Charity registration number 505305 (England and Wales)

ASSOCIATION OF PARISH MISSION SISTERS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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	David Kay, FCA AAB 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

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

ASSOCIATION OF PARISH MISSION SISTERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees of, Association of Parish Mission Sisters (charity number: 505305), present their report and financial statements for the year ended 31 March 2026. 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 pursuit of our objectives in relation to “the relief of poverty and advancing education“ in our pastoral work within local neighbourhoods, continues in a similar way to previous years, though the need for a certain level of educational work has taken on a new dimension as new needs emerge.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Each year the trustees review the objectives and activities of our charity to ensure that they continue to reflect our aims and provide public benefit.

Achievements and performance

Significant activities and achievements against objectives:

Coupled with the daily pressures of meeting ever-rising living costs, the people we serve have also been coping with the demands of change from the movement of local people out of our long-established mainly Black neighbourhoods, into what have been traditionally mainly White neighbourhoods, across the city, plus a recent influx of new migrant peoples. All this change has resulted in increased levels of poverty, deprivation an isolation. So our pastoral emphasis has continued to be on continued work to help provide the basics of food, shelter and clothing where needed, alongside advice and support in negotiating the Benefits, Employment and N.H.S. services. This involves us in the on-going support and development of food banks/pantries and drop-in cafes, alongside educational work around adequate nutrition, cooking skills and health and well-being courses. An underlying aim in all these activities is the promotion of befriending, acceptance and neighbourliness.

This, in turn, involves us in the finding of imaginative and experimental ways of dealing with and compensating for the continued cut-backs in community services and the maintained spaces, by all five of our local councils.

Inevitably, illness has temporarily affected two of our fourteen volunteers, but this has been partially compensated for by the short-term, occasional efforts of new people which, hopefully, will translate into more consistent, long-term voluntary help, as skills and confidence grow.

These same volunteers have also become more informed and skilled in accessing both local council grants and charitable donations to fund some of the above ventures, as well as maintaining access to on-going donations from supermarkets and football clubs.

The re-ordering of local Churches continues to impact, in both positive and negative ways, in terms of volunteer and of the availability of space in their buildings.

Getting breaks and some respite from the daily grind has become important, too, especially in relation to mental health issues. So more effort has gone into providing coach trips into North Wales, Lancashire and Cheshire and into the provision of leisure activities in local centres. This has also helped on better relationships and community spirit.

Financial review

For the year ended 31 March 2026 the charity recorded net Income of £4,323 (2025: expenditure of £2,600). The charity had unrestricted funds carried forward at 31 March 2026 of £172,521 (2025: £168,198).

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 2026 is £105,310, 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

25 September 2026

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 2026.

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
AAB
Chartered Accountants
78 Chorley New Road
Bolton
BL1 4BY

Dated: 25 September 2026

ASSOCIATION OF PARISH MISSION SISTERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**3**	29,053	23,275
Investments		1,314	1,358
Total income		30,367	24,633
Expenditure on:			
Charitable activities	**4**	26,044	27,233
Net income/(expenditure) for the year/ Net movement in funds		4,323	(2,600)
Fund balances at 1 April 2025		168,198	170,798
Fund balances at 31 March 2026		172,521	168,198

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 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**8**		67,211		73,168
Current assets					
Debtors	**9**	1,196		1,159	
Cash at bank and in hand		105,185		94,891	
		106,381		96,050	
Creditors: amounts falling due within one year	**10**	(1,071)		(1,020)	
Net current assets			105,310		95,030
Total assets less current liabilities			172,521		168,198
The funds of the charity					
Unrestricted funds			172,521		168,198
			172,521		168,198

The financial statements were approved by the trustees on 25 September 2026

Sr Julia Battye
Trustee

ASSOCIATION OF PARISH MISSION SISTERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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.

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.

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

	2026	2025
	£	£
Donations and gifts	29,053	23,275
	29,053	23,275

4 Charitable activities

	Relief of poverty 2026	Relief of poverty 2025
	£	£
Depreciation and impairment	5,956	5,958
Repairs and maintenance	2,603	1,880
Community services	3,830	4,401
Electricity, gas and water charges	3,266	3,290
Council tax and ground rent	1,096	1,049
Insurance	945	1,033
Telephone	998	1,000
Books and stationery	1,484	1,182
Catering and miscellaneous expenses	2,998	3,053
Motor and travel expenses	1,433	2,734
Other expenditure, including postage	364	368
Accountancy and examination fees	1,071	1,285
	26,044	27,233

During the year the charity incurred independent examination fees of £1,071 (2025: £960) included in accountancy and examination fees.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

6 Employees

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

7 Taxation

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

8 Tangible fixed assets

	Leasehold buildings	Equipment	Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2025	122,437	12,979	17,429	152,845
At 31 March 2026	122,437	12,979	17,429	152,845
Depreciation and impairment				
At 1 April 2025	63,858	12,935	2,885	79,678
Depreciation charged in the year	3,061	10	2,885	5,956
At 31 March 2026	66,919	12,945	5,770	85,634
Carrying amount				
At 31 March 2026	55,518	34	11,659	67,211
At 31 March 2025	58,579	45	14,544	73,168

9 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,196	1,159
	1,196	1,159

10 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	1,071	1,020

11 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).