

**World Mandate Ministries**  
**Accounts and Report for Year Ending 31 August 2018**  
**Registered Charity No. 1091640**  
**Mandate House, Clopton, Kettering, NN14 3DZ**  
**Tel: (01832) 720177**  
**email: [info@godsmandate.org](mailto:info@godsmandate.org) website: [www.godsmandate.org](http://www.godsmandate.org)**

## **Objectives**

World Mandate Ministries exists as a registered charity, the objects are: -

- 1) The advancement of the Christian religion in accordance with the teaching of evangelism in particular through the provision of classes and opportunities to study
- 2) The relief of poverty of individuals who are in need through the provision and distribution of goods, clothing and other services

## **HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

The charity objectives have been broken down into three headings

- Feeding the poor
- Equipping the saints
- Preaching the gospel

The trustees consider that through the activities and provision of services by the Charity, the public is greatly benefited.

- Feeding the poor - the relief of poverty (by means of our Compassion Worldwide Charity Shop, missions and tithing)
- Equipping the saints - teaching believers how to live out their faith in ways that make a difference in their world (through our School, conferences, preaching, trips, missions, mentoring, retreat days and by our example)
- Preaching the gospel - teaching and learning how to explain the reason for the hope we have - or evangelism (through our school, missions, preaching and life!)

We never fail to be thrilled when we receive letters, emails and phone calls from individuals that have engaged with staff members testifying of the transformation they have experienced through their engagement with World Mandate Ministries staff. Our pastoral team meet with individuals experiencing life controlling challenges. Through spending time with them and support and prayer we witness individuals re-establish normal and functioning lifestyles.

**Our Compassion Charity Shop** is very popular and has become a hub in the community – this is not only a shop raising money for charity, it is also a place where acts of kindness happen on a regular basis. Our staff are aware of the needs of our various customers and step up in ways that demonstrate how each person matters. It is hard to quantify the impact this little shop has on the community. We are aware that the lives of our staff and customers have benefited and been transformed, probably as much as the recipients of the money raised by the shop!

**Every Nation Bible School** helps Christians at every stage of maturity learn something more of how to live out their faith and practically engage in their communities. The courses that are run by the Bible School inevitably impacts the community of each student as they work out how to relate with their neighbours as Christ demonstrated - how to serve God, how to forgive, how to be gentle, how to explain the hope they have, how to pray, how to rejoice, how to keep peace. One peace filled, gentle person in a community can and will change the atmosphere! People are equipped to serve in many and varied vocational capacities and go on to serve their local communities in meaningful ways.

**Sharing our Hope, or Evangelism** – helps others to think about what their hope is – to pause and think about what really matters and what is true and worthy – it gives an opportunity to people to hear the story of a stranger. A student learning to share their story might be a nervous but they tell a vital truth about their life that has made all the difference. If any of our gifted evangelists tell their story the hearer will be deeply affected by the journey they are taken on and the miracle that has come about – speaking truth to the soul of the hearer. It is rare in these days that people make themselves that open, honest and vulnerable to strangers, or even to neighbours – that, in and of itself has an impact – but should the hearer choose to taste and see what these Christians are talking about – our Trustees celebrate with great joy and we know this member of the public has definitely benefitted from the work of WMM!

All our students and teachers are taught to be sensitive when speaking about their faith, never to force a person to listen, or speak without listening.

## **CHIEF EXECUTIVE’S REPORT**

2017-2018 has been an exciting year. We are especially grateful to all the individuals, churches, organisations and ministries that have greatly assisted this Charity in its ongoing endeavours.

I pay particular tribute to over 25 staff volunteers, who work tirelessly for, and on behalf of the Charity, and the public that we serve. Our volunteers are extremely loyal, faithful, hard-working and all work with a spirit of excellence. They give of their very best to serve individuals and groups that engage with the charity. World Mandate Ministries would not be able to function without the sacrificial work of our trusted volunteers. We also expressed our deepest gratitude to those who financially support the charity through their kind donations. Their giving enables the work of God to touch and transform many lives. As a Christian charity we particularly, and most importantly, express our gratitude and thanks to God for all His enablement and continued encouragement in all the work that we are doing in His Name.

## **FEEDING THE POOR**

World Mandate Ministries trustees firmly believe the words of the Bible that state, “If a man is hungry, then a simple: ‘God bless you’ means nothing.” We believe that care for the poor needs to be tangible, practical and relevant to those in need. It is to this end that the charity shop Compassion World Wide supports work and individuals in this, and other countries

### **Compassion World Wide Charity Shop**

Charitable donations are daily dropped into the charity shop by local residents. Hard-working volunteers sort, wash and iron all donations before putting them out for sale. After the shop rent, utilities and the salaries of two part-time staff are taken into account all surplus funds are given to those in most need: Financial grant assistance is given to help relieve poverty locally, nationally and internationally. Careful and prayerful consideration is given to the distribution of all funds raised from the charity shop. The charity only supports needs and smaller projects where an audit trail of how the finances have been spent is accessible.

Monies from Compassion World Wide are not used to run or fund the work of the World Mandate Ministries.

### **BELOW**

*Emmanuel (left) and Esther (right) are two of the four children in Uganda that we sponsor. Funds paying for their school uniforms stationery, exercise and text books, are sent to the families to enable the children to go to school. We receive regular photo updates and an annual school report. The children that are supported in school have met the Trustees of World Mandate Ministries.*

## FEEDING THE POOR cont...



*"Am glad to inform you that our children have completed well the last term of this year. They performed well with a good results to promote them to other classes, as you will see on the school report cards attached. They are here praising and thanking God through you for helping them to go to school, thank you so much."*

***Simon and Irene***



## EQUIPPING THE SAINTS

Enabling and empowering people to serve in the work of God is an important aspect of the work of World Mandate Ministries. This is done through a variety of means.

Equipping and training the local church is primary way in which the Charity equips the saints. Staff teams visit churches and groups of churches to enable members to be even more competent in their work of service within the church and local communities. World Mandate Ministries adheres very strongly to working with and supporting the local church in reaching, serving and being of public benefits to local communities.

World Mandate Ministries is more than willing to serve any church regardless of denomination, our goal is to help Christians to be made ready to effectively bless and serve their local church in the way God has gifted them.



*Team member and gifted evangelist Richard Cairns can be seen delivering equipping sessions to Lighthouse Church members in Spalding. Richard is teaching members how to share their faith and how to tell their personal story of how they came to faith.*



*After 3 weeks of training and equipping, church members were now ready to go out onto the streets to share their faith with local residents. They all went willingly and returning are thrilled with the engagements they had with individuals on the streets.*

## EQUIPPING THE SAINTS cont...



**LEFT:** Over a period of five evenings, team member Sheila Luk served and equipped members of the W5 Church in Northampton on the subject of personal discipleship. Specifically, Sheila was helping mature believers help young Christians to mature. By the end of the training sessions, church members recognise the importance of personal discipleship and were equipped to be able to disciple a person that

Sheila worked through the 'Starting Off' discipleship course - material that was developed by World Mandate Ministries. Starting Off an invaluable tool in helping new Christians learn how to continue and grow as Christians.

She is very happy to show other Christians how she uses it and how effective it is!



### **Every Nation Bible School UK (ENBS)**

All of the courses offered by the Bible School are biblically based with the emphasis on practical equipping. The courses are part-time, running either fortnightly or monthly, evenings and weekends. The Bible School is open to any member of the public who wishes to develop practical skills and abilities in being able to serve their Church and local community. At the end of each year the students graduate and receive certificates from the Awarding Organisation.

The School is annually inspected by an External Quality Assessment (EQA) meeting, ensuring we meet the rigorous and exacting standards of the National Awarding Organisation. ENBS Is accredited with the National Awarding Organisation NCFE - CACHE. The courses are accredited academically several courses are benchmarked at Ofqual Level 3, or Level 4. Each year a prospectus is distributed detailing the variety of courses, and is also made available online [www.enbs.co.uk](http://www.enbs.co.uk) .

### **The Class of 2017-2018**

Over 20 students graduated from the 2017-2018 cohort on courses ranging from: School of Holy Spirit, Principles of Mentoring and Equipped 4 Life.



## WHAT OTHERS SAY ABOUT THE BIBLE SCHOOL

*"We encountered people who were all in search of something. God loved and cared about these people so much that He sent us to them. They may never have known the truth about Jesus, His sacrifice and salvation but they do now. I thank God for using me!"*

**Jacob Brown**

*"I cherished our time together and the teaching was amazing. There was time to study and discuss. I have been equipped and now have focus."*

**Richard Kirk**

*"This course has changed my life. Let it change yours."*

**Justas Dromantas**  
**Pastor of**  
**Peterborough**  
**Lithuanian Church**

*"The course gave me confidence assurance and the tools that I needed to do what I've always longed to do."*

**Kendra Lopez**

*"A good, well-prepared and informative training course with friendly teaching staff. Enjoyed every moment."*

**Paul Hanson**

*"The centre meets the requirements of the Awarding Organisation. Teamwork is key with this well performing centre and they continue to provide improvements to the learning experience and program documentation. All documentation is thoroughly mapped to the assessment criteria. Thank you to the lovely team for providing all the requested documentation and sharing the plans for next year. Look forward to seeing all of these."*

**C. Cuthbert, EQA Officer for NCFE**

In January 2018 Rev Anne Vesse invited Every Nation Bible School to host our 'Personal Ministry Development' course at Ilkeston Christian Centre, in Derby once a month for five months. Seven hungry students signed up

*"The Personal Ministry Development course was very inspiring and very challenging. I learnt things that I've never heard before, all of which have deeply affected me and caused me to really grow in my faith. The teaching has been brilliant, I loved it and I want to learn more. It has given me the courage to step out and do new things and I even spoke in one of the local prisons. That was amazing. Thank you for bringing this course to us, it has been great."* **Laura**



### **Mentoring**

Peer mentoring and personal mentoring sessions are other ways in which WMM delivers a public service. Bible Mentored Women (BMW) is a peer mentoring group that meet periodically for teaching, support and prayer. Personal mentoring takes place by way of individuals meeting up with their mentor to explore the achieving of goals and reaching untapped potential.

### **Online Courses**



We are excited by this project of developing an interactive online teaching platform to launch our courses and make them more widely accessible to folk living too far away, or having time commitments that conflict with the timings of our courses

Pre-recorded, webinar sessions and video streaming are being developed.

The cost of filming, editing and creating the digital platform this facility is extremely expensive and fundraising to finance this exciting project has begun.

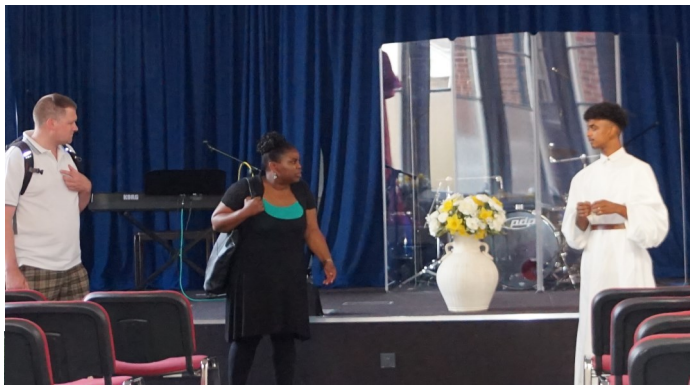
## PREACHING THE GOSPEL

Our Bible School students are given the opportunity to put into practice everything that they have been taught through their courses.

One of the ways that the students get to exercise what they have been learning is by way of a student mission.

The students work in collaboration with a local church to plan a weekend of activities and host an evangelistic outreach.

In working with the church the students learn how, practically, to co-labour with the local church in serving the local community.



On 2017– 2018 Bible School students worked with the Lithuanian Christian Church in Peterborough.

They engaged in equipping the church to:-

- Share their faith
- Engage in door-to-door outreach
- Engage in street evangelism
- Offer prayer ministry for those in need
- Present messages through drama
- Film night
- Breakfast outreach



The Church and the students engaged in outreach at the Bretton Park Festival in Peterborough.

We enjoyed a great day, people came to faith and chose to attend the church in Peterborough.



# PREACHING THE GOSPEL

## **FAITH on THE STREETS**

Faith on the Streets is headed up by Colette Barron who is a gifted evangelist, and Trustee of World Mandate Ministries.

Working with the members of local churches Colette helps them take their faith onto the streets.

Over the Pentecost weekend, Friday and Saturday, Christians took to the streets to share the love of God with shoppers and residents in Northampton town centre.



## **FAITH on THE STREETS**

Faith on the Streets is always a very fruitful and profitable time with lots of meaningful conversations and people coming to faith in Jesus Christ. Team members have opportunities to pray with the people that they meet and people always report feeling very helped and supported. Where people specifically request, the details are forwarded to a local church leader to enable follow-up and discipleship.

There are other ways that we share the gospel from World Mandate Ministries, besides those already mentioned.

- Our gifted evangelists are invited to preach at churches in both the UK and overseas and to host gospel outreaches - in 2019, we hope to go to Kenya on such a trip.
- The staff in our Charity Shop personally share their faith through the course of their work on a regular basis
- Team members and evangelists are invited to churches to teach members how to share their faith individually, including sharing their personal story
- Gospel outreach events are held in town centres both locally and nationally
- As a result of their witness to their friends and neighbours. two families that are key in our ministry find themselves ministering to new believers in their own home, either because there is no local church, or because the new believers are not able to attend a local church.
- **World Mandate Ministries works interdenominationally - serving churches of all streams and nominations.**

## NEWS



**Rev Elaine Roberts, Rev Mervyn Tilley, Paul Wilbur and Dr Richard Harvey**

**As Christians, we understand that the people of Israel are precious to God and that we owe them a debt of gratitude - for without them, we wouldn't have the Scripture, or Jesus!**

It was this in mind that we wanted to celebrate the 100 years of the signing of the Balfour Declaration in November 2017 by holding a conference to bring to mind God's heart for Israel. The conference was called "Heart Cry for God's People - Heart Cry for God's Land."

Three guest ministers with a passion for Israel, addressed our the conference Rev Mervyn Tilley UK, Paul Wilber USA and Dr Richard Harvey UK blessing us with authoritative teaching, extensive experience and research which deepened our understanding of the significance of this country to God, to world history and to God's prophecies for the future.

Over 160 delegates attended from Northamptonshire and beyond and together we learned, we remembered and we celebrated!

We received extremely positive feedback from the delegates. The impact of this conference for many was life changing and equipped and position them for new ministries within their life.



## NEWS

### Pilgrim Tours to the Holy Land

Since 2008 we have been leading pilgrim tours to the Holy Land.



These tours are extremely popular as they always help pilgrims to connect with the Bible in a fresh way.

The tours are self funding and are open to people of faith and no faith.

On our tour in May 2018 we had the privilege to baptise Tiffany. She had discussed the matter with her parents and they were in full agreement with her and Tiffany was duly baptised in the Jordan River.



### Hosts to Student Cross



Each year on Palm Sunday, the Kettering Leg of the youth movement, 'Student Cross' attend Mandate House for refreshments and a time of Easter reflections.

It is always a privilege to be able to host them before they recommence their onward journey to Walsingham.

## NEWS

### **Fundraising**

The work of World Mandate Ministries depends on the kind, sacrificial and generous donations of individuals, Churches and organisations that believe in the work of the Charity.

We wish to express our deepest gratitude to the following organisations for their generous giving to the work of WMM throughout this year

- Spaldwick Trust
- Focus On Israel
- Elim Christian Centre (Ilkeston)
- Elim Pentecostal Church  
(Midland Region)
- New Life Church (Warwick)
- Full Gospel Church (Rushden)
- Lighthouse Church (Spalding)
- Redfirm UK
- Somerport



*In July 2017 we held a second-hand book sale to raise money for the work of the Bible School. We express our gratitude to all who came and supported, £400 was raised from the book sale.*

### **Library**

ENBS holds an extensive library of 3500 books, all of which have been donated. Our library has 51 categories of themes - ranging from academic theological study books, to biographical accounts of the power of our personal God. It is a rich resource. We would like to make the collection available as a library to the wider community. We are exploring the cost of library equipment and we will seek funding to realise this dream!

### **Practices and processes**

The introduction of GDPR (General Data Protection Regulation, EU) has involved changes to how we record and process personal data. Policies have been reviewed and updated along with the processes involved with collecting and holding personal information.

### **Tithing**

The charity trustees adhere to the biblical injunction of tithing, for us, this means that 10% of all 'undesignated' income is put into a 'Tithe account.'

This fund is used to help relieve poverty and assist with meeting the needs of disadvantaged people and situations that are brought to the attention of the Trustees.

Very careful and prayerful consideration is given to the distribution of these funds.

## NEWS

In May 2018 two of our volunteers emigrated to Poland. Matt and Agata Redfearn with their two children Akim and Eliana. Matt remains a Trustee of the charity, he attends our Trustee meetings on Skype when he is unable to join us physically and we keep in touch with him when he returns to UK regularly on business.

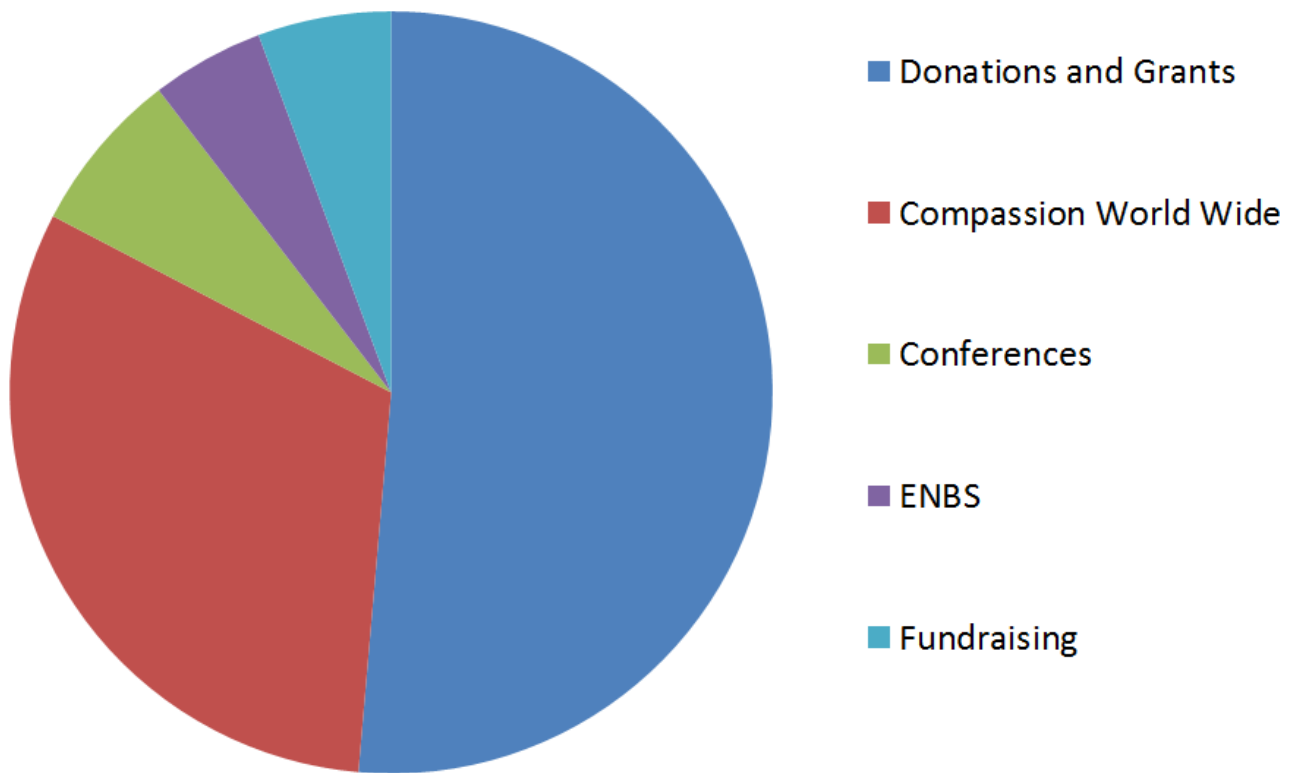
Matt continues to volunteer his services in developing Every Nation Bible School online courses with our team.

We are happy for them in this step of faith that they have taken will miss them all yet we know God has great plans for them.

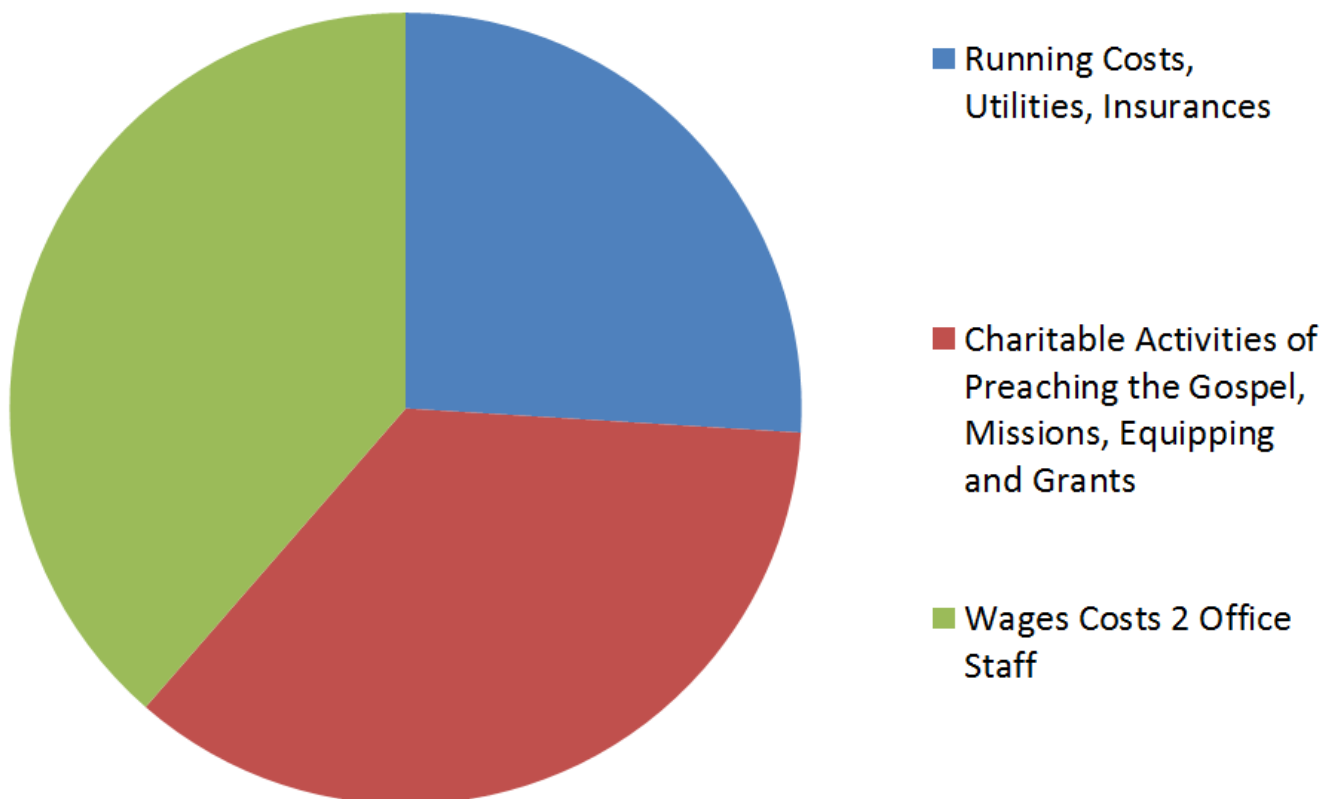
We are delighted to note that they are already meeting people who are curious about their faith and are meeting in their home to learn more!



# World Mandate Ministries Income



# World Mandate Ministries Expenditure

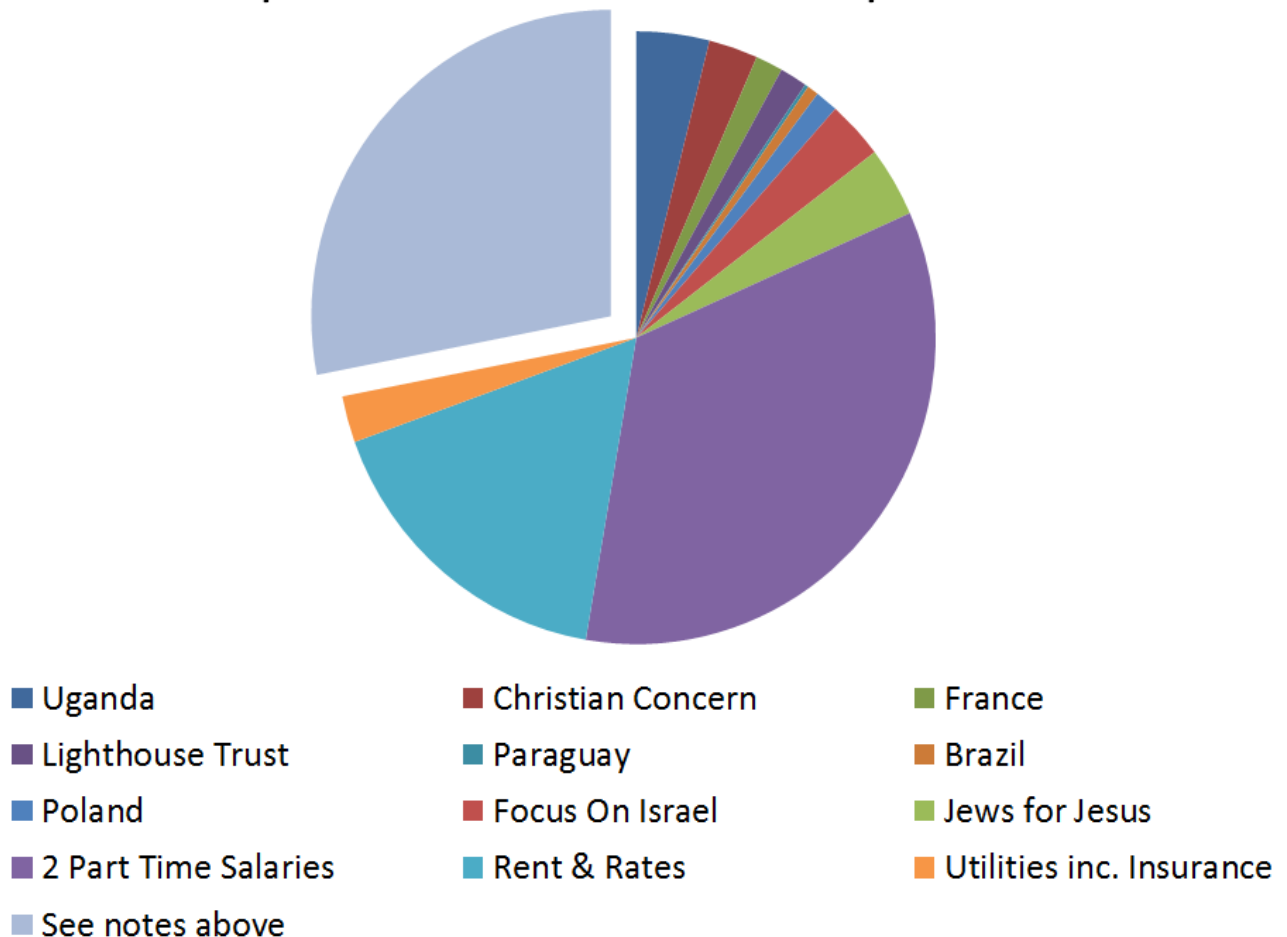


## Notes for Charity Shop Expenditure

The income from Compassion World Wide the Charity Shop represents 30% of the total annual income for World Mandate Ministries..

The chart below indicates where monies from Compassion World Wide have been distributed and ultimately spent. The light blue portion that is slightly removed a represents monies that have not yet been distributed. This portion of money remains in the Compassion World Wide account for distribution to relieve poverty and missionary support spending in financial year 2018-2019.

### Compassion World Wide Expenditure



**WORLD MANDATE MINISTRIES**  
**REGISTERED CHARITY No: 1091640**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

# WORLD MANDATE MINISTRIES

REGISTERED CHARITY No: 1091640

## Contents

	Pages
Reference and administrative information	17
Trustees report	18
Independent Examiners report	19
Accounting policies	20
Statement of financial activities	21-22
Balance sheet	23
Notes to the accounts	24-25

**WORLD MANDATE MINISTRIES**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2018**

**Reference and administrative information**

**Trustees**

Dr R Barrett

B Davies

M Redfearn

S Luk

C Barron

P Bower

**Chief Executive**

Rev E Roberts

**Principal Office**

Mandate House,

Clopton

Kettering

Northants

NN14 3DZ

**Charity Number: 1091640**

**Bankers**

Barclays Bank PLC

Lloyds TSB

Nationwide Building Society

**Solicitors**

Shoosmiths

The Lakes

Northampton

NN4 7SH

## **WORLD MANDATE MINISTRIES**

### **TRUSTEES REPORT**

FOR THE YEAR ENDED 31ST AUGUST 2018

The trustees present their report along with the financial statements of the charity for the year ended 31st August 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2017).

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

The Trust is an unincorporated trust, constituted under a trust deed dated 26<sup>th</sup> July 2001 as amended by special resolution on 13<sup>th</sup> March 2002 and is a registered charity, number 1091640.

The trustees are appointed by the Board of Trustees and serve for three years after which period they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 6 trustees.

At the quarterly trustees' meeting, the trustees agree the broad strategy and areas of activity for the Trust.

The day to day administration of the charity is delegated to the Chief Executive.

#### **Risk management**

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

#### **Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

#### **Objectives and activities**

The advancement of the Christian religion in accordance with the teaching of evangelism, in particular through the provision of classes and opportunities to study.

The relief of poverty of individuals who are in need through the provision and distribution of goods, clothing and services

#### **Achievements and performance**

The ministry was able to provide teaching to a variety of individuals and Christian Church groups that requested input to their congregations.

Teaching Days were also held at Mandate House to which the general public was invited. When guests were invited to speak a charge was made that would cover their honourarium and associated expenses. If a member of the World Mandate team was speaking then a nominal charge was made to cover ministry expenses

#### **Financial review**

The Trust is reliant on the income from donors and income from its Charity shop – Compassion worldwide. All income after deducting the direct running costs of the shop is used to provide financial and material assistance to those in need of relief from poverty and ministry abroad. No shop income is used in the main part of the UK ministry.

The charity gives financial assistance to other ministries and individuals, details of which can be found within this report

#### **Investment policy and performance**

Any funds surplus to immediate requirements are held in bank deposit accounts.

Approved by the trustees on and signed on their behalf by:

S Luk  
Trustee  
Date

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF WORLD MANDATE MINISTRIES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2018 which are set out on pages 5 to 10

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

As the charity's trustees 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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records[; or

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.

John Frampton  
FRAMPTON PITT  
Chartered Certified Accountants

19 York Road  
Northampton  
NN1 5QG

Date

**WORLD MANDATE MINISTRIES  
ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31ST AUGUST 2018**

The principal accounting policies of the charity are set out below.

**(a ) Basis of preparation**

The financial statements have been prepared under the historic cost convention, with the exception that investments are included at market value. The 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) issued on 16 July 2014 and the Charities Act 2011.

**(b ) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 5.

**(c ) Incoming resources**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**(d ) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**(e ) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**(f ) Tangible fixed assets and depreciation**

All assets costing more than £1,500 are capitalised and valued at historic cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets by annual instalments over their expected useful economic lives

Freehold property	- 2% per annum
Fixtures & fittings	- 25% per annum

**(g ) Fixed asset investments**

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**(i) Foreign currency**

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

WORLD MANDATE MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31ST AUGUST 2018**

	Note	2018		2017	
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Income</b>					
<b>Donations</b>					
Donations and Grants		46,827	6,203	<b>53,030</b>	48,070
Gift Aid receipts		-	-	-	6,743
<b>Charitable activities</b>					
Shop Income		-	32,294	<b>32,294</b>	32,142
Conferences		7,140	-	<b>7,140</b>	13,207
ENBS		-	4,930	<b>4,930</b>	19,003
<b>Other trading activities</b>					
Fundraising		5,569	265	<b>5,834</b>	1,279
Other Receipts		228	-	<b>228</b>	598
<b>Investments</b>					
Interest		-	-	-	8
<b>Total income</b>		<u>59,764</u>	<u>43,692</u>	<u><b>103,456</b></u>	<u>121,050</u>
<b>Less: Expenditure</b>					
<b>Costs of generating funds</b>					
Staff salaries and expenses	2	<u>34,308</u>	<u>18,615</u>	<u><b>52,923</b></u>	<u>66,487</u>
<b>Costs of charitable activities</b>					
Missions and Grants		-	24,019	<b>24,019</b>	8,733
School Expenses		-	3,098	<b>3,098</b>	5,882
Motor and travel expenses		3,777	-	<b>3,777</b>	3,589
Venue hire/conferences		650	-	<b>650</b>	1,559
Rent		-	6,000	<b>6,000</b>	7,166
		<u>4,427</u>	<u>33,117</u>	<u><b>37,544</b></u>	<u>19,763</u>
<b>Governance costs</b>					
Accountancy – reporting accounts costs		780	-	<b>780</b>	822
Professional services		430	-	<b>430</b>	4,052
		<u>1,210</u>	<u>-</u>	<u><b>1,210</b></u>	<u>4,874</u>

WORLD MANDATE MINISTRIES  
STATEMENT OF FINANCIAL ACTIVITIES  
**INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31ST AUGUST 2018 (continued)

	Note	2018		2017	
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Total	Total
		£	£	£	£
<b>Other resources expended</b>					
Rates		825	-	<b>825</b>	-
Utilities		3,118	-	<b>3,118</b>	3,204
Telephone and internet		1,088	-	<b>1,088</b>	1,328
Insurance		2,001	-	<b>2,001</b>	2,296
Property maintenance		1,080	-	<b>1,080</b>	4,715
Repairs and equipment		1,984	-	<b>1,984</b>	2,237
Depreciation		7,533	-	<b>7,533</b>	7,533
Other expenditure		3,178	-	<b>3,178</b>	619
Print, postage, stationery and advertising		1,693	-	<b>1,693</b>	7,318
Bank charges		1,280	-	<b>1,280</b>	328
		<hr/>	<hr/>	<hr/>	<hr/>
		23,780	-	<b>23,780</b>	29,608
 Total expenditure		 63,725	 51,732	 <b>115,457</b>	 127,868
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net expenditure and net movement in funds for the year</b>		<b>(3,961)</b>	<b>(8,040)</b>	<b>(12,001)</b>	<b>(6,818)</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <b>Transfers between funds</b>		 (6,560)	 6,560	 -	 -
 <b>Reconciliation of funds</b>					
Total funds brought forward		289,544	24,611	<b>314,155</b>	320,973
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		279,023	23,131	<b>302,654</b>	314,155
		<hr/>	<hr/>	<hr/>	<hr/>

**WORLD MANDATE MINISTRIES  
BALANCE SHEET  
AT 31ST AUGUST 2018**

	Note	2018	2017
<b>FIXED ASSETS</b>	3	<b>307,285</b>	314,818
<b>CURRENT ASSETS</b>			
Stocks	46	46	
Debtors	1,289	105	
Cash at bank and in hand	3,179	12,951	
		<hr/>	<hr/>
	4,514	13,102	
<b>LESS: CURRENT LIABILITIES</b>			
Creditors and accruals	9,645	13,765	
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>(5,131)</b>	(663)
		<hr/>	<hr/>
		<b>302,154</b>	314,155
		<hr/>	<hr/>
Represented by			
Surplus brought forward		<b>314,155</b>	320,973
Deficit for the year		<b>(12,001)</b>	(6,818)
		<hr/>	<hr/>
	4	<b>302,154</b>	314,155
		<hr/>	<hr/>
		£	£
		£	£

The financial statements on pages 5 to 10 were approved by the trustees on and signed on their behalf by:

B Davies

**WORLD MANDATE MINISTRIES**  
**NOTES TO THE REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**1. Related party transactions and trustees' remuneration**

The Trustees received no emoluments (2017: £nil). Expenses were reimbursed totaling £nil (2017: £nil).

**2. Staff costs**

	2018	2017
	£	£
Wages and salaries	52,923	63,622
Social security costs	-	2,865
	<u>52,923</u>	<u>66,487</u>

The average number of employees during the year was 5 (2017 -5). There are no higher paid staff.

**3. Tangible fixed assets**

	Total	Freehold Property	Fixtures & Fittings
	£	£	£
<u>Cost</u>			
At 1st September 2017	336,838	333,375	3,463
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31st August 2018	<u>336,838</u>	<u>333,375</u>	<u>3,463</u>
<u>Depreciation</u>			
At 1st September 2017	22,020	20,001	2,019
Charged in the year	<u>7,533</u>	<u>6,667</u>	<u>866</u>
At 31st August 2018	<u>29,553</u>	<u>26,668</u>	<u>2,885</u>
<u>Net book amount</u>			
At 31st August 2018	<u>307,285</u>	<u>306,707</u>	<u>578</u>
At 31st August 2017	<u>314,818</u>	<u>313,374</u>	<u>1,444</u>

**WORLD MANDATE MINISTRIES**  
**NOTES TO THE REPORT AND FINANCIAL STATEMENTS (continued)\_**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**4. Analysis of movement in funds**

	1 September 2017 £	Incoming re- sources £	Resources expend- ed £	Transfers £	At 31 August 2018 £
Restricted fund	24,611	43,692	51,732	6,560	23,131
Unrestricted funds	289,544	59,764	63,725	(6,560)	279,023
	<u>314,155</u>	<u>103,456</u>	<u>115,457</u>	<u>-</u>	<u>302,154</u>

Assets representing the restricted funds relate solely to cash and bank balances

**5 Restricted income funds**

	1 September 2017 £	Incoming resources £	Resources expended £	Transfer to unrestricted funds £	31 August 2018 £
Tour 2017	3,700	-	3,000	(700)	-
Building fund	11,712	-	-	-	11,712
Mission Northampton	271	-	-	(271)	-
Tithe	8,928	37,496	35,005	-	11,419
Equipping	-	6,196	13,727	7,531	-
	<u>24,611</u>	<u>43,692</u>	<u>51,732</u>	<u>6,560</u>	<u>23,131</u>
	??????	??????	??????	??????	??????

Once a project/event has reached its conclusion any surplus funds held are released and reallocated as unrestricted

Building Fund – Fund set up to allow for repairs and refurbishments should abnormal, excessive costs be incurred in excess of current yearly incomes. Currently all costs have been charged as incurred

Tithes –10% of all donations are allocated to the restricted fund. The fund is then used to finance missions and projects for the relief of the poor

Equipping – Income from Every Nation Bible School is restricted for the running of the school and equips people for the ministry

**6. Controlling Party**

**WORLD MANDATE MINISTRIES**  
**REGISTERED CHARITY No: 1091640**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

## **WORLD MANDATE MINISTRIES**

### **REGISTERED CHARITY No: 1091640**

#### Contents

	Pages
Reference and administrative information	2
Trustees report	3
Independent Examiners report	4
Accounting policies	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the accounts	9 - 10

**WORLD MANDATE MINISTRIES**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**Reference and administrative information**

**Trustees**

Dr R Barrett  
B Davies  
M Redfearn  
S Luk  
C Barron  
P Bower

**Chief Executive**

Rev E Roberts

**Principal Office**

Mandate House,  
Clopton  
Kettering  
Northants  
NN14 3DZ

**Charity Number: 1091640**

**Bankers**

Barclays Bank PLC  
Lloyds TSB  
Nationwide Building Society

**Solicitors**

Shoosmiths  
The Lakes  
Northampton  
NN4 7SH

**WORLD MANDATE MINISTRIES**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

The trustees present their report along with the financial statements of the charity for the year ended 31st August 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2017).

**Structure, governance and management**

The Trust is an unincorporated trust, constituted under a trust deed dated 26<sup>th</sup> July 2001 as amended by special resolution on 13<sup>th</sup> March 2002 and is a registered charity, number 1091640.

The trustees are appointed by the Board of Trustees and serve for three years after which period they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 6 trustees.

At the quarterly trustees' meeting, the trustees agree the broad strategy and areas of activity for the Trust.

The day to day administration of the charity is delegated to the Chief Executive.

**Risk management**

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

**Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

**Objectives and activities**

The advancement of the Christian religion in accordance with the teaching of evangelism, in particular through the provision of classes and opportunities to study.

The relief of poverty of individuals who are in need through the provision and distribution of goods, clothing and services

**Achievements and performance**

The ministry was able to provide teaching to a variety of individuals and Christian Church groups that requested input to their congregations.

Teaching Days were also held at Mandate House to which the general public was invited. When guests were invited to speak a charge was made that would cover their honourarium and associated expenses. If a member of the World Mandate team was speaking then a nominal charge was made to cover ministry expenses

**Financial review**

The Trust is reliant on the income from donors and income from its Charity shop – Compassion worldwide. All income after deducting the direct running costs of the shop is used to provide financial and material assistance to those in need of relief from poverty and ministry abroad. No shop income is used in the main part of the UK ministry.

The charity gives financial assistance to other ministries and individuals, details of which can be found within this report

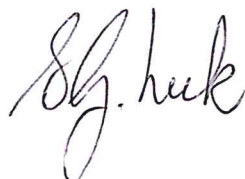
**Investment policy and performance**

Any funds surplus to immediate requirements are held in bank deposit accounts.

Approved by the trustees on and signed on their behalf by:

S Luk  
Trustee

Date

  
13.6.19

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF WORLD MANDATE MINISTRIES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2018 which are set out on pages 5 to 10

**Responsibilities and basis of report**

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

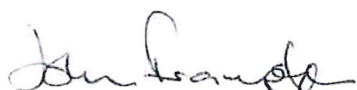
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 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.



John Frampton  
FRAMPTON PITT  
Chartered Certified Accountants

19 York Road  
Northampton  
NN1 5QG

Date

13 June 2019

**WORLD MANDATE MINISTRIES**  
**ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

The principal accounting policies of the charity are set out below.

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception that investments are included at market value. The 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) issued on 16 July 2014 and the Charities Act 2011.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 5.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(d) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised and valued at historic cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets by annual instalments over their expected useful economic lives

Freehold property	- 2% per annum
Fixtures & fittings	- 25% per annum

(g) Fixed asset investments

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

(i) Foreign currency

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**WORLD MANDATE MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

		2018			2017
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Income</b>					
<b>Donations</b>					
Donations and Grants		46,827	6,203	53,030	48,070
Gift Aid receipts		-	-	-	6,743
<b>Charitable activities</b>					
Shop Income		-	32,294	32,294	32,142
Conferences		7,140	-	7,140	13,207
ENBS		-	4,930	4,930	19,003
<b>Other trading activities</b>					
Fundraising		5,569	265	5,834	1,279
Other Receipts		228	-	228	598
<b>Investments</b>					
Interest		-	-	-	8
Total income		59,764	43,692	103,456	121,050
<b>Less: Expenditure</b>					
<b>Costs of generating funds</b>					
Staff salaries and expenses	2	34,308	18,615	52,923	66,487
<b>Costs of charitable activities</b>					
Missions and Grants		-	24,019	24,019	8,733
School Expenses		-	3,098	3,098	5,882
Motor and travel expenses		3,777	-	3,777	3,589
Venue hire/conferences		650	-	650	1,559
Rent		-	6,000	6,000	7,166
		4,427	33,117	37,544	19,763
<b>Governance costs</b>					
Accountancy – reporting accounts costs		780	-	780	822
Professional services		430	-	430	4,052
		1,210	-	1,210	4,874

**WORLD MANDATE MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST AUGUST 2018 (continued)**

	Note	2018 Unrestricted Funds £	Restricted Funds £	Total £	2017 Total £
<b>Other resources expended</b>					
Rates		825	-	825	-
Utilities		3,118	-	3,118	3,204
Telephone and internet		1,088	-	1,088	1,328
Insurance		2,001	-	2,001	2,296
Property maintenance		1,080	-	1,080	4,715
Repairs and equipment		1,984	-	1,984	2,237
Depreciation		7,533	-	7,533	7,533
Other expenditure		3,178	-	3,178	619
Print, postage, stationery and advertising		1,693	-	1,693	7,318
Bank charges		1,280	-	1,280	328
		<u>23,780</u>	<u>-</u>	<u>23,780</u>	<u>29,608</u>
Total expenditure		<u>63,725</u>	<u>51,732</u>	<u>115,457</u>	<u>127,868</u>
Net expenditure and net movement in funds for the year		<u>(3,961)</u>	<u>(8,040)</u>	<u>(12,001)</u>	<u>(6,818)</u>
<b>Transfers between funds</b>		(6,560)	6,560	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>289,544</u>	<u>24,611</u>	<u>314,155</u>	<u>320,973</u>
Total funds carried forward		<u>279,023</u>	<u>23,131</u>	<u>302,654</u>	<u>314,155</u>

**WORLD MANDATE MINISTRIES**

**BALANCE SHEET**

**AT 31ST AUGUST 2018**

	Note	2018		2017	
		£	£	£	£
<b>FIXED ASSETS</b>	3		307,285		314,818
 <b>CURRENT ASSETS</b>					
Stocks		46		46	
Debtors		1,289		105	
Cash at bank and in hand		3,179		12,951	
		<u>4,514</u>		<u>13,102</u>	
 <b>LESS: CURRENT LIABILITIES</b>					
Creditors and accruals		9,645		13,765	
		<u>9,645</u>		<u>13,765</u>	
<b>NET CURRENT ASSETS</b>			(5,131)		(663)
			<u>302,154</u>		<u>314,155</u>
 Represented by					
Surplus brought forward			314,155		320,973
Deficit for the year			(12,001)		(6,818)
	4		<u>302,154</u>		<u>314,155</u>

The financial statements on pages 5 to 10 were approved by the trustees on and signed on their behalf by:

B Davies  
Treasurer

Date:

**WORLD MANDATE MINISTRIES**  
**NOTES TO THE REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**1. Related party transactions and trustees' remuneration**

The Trustees received no emoluments (2017: £nil). Expenses were reimbursed totaling £nil (2017: £nil).

**2. Staff costs**

	2018 £	2017 £
Wages and salaries	52,923	63,622
Social security costs	-	2,865
	<u>52,923</u>	<u>66,487</u>

The average number of employees during the year was 5 (2017 -5). There are no higher paid staff.

**3. Tangible fixed assets**

	Total £	Freehold Property £	Fixtures & Fittings £
<u>Cost</u>			
At 1st September 2017	336,838	333,375	3,463
Additions	-	-	-
	<u>336,838</u>	<u>333,375</u>	<u>3,463</u>
At 31st August 2018	336,838	333,375	3,463
<u>Depreciation</u>			
At 1st September 2017	22,020	20,001	2,019
Charged in the year	7,533	6,667	866
	<u>29,553</u>	<u>26,668</u>	<u>2,885</u>
At 31st August 2018	29,553	26,668	2,885
<u>Net book amount</u>			
At 31st August 2018	<u>307,285</u>	<u>306,707</u>	<u>578</u>
At 31st August 2017	<u>314,818</u>	<u>313,374</u>	<u>1,444</u>

**WORLD MANDATE MINISTRIES**  
**NOTES TO THE REPORT AND FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**4. Analysis of movement in funds**

	1 September 2017 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2018 £
Restricted fund	24,611	43,692	51,732	6,560	23,131
Unrestricted funds	289,544	59,764	63,725	(6,560)	279,023
	<u>314,155</u>	<u>103,456</u>	<u>115,457</u>	<u>-</u>	<u>302,154</u>

Assets representing the restricted funds relate solely to cash and bank balances

**5 Restricted income funds**

	1 September 2017 £	Incoming resources £	Resources expended £	Transfer to unrestricted funds £	31 August 2018 £
Tour 2017	3,700	-	3,000	(700)	-
Building fund	11,712	-	-	-	11,712
Mission Northampton	271	-	-	(271)	-
Tithe	8,928	37,496	35,005	-	11,419
Equipping	-	6,196	13,727	7,531	-
	<u>24,611</u>	<u>43,692</u>	<u>51,732</u>	<u>6,560</u>	<u>23,131</u>

Once a project/event has reached its conclusion any surplus funds held are released and reallocated as unrestricted

Building Fund – Fund set up to allow for repairs and refurbishments should abnormal, excessive costs be incurred in excess of current yearly incomes. Currently all costs have been charged as incurred

Tithes –10% of all donations are allocated to the restricted fund. The fund is then used to finance missions and projects for the relief of the poor

Equipping – Income from Every Nation Bible School is restricted for the running of the school and equips people for the ministry

**6. Controlling Party**

The charity is under the control of the trustees.

**WORLD MANDATE MINISTRIES**  
**REGISTERED CHARITY No: 1091640**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

## **WORLD MANDATE MINISTRIES**

### **REGISTERED CHARITY No: 1091640**

#### Contents

	Pages
Reference and administrative information	2
Trustees report	3
Independent Examiners report	4
Accounting policies	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the accounts	9 - 10

**WORLD MANDATE MINISTRIES**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**Reference and administrative information**

**Trustees**

Dr R Barrett  
B Davies  
M Redfearn  
S Luk  
C Barron  
P Bower

**Chief Executive**

Rev E Roberts

**Principal Office**

Mandate House,  
Clopton  
Kettering  
Northants  
NN14 3DZ

**Charity Number: 1091640**

**Bankers**

Barclays Bank PLC  
Lloyds TSB  
Nationwide Building Society

**Solicitors**

Shoosmiths  
The Lakes  
Northampton  
NN4 7SH

**WORLD MANDATE MINISTRIES**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

The trustees present their report along with the financial statements of the charity for the year ended 31st August 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2017).

**Structure, governance and management**

The Trust is an unincorporated trust, constituted under a trust deed dated 26<sup>th</sup> July 2001 as amended by special resolution on 13<sup>th</sup> March 2002 and is a registered charity, number 1091640.

The trustees are appointed by the Board of Trustees and serve for three years after which period they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 6 trustees.

At the quarterly trustees' meeting, the trustees agree the broad strategy and areas of activity for the Trust.

The day to day administration of the charity is delegated to the Chief Executive.

**Risk management**

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

**Public benefit statement**

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

**Objectives and activities**

The advancement of the Christian religion in accordance with the teaching of evangelism, in particular through the provision of classes and opportunities to study.

The relief of poverty of individuals who are in need through the provision and distribution of goods, clothing and services

**Achievements and performance**

The ministry was able to provide teaching to a variety of individuals and Christian Church groups that requested input to their congregations.

Teaching Days were also held at Mandate House to which the general public was invited. When guests were invited to speak a charge was made that would cover their honourarium and associated expenses. If a member of the World Mandate team was speaking then a nominal charge was made to cover ministry expenses

**Financial review**

The Trust is reliant on the income from donors and income from its Charity shop – Compassion worldwide. All income after deducting the direct running costs of the shop is used to provide financial and material assistance to those in need of relief from poverty and ministry abroad. No shop income is used in the main part of the UK ministry.

The charity gives financial assistance to other ministries and individuals, details of which can be found within this report

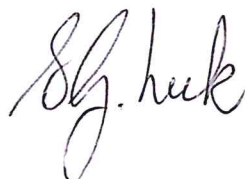
**Investment policy and performance**

Any funds surplus to immediate requirements are held in bank deposit accounts.

Approved by the trustees on and signed on their behalf by:

S Luk  
Trustee

Date

  
13.6.19

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF WORLD MANDATE MINISTRIES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2018 which are set out on pages 5 to 10

**Responsibilities and basis of report**

As the charity's trustees 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**

I have completed my examination. I confirm that no material 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 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.



John Frampton  
FRAMPTON PITT  
Chartered Certified Accountants

19 York Road  
Northampton  
NN1 5QG

Date

13 June 2019

**WORLD MANDATE MINISTRIES**  
**ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

The principal accounting policies of the charity are set out below.

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception that investments are included at market value. The 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) issued on 16 July 2014 and the Charities Act 2011.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 5.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

(d) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Tangible fixed assets and depreciation

All assets costing more than £1,500 are capitalised and valued at historic cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets by annual instalments over their expected useful economic lives

Freehold property	- 2% per annum
Fixtures & fittings	- 25% per annum

(g) Fixed asset investments

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

(i) Foreign currency

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**WORLD MANDATE MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

		2018			2017
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Income</b>					
<b>Donations</b>					
Donations and Grants		46,827	6,203	53,030	48,070
Gift Aid receipts		-	-	-	6,743
<b>Charitable activities</b>					
Shop Income		-	32,294	32,294	32,142
Conferences		7,140	-	7,140	13,207
ENBS		-	4,930	4,930	19,003
<b>Other trading activities</b>					
Fundraising		5,569	265	5,834	1,279
Other Receipts		228	-	228	598
<b>Investments</b>					
Interest		-	-	-	8
Total income		59,764	43,692	103,456	121,050
<b>Less: Expenditure</b>					
<b>Costs of generating funds</b>					
Staff salaries and expenses	2	34,308	18,615	52,923	66,487
<b>Costs of charitable activities</b>					
Missions and Grants		-	24,019	24,019	8,733
School Expenses		-	3,098	3,098	5,882
Motor and travel expenses		3,777	-	3,777	3,589
Venue hire/conferences		650	-	650	1,559
Rent		-	6,000	6,000	7,166
		4,427	33,117	37,544	19,763
<b>Governance costs</b>					
Accountancy – reporting accounts costs		780	-	780	822
Professional services		430	-	430	4,052
		1,210	-	1,210	4,874

**WORLD MANDATE MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST AUGUST 2018 (continued)**

	Note	2018 Unrestricted Funds £	Restricted Funds £	Total £	2017 Total £
<b>Other resources expended</b>					
Rates		825	-	825	-
Utilities		3,118	-	3,118	3,204
Telephone and internet		1,088	-	1,088	1,328
Insurance		2,001	-	2,001	2,296
Property maintenance		1,080	-	1,080	4,715
Repairs and equipment		1,984	-	1,984	2,237
Depreciation		7,533	-	7,533	7,533
Other expenditure		3,178	-	3,178	619
Print, postage, stationery and advertising		1,693	-	1,693	7,318
Bank charges		1,280	-	1,280	328
		<u>23,780</u>	<u>-</u>	<u>23,780</u>	<u>29,608</u>
Total expenditure		<u>63,725</u>	<u>51,732</u>	<u>115,457</u>	<u>127,868</u>
Net expenditure and net movement in funds for the year		<u>(3,961)</u>	<u>(8,040)</u>	<u>(12,001)</u>	<u>(6,818)</u>
<b>Transfers between funds</b>		(6,560)	6,560	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>289,544</u>	<u>24,611</u>	<u>314,155</u>	<u>320,973</u>
Total funds carried forward		<u>279,023</u>	<u>23,131</u>	<u>302,654</u>	<u>314,155</u>

**WORLD MANDATE MINISTRIES**

**BALANCE SHEET**

**AT 31ST AUGUST 2018**

	Note	2018		2017	
		£	£	£	£
<b>FIXED ASSETS</b>	3		307,285		314,818
 <b>CURRENT ASSETS</b>					
Stocks		46		46	
Debtors		1,289		105	
Cash at bank and in hand		3,179		12,951	
		<u>4,514</u>		<u>13,102</u>	
 <b>LESS: CURRENT LIABILITIES</b>					
Creditors and accruals		9,645		13,765	
		<u>9,645</u>		<u>13,765</u>	
<b>NET CURRENT ASSETS</b>			(5,131)		(663)
			<u>302,154</u>		<u>314,155</u>
 Represented by					
Surplus brought forward			314,155		320,973
Deficit for the year			(12,001)		(6,818)
	4		<u>302,154</u>		<u>314,155</u>

The financial statements on pages 5 to 10 were approved by the trustees on and signed on their behalf by:

B Davies  
Treasurer

Date:

**WORLD MANDATE MINISTRIES**  
**NOTES TO THE REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**1. Related party transactions and trustees' remuneration**

The Trustees received no emoluments (2017: £nil). Expenses were reimbursed totaling £nil (2017: £nil).

**2. Staff costs**

	2018 £	2017 £
Wages and salaries	52,923	63,622
Social security costs	-	2,865
	<u>52,923</u>	<u>66,487</u>

The average number of employees during the year was 5 (2017 -5). There are no higher paid staff.

**3. Tangible fixed assets**

	Total £	Freehold Property £	Fixtures & Fittings £
<u>Cost</u>			
At 1st September 2017	336,838	333,375	3,463
Additions	-	-	-
	<u>336,838</u>	<u>333,375</u>	<u>3,463</u>
At 31st August 2018	336,838	333,375	3,463
<u>Depreciation</u>			
At 1st September 2017	22,020	20,001	2,019
Charged in the year	7,533	6,667	866
	<u>29,553</u>	<u>26,668</u>	<u>2,885</u>
At 31st August 2018	29,553	26,668	2,885
<u>Net book amount</u>			
At 31st August 2018	<u>307,285</u>	<u>306,707</u>	<u>578</u>
At 31st August 2017	<u>314,818</u>	<u>313,374</u>	<u>1,444</u>

**WORLD MANDATE MINISTRIES**  
**NOTES TO THE REPORT AND FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

**4. Analysis of movement in funds**

	1 September 2017 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2018 £
Restricted fund	24,611	43,692	51,732	6,560	23,131
Unrestricted funds	289,544	59,764	63,725	(6,560)	279,023
	<u>314,155</u>	<u>103,456</u>	<u>115,457</u>	<u>-</u>	<u>302,154</u>

Assets representing the restricted funds relate solely to cash and bank balances

**5 Restricted income funds**

	1 September 2017 £	Incoming resources £	Resources expended £	Transfer to unrestricted funds £	31 August 2018 £
Tour 2017	3,700	-	3,000	(700)	-
Building fund	11,712	-	-	-	11,712
Mission Northampton	271	-	-	(271)	-
Tithe	8,928	37,496	35,005	-	11,419
Equipping	-	6,196	13,727	7,531	-
	<u>24,611</u>	<u>43,692</u>	<u>51,732</u>	<u>6,560</u>	<u>23,131</u>

Once a project/event has reached its conclusion any surplus funds held are released and reallocated as unrestricted

Building Fund – Fund set up to allow for repairs and refurbishments should abnormal, excessive costs be incurred in excess of current yearly incomes. Currently all costs have been charged as incurred

Tithes –10% of all donations are allocated to the restricted fund. The fund is then used to finance missions and projects for the relief of the poor

Equipping – Income from Every Nation Bible School is restricted for the running of the school and equips people for the ministry

**6. Controlling Party**

The charity is under the control of the trustees.