memorandum of Association, are as follows:

To provide development and support to local communities, primarily but not exclusively in developing countries, for the furtherance of the relief of poverty, the advancement of education and health care and other purposes beneficial to the community by the following means:

- a) relief, development and building projects which seek to relieve human distress and need; and
- b) community development programmes to provide improved education and other facilities for communities in need.

TMW operates in Cambodia as an international NGO recognised by the Cambodian government. Within the framework of the three main purposes set out in the governing document, i.e. relief of those in need, advancement of education and advancement of healthcare, work in Cambodia focuses more narrowly on the issue of child sex slavery and human trafficking, with the aims of rescuing and restoring children who are abused, exploited or trafficked, and working with at risk individuals to prevent exploitation and abuse. The organisation has a strong Christian ethos which shapes its vision and motivates staff and volunteers.

The benefits flowing from TMW's three main purposes include rescue of trafficked and abused children, prevention of harm to children at risk of trafficking and abuse, placement of rescued/at risk children in a secure setting, if possible with their own or an adoptive family; improved housing, nutrition, job security and income for families of at risk children; enhanced understanding by parents and children of risks of sexual exploitation and how to avoid it; enhanced understanding of basic hygiene; greater participation in formal education/training and improved educational standards; improved standards of hygiene and nutrition in beneficiary group; reduction in drug abuse/addiction in beneficiary group.

TMW currently manages two main projects in Phnom Penh. The Set Free Project is based on a Day Centre in one of the most impoverished communities in Phnom Penh where children and families are most at risk of being trafficked and abused. The True Light Outreach provides support for children and families in one of Phnom Penh's red-light areas.

The projects are run by trained Cambodian staff supported by long and short-term volunteers from several other countries. Throughout the week staff lead Kids' Clubs, in the Day Centre or on the pavements, where they organise games, provide food, and teach lessons on various topics, including trafficking prevention, hygiene, and instruction in English and Khmer language. The programme includes scripture teaching and worship in line with TMW's Christian ethos. Adult classes are also provided in line with TMW's aim to reach families as a whole.

TMW's social work team regularly visit families to support and empower them into a better life. They apply observational and interview techniques to children who are experiencing trauma or difficulty at home and intervene appropriately to secure their safety. They educate parents on the importance of sending their children to school, and financially support the children with uniforms and stationery at the start of term. This includes practical help with children's education, finances, accommodation, food, and clothing as well as spiritual encouragement and support.

In some extreme cases TMW's social workers partner with local authorities to rescue children, individuals and families being abused and/or trafficked.

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**Trustees' Annual Report
Year ended 30 September 2023**

Public benefit statement

The trustees have had regard to the Charity Commission for Northern Ireland's guidance on public benefit and they believe that this has been met through the achievements outlined in this report.

Achievements and performance

Set Free Project

TMW's new Day Centre (opened in early 2022) continues to be a place of refuge where both children and adults are welcomed with open arms and participate enthusiastically in the Kids' Clubs and family education classes led by TMW staff, as described under 'Objects and Activities' above. Both children and adults receive regular advice on how to avoid the risks of exploitation and trafficking. Highlights of the year included the distribution of school supplies in November and the Christmas parties in December.

In the past year work has started at a second location within the Set Free Project in the Samaki community. TMW staff stumbled across this almost hidden community of 2,000 families in late 2022 when they were seeking to house a family of five who were living in a Tuk Tuk (a motorised rickshaw). They were able to rent a room for the family, and then, recognising the high level of need in the community, they approached the local chief who willingly agreed to their proposal to start a Kids' Club and adult life education class in his area. Attendance has grown rapidly and at the end of the year under review steps were being taken to find a larger venue.

True Light Outreach

During the past year the Kids' Clubs and Youth Soccer Program run by TMW in one of Phnom Penh's red-light districts have continued to provide support and learning opportunities for vulnerable children and young people and their families. In May 2023, assisted by the generosity of a donor, a long-standing dream was fulfilled with the rental of a property in the area. It has been named 'The Well' and is being used as a prayer room and base for staff of TMW and other anti-trafficking NGOs working in the area, and as a meeting place for life education groups. Over the coming year it is likely to be used as a centre for training and counselling. In summer 2023 the weekly bar outreach, suspended during the Covid-19 outbreak, was officially relaunched. TMW staff and volunteers visit the bars and brothels in the red-light area to befriend and support the girls working there, many of whom are very young (14-16 years old). Several of the girls are now attending a weekly ladies life education group at The Well.

Social Work

TMW's social workers continued to work across all projects to support children and families, as described under 'Objects and Activities' above.

Outreach

In March 2023 TMW staff, supported by a visiting mission team, and by the local church, led a weekend outreach in a village on the outskirts of Phnom Penh where children are at risk of exploitation and human trafficking. The program was designed to raise awareness of the dangers of both labour and sex trafficking, and offer guidance on how to stay safe through separate training sessions for adults and children. It also included fun activities, kids' clubs, games, worship, and snacks. Children received school supplies and families were given food packages.

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**Trustees' Annual Report
Year ended 30 September 2023**

Rescue and cooperation with other organisations

Although TMW is no longer directly involved in investigative work, TMW staff in the course of their work often receive information about cases of trafficking and exploitation, which they pass on as appropriate to other organisations, such as Agape International Missions (AIM), the Hard Places Community (HPC) and Destiny Rescue, and to the authorities. In the past year information provided by TMW led to the rescue of several children and young people who had been trafficked, and in one case to the arrest of a trafficker and the closure of a massage parlour. Following the opening of TMW's base in the red-light district in May 2023, there have been regular meetings with representatives of other organisations to share information and coordinate plans for rehabilitative work with victims of trafficking.

Impact summary

October 2022 to September 2023

Children attending Outreach Kids' Club	Children attending Kids' Clubs	Children receiving Education Support	Meals Provided (one-time support)	Family Food Packages (ongoing support)	Cans of Baby Milk (Formula) Provided	People receiving Medical Support
270	260	323	778	169	150	29

People receiving Housing Support	Microloans given	Preventative rescues	Trafficking rescues	Traffickers prosecuted	Ongoing support (rehab/ counselling)	Attendance at adult life education classes
4	1	8	6	1	3	25

In 2022 the trustees approved the recommendation from the leadership team in Cambodia that TMW should focus its efforts on social and educational work with children and families in the two areas of Phnom Penh in which it has been working for several years. The work in these areas was soon restored to pre-pandemic levels, and the past year there has been significant growth, as new opportunities have opened.

The trustees are deeply grateful to every member of TMW's team of staff and missionaries for their vision, commitment, faithfulness, and hard work, and to the many teams and individuals who have visited our projects and shared in the work in Phnom Penh on short-term placements. They also offer heartfelt thanks to the leadership of Iris Global and Iris Global UK, and to the churches, organisations and individuals around the world who partner with us. Our work would not be possible without their prayers and generous financial support.

**The Mission Worldwide
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**Trustees' Annual Report
Year ended 30 September 2023**

Financial review

The financial results are as set out on pages 11-12 of the accounts. The charity's main source of income is through donations. Total income for 2023 was £50,741 (2022 - £19,458). Total expenditure increased from £4,574 in 2022 to £93,751 in 2023. The reason for the large increase in activity is due to the inclusion of Cambodian transactions in the accounts, in compliance with guidance issued by the Charity Commission for Northern Ireland.

Structure, governance, and management

The Mission Worldwide (TMW) is a company limited by guarantee and as such it does not have share capital.

Every director, being a member of the Company, undertakes to contribute to the assets of the Company, in the event of the same being wound up while they are a member, or within one year after they cease to be a member, for payment of debts and liabilities of the Company contracted before they cease to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of rights of the contributories among themselves, such amount as may be required not exceeding one pound.

The Company was incorporated on 28 September 2007 and its governing instruments are the Memorandum and Articles of Association. The address of the Company's Registered Office, which is also its principal address, is shown above. The Company is registered with HM Revenue and Customs as a charitable body for taxation purpose (HMRC Charity Number XT7906).

The trustees were delighted that Miss Elizabeth Peppiatt agreed to join the board in September 2023, bringing her invaluable experience in social work, church leadership, as a trustee of other charities, and as a former member of the TMW team in Cambodia.

Leadership Team in Cambodia

During the year under review the leadership team comprised: Mitch Stiner, Country Director; Say Sdam, Assistant Director; Jillian Stiner, Steve Brown, Mollie Brown, Associate Directors.

Staff Team in Cambodia

The TMW team in Cambodia comprises paid Khmer staff (Social Workers and Children and Family Support Workers) and long-term self-supporting international volunteers. During the year under review the number of international volunteers, including the leadership team, has increased from five to twelve. Most of the new volunteers have worked with other NGOs in Cambodia or elsewhere. They bring with them a range of experience and expertise in areas such as administration, social work, counselling, outreach, training and social enterprise which will enhance the quality of TMW's work going forward.

Renewal of Memorandum of Understanding with Cambodian Ministry of Foreign Affairs

The Memorandum of Understanding between TMW and the government of the Kingdom of Cambodia, which authorises TMW to operate in Cambodia as a foreign NGO, was renewed for a further three-year period on 1 August 2023.

License Agreement with Iris Global

Since May 2022 TMW has operated as Iris Phnom Penh under a license agreement with Iris Global. The board is deeply grateful to Iris Global for its continuing support of TMW's work in Cambodia.

**The Mission Worldwide
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**Trustees' Annual Report
Year ended 30 September 2023**

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board on 23rd April 2024 and signed on behalf of the board by:



**William Calvert
Chair of Trustees**

**The Mission Worldwide
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**Independent Examiner's Report to the Trustees of
The Mission Worldwide
Year ended 30 September 2023**

I report on the accounts of the company for the year ended 30 September 2023 which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**The Mission Worldwide
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**Independent Examiner's Report to the Trustees of
The Mission Worldwide
Year ended 30 September 2023**

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Steven Potter

Steven Potter FCA

Potter Finnegan Ltd 
Chartered Accountants

Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
Co Antrim
BT42 1HL

Date – 23rd April 2024

**The Mission Worldwide
Company limited by guarantee**

**Statement of Financial Activities
Year ended 30 September 2023**

	Note	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:				
Donations and legacies	4	50,592	50,592	19,458
Charitable activities		-	-	-
Investments		149	149	-
Total incoming resources		<u>50,741</u>	<u>50,741</u>	<u>19,458</u>
Expenditure on:				
Raising funds				
Charitable activities	5	(93,751)	(93,751)	(4,574)
Other				
Total expenditure		<u>(93,751)</u>	<u>(93,751)</u>	<u>(4,574)</u>
Net movement in funds		<u>(43,010)</u>	<u>(43,010)</u>	<u>14,884</u>
Reconciliation of funds				
Total funds brought forward		3,005	3,005	(11,879)
Reserves adjustment	9	61,428	61,428	-
Retained funds at the end of the year		<u>21,423</u>	<u>21,423</u>	<u>3,005</u>

All the activities of the company are from continuing operations.

The notes on pages 14 to 16 form part of these financial statements.

**The Mission Worldwide
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**Balance Sheet
30 September 2023**

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	7		1,968		-
Current assets					
Cash at bank and in hand	8	19,455		3,005	
		<u>19,455</u>		<u>3,005</u>	
Creditors: amounts falling due within one year		-		-	
Net current assets/(liabilities)			19,455		3,005
Total assets less current liabilities			<u>21,423</u>		<u>3,005</u>
Creditors: amounts falling due after more than one year			-		-
Net assets			<u>21,423</u>		<u>3,005</u>
Charity funds					
Unrestricted funds			21,423		3,005
Total charity funds			<u>21,423</u>		<u>3,005</u>

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

**The Mission Worldwide
Company limited by guarantee**

**Balance Sheet (continued)
30 September 2023**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board and authorised for issue on 23rd April 2024, and are signed on behalf of the board by:

Ian Hickinson

**Ian Hickinson
Trustee**

Elizabeth Peppiatt

**Elizabeth Peppiatt
Trustee**

The notes on pages 14 to 16 form part of these financial statements.

**The Mission Worldwide
Company limited by guarantee**

**Notes to the Financial Statements
Year ended 30 September 2023**

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 151 Longmore Road, Ballymena, Co Antrim, BT43 7LS.

2. Statement of compliance

These financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2019)', issued in October 2019 and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Tangible assets

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income, and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**The Mission Worldwide
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**Notes to the Financial Statements (continued)
Year ended 30 September 2023**

4. Income from donations and legacies

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Donations	50,147	50,147	19,000
Gift aid	445	445	458
Other	-	-	-
	<u>50,592</u>	<u>50,592</u>	<u>19,458</u>

5. Total expenditure on charitable activities

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Salaries and staff training costs	54,906	54,906	-
Program expenses	3,875	3,875	-
Aid and assistance	10,595	10,595	-
Donations and gifts	643	643	2,400
Rent and utilities	8,479	8,479	700
Office expenses	2,312	2,312	947
Repairs and maintenance	350	350	-
Motor expenses	280	280	-
Travel and subsistence	5,358	5,358	-
Accountancy and bookkeeping	3,000	3,000	-
Legal & professional	1,325	1,325	240
Cambodian taxes	1,900	1,900	-
Depreciation	310	310	-
Bank charges	418	418	287
	<u>93,751</u>	<u>93,751</u>	<u>4,574</u>

6. Taxation

The company is a registered charity and does not carry out a trading activity. It is therefore exempt from taxation.

**The Mission Worldwide
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**Notes to the Financial Statements (continued)
Year ended 30 September 2023**

7. Tangible assets

	Fixtures and equipment £	Total £
Cost		
At 1 October 2022	1,552	1,552
Additions	2,278	2,278
At 30 September 2023	<u>3,830</u>	<u>3,830</u>
Depreciation		
At 1 October 2022	1,552	1,552
Charge for the year	310	310
At 30 September 2023	<u>1,862</u>	<u>1,862</u>
Carrying amount		
At 30 September 2023	<u>1,968</u>	<u>1,968</u>
At 30 September 2022	<u>-</u>	<u>-</u>

8. Cash at bank and on hand

	2023 £	2022 £
No 1 account (Cambodia)	10,888	-
No 2 account (Cambodia)	2,449	-
Current account	3,477	2,227
PayPal account	14	10
Stewardship account	-	768
Cash on hand (Cambodia)	2,627	-
	<u>19,455</u>	<u>3,005</u>

9. Adjustment to Reserves

Following TMW's registration as a charity in 2022, the trustees have concluded, in the interests of transparency, and in compliance with guidance issued by the Charity Commission for Northern Ireland, that all accounting transactions occurring in Cambodia should be reflected in the annual accounts going forward.

Funds held in Cambodia at the beginning of this accounting period have been introduced as an opening reserves adjustment of £61,428.