



THE MESSAGE TRUST

ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

Company Limited by Guarantee

Company Registration Number 03961183

Registered Charity Number 1081467

Scottish Registered Charity Number SC045838

THE MESSAGE TRUST

FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

CONTENTS	PAGES
Reference and administrative details	2
Report of the Trustees (incorporating the Directors' report)	3 to 38
Independent auditor's report	39 to 42
Consolidated statement of financial activities	43
Consolidated and charity balance sheets	44
Consolidated statement of cash flows	45
Notes to the financial statements	46 to 67

THE MESSAGE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees

C. Hardicre - Resigned 30 Sept 2021
R. D. White
J. A. Wainwright – Resigned 20 March 2023
Dr A. L. Orr-Ewing – Appointed 25 March 2022
D. I. Moore - Resigned 30 Sept 2021
A. C. Leakey
G. J. Haynes (Chairman)

Company Secretary

I. Rowbottom

Chief Executive Officer

A. Hawthorne OBE

Registered Office

Lancaster House
Harper Road
Sharston
Manchester
Lancashire
M22 4RG

External Auditors

Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

Bankers

National Westminster Bank PLC
699 Wilmslow Road
Didsbury
Manchester
M20 6NW

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ending 31 August 2022.

The Message Trust is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number 1081467. Company number 03961183. On 27 July 2015 The Message Trust became a cross-border charity registered with the Scottish Charity Regulator (OSCR) Charity number SC045838. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

BACKGROUND AND OBJECTIVES

The Message was formed in 1991 with one full-time member of staff, who worked mainly within secondary schools in the Greater Manchester area. This work developed with the formation of a dance music band, The World Wide Message Tribe who became one of Europe's most popular Christian Music groups. The formation of Eden teams working in the toughest parts of the city of Manchester and the development of The Community Grocery stores and many other projects have added rapid growth with the work now becoming a significant organisation employing an average of 180 paid staff (2021: 137) with an annual income of £8.6 million (2021 £7.6 million).

The organisation was initially set up as the Message to Schools Trust but, with the growth and increasing number of opportunities opening up, all the activities, assets and liabilities were transferred to a new trust, The Message Trust, with effect from 31 August 2000. The new Trust, a company limited by guarantee, was incorporated on 30 March 2000 but did not become active until 31 August 2000 when it took over the operations of the old trust.

The Message Trust exists to

advance the Christian faith primarily amongst young people and vulnerable adults through creative arts, community based outreach programmes to those who are poor, disadvantaged, deprived and marginalised or who are at risk of reoffending or who have poor employment potential, through education, enterprise, befriending, mentoring, faith-based activities and outreach.

These objects are being worked out in four main areas:

- **Creative Mission:**

Producing quality Christian music and educational resources. Live music bands, printed materials, the internet and multi-media are all used to communicate Christianity to young people with clarity and in ways that are relevant to today's youth culture and perspectives.

Combining music with powerful stories and teaching, the **No More Knives** tour engages young people in schools and equips them with the skills and knowledge they need to say no to knives and start to discover their full value and identity.

Respect ME is an international PSHE project, which uses powerful stories to teach on issues such as sexuality, self-image and abuse, to young people in Key Stage 3-5.

Providing mobile youth centres in urban areas where teenagers have nowhere to go through our **Message Buses** (formerly known as Eden Buses), fully equipped with the latest video game technology and staffed by trained and skilled professional youth workers.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

BACKGROUND AND OBJECTIVES (continued)

- **Community Transformation:**

In Partnership with local Churches, **Eden** sends and supports teams of urban missionaries for the UK's most deprived neighbourhoods – to live sacrificially, share the gospel and build authentic community. Sharing the good news of Jesus in word and deed and creating a deep sense of community, our teams stretch across the whole of the UK, supporting their partner churches in youth ministry, community projects, gospel outreach and discipleship, all while living within the community.

Establishing and growing **The Community Grocery** in partnership with local Churches to support families in need. We bridge the gap between supermarkets and foodbanks, by utilising surplus food our stores make the cost of the weekly shop more affordable. We support our partner Churches to provide members with free wrap-around support and access to courses including debt management support through CAP, cooking lessons, Alpha courses, and many more. It's about sharing the love and hope of Jesus in word and action.

Working with the local church, running social action mission weeks in local neighbourhoods across the UK, which we call **Love Where U Live**. Our teams and volunteers go out picking up litter, tidying gardens and doing whatever they can to help their neighbours, whilst also sharing the good news of Jesus.

The Proximity Network provides resources and links up Christian missionaries to enable collaborative working to serve every disadvantaged neighbourhood in the nation.

- **Prisons & Enterprise:**

Providing regular, long-term, accredited education courses alongside friendship and care to men and women in prisons and young offenders' institutions throughout the UK. Our **Message in Prisons** outreach workers run Peacemaker courses, Bible studies, chapel services, offering mentoring support and through all this building relationships.

Offering employment and training to ex-offenders those at risk of offending in businesses based in Manchester and London, through our subsidiary charity the **Message Enterprise Centre**. Our two-year programme starts with providing full time jobs in one of our businesses, gaining valuable work experience and skills as well as on the job training and Christian support and mentoring.

- **Equipping & Training:**

Promoting and developing the proclamation of the gospel and calling of evangelists through **Advance**, with group mentoring and evangelism training. Advance is committed to equipping and empowering those who have a desire to prioritise sharing the gospel.

As part of the Advance Network, **Advance Youth** is a movement of young people equipped and empowered to Advance the kingdom of God through the proclamation of the gospel of Jesus, with monthly training and equipping at The Gathering and an annual week-long urban mission in London called The Scattering.

The Message School of Evangelism (formerly known as Message Academy) is a gap year for 18-25 years olds to come and be trained, equipped and resourced to reach the lost through evangelism training. Students are given first-hand experience in sharing the gospel in different settings and contexts.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The directors of the charitable company (“the charity”) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees’ recruitment is by personal contact of existing Trustees. They are then elected by the Board of Trustees in consultation with the Chief Executive, on the basis of their expertise, wisdom and advice that they can bring to the Management and Administration of the Trust. Training and induction are provided to new Trustees as appropriate.

The Board of Trustees has a variety of experience including both Christian ministry and commercial business skills. They meet quarterly to oversee the vision and strategies of the charity. Executive Directors have been appointed by the Trustees to oversee the day-to-day operations of the charity. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds provided in a variety of forms, and for the achievement of appropriate performance standards in service delivery. The Board also undertakes at least one additional annual away-day for the purposes of further developing The Message Mission and Vision, and to concentrate on continuous improvement in performance.

With the growth of activities of the Trust an increasing level of expertise is required on a day-to-day basis and an established senior management team is in place that is capable of running the affairs of the Trust. The Trust's senior management team is the Executive Board, headed by the Chief Executive, Mr A Hawthorne. The Executive Board meets monthly, and its members are both jointly and individually accountable via the Chief Executive to the Board of Trustees.

Day-to-day management matters are further scrutinised by a cross-functional team of internal departmental managers, who meet on a monthly basis. This latter group’s work is fed into the Executive process whenever a more significant matter of policy or other key decision-making arises.

The Trustees remain committed to the policy of utilising music bands as one of the most effective ways to communicate the Gospel to young people. Our goal continues to be to present the Christian message and lifestyle in ways that are relevant to today’s youth.

Eden teams also remain one of the primary ways that the Trustees seek to ground the work of The Message with both local churches and the communities. Our goal is to see Eden teams with full-time and volunteer youth and community workers established in the most deprived neighbourhoods of the UK, positively impacting the people in those areas irrespective of religion, race or background.

The Message recognises the importance of our staff and aims to help them to develop their potential, improve their skills and gain greater job satisfaction.

RISK MANAGEMENT

Risk awareness is integral to the Trust’s overall management effectiveness. All Executive Team members and Managers with the assistance of their teams carry out regular reviews of risks affecting their areas of the Trust’s activity, including risks arising from the current economic situation following the Covid-19 pandemic and the subsequent high levels of inflation. See the going concern note on page 46 for further details. Wherever possible the Risk is quantified, and financial values and other qualitative assessments of risk assigned, including recognition of consequential effect. Executive and Board of Trustee status reports detail any changes to the overall levels of risk, particularly when introducing a new activity.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

RISK MANAGEMENT (continued)

The Board of Trustees consider the consolidated impact of all risks annually, recognising that some risk is positive and beneficial in assisting the organisation to stretch and grow, particularly in terms of innovation. A standardised risk analysis and mapping procedure assists the Trust to identify, evaluate and rank any special risk and audit needs or manage any corrective action required, taking into account the impact and likelihood and the known strengths and weaknesses of internal controls.

Operationally the activity of The Message Trust is split into two parallel functions: **Mission and Support**.

Mission encompasses staff and volunteers with regular or frequent face to face contact with young people and / or vulnerable adults and their families. Each of the mission project areas and departments has its own branded identity as follows:

The Community Grocery stores (enabling families to buy groceries at an affordable price, whilst also offering support to its membership, through training courses and advisory services), Message Bus (mobile youth centres), Eden (missions teams in urban communities), Advance (evangelists' movement), Message to Prisons (working with prisoners and young offenders), Message School of Evangelism (training initiatives) and educational ministry teams: BrightLine (rock group), Vital Signs (hip-hop group), Galactus Jack (electronic dance music DJ), SoulBox (soul, rap & beatbox group), Amongst Wolves (pop-rock group), OTC (rap and afro-pop group), Respect ME (relationships & self-esteem education team), Enable (seen and unseen disabilities team) as well as The Message Enterprise Centre (MEC), which in turn houses the Mess Café, (Shine Hair & Beauty closed in August 2020), Wedding Angels, MEC Buildings team, The Oaks and MEC Property business.

Support encompasses staff and volunteers, mostly working behind the scenes. These activities are structured departmentally as follows: Administration, Operations (including fleet and facilities management), Finance, Communications, Partnerships and the Executive Leadership team.

Summary of Mission priorities:

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Our mission is to demonstrate and explain the Christian faith to young people and adults in very practical and relevant ways using a variety of means including educational work in high schools, young offender institutions and prisons, relational and recreational work in community centres, churches and outdoors. We have a particular concern for urban youth and adults from deprived or socially excluded backgrounds who do not receive the same opportunities as those growing up in the wealthier suburbs.

The Message Trust's Executive leadership team seek to achieve these Mission priorities by motivating staff and volunteers with a compelling vision and supporting them within a robust management framework.

We ensure our volunteers have comprehensive support for their roles through appropriate policies and procedures, clarifying the extent of their remit and providing checks and balances in relation to the key areas of the Management & HR Strategy.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

ACHIEVEMENTS AND PERFORMANCE

The Message Group: 2021/22 in review

The Message Trust's mission is to share the good news of Jesus Christ in word and action with the hardest-to-reach young people and places. Our activity centres largely around four main areas:

- Creative Mission
- Community Transformation
- Prisons and Enterprise
- Equipping and Training

This report includes a few highlights from our work in each of these areas over the past year, as well as a summary of Festival Manchester.

CREATIVE MISSION

Our bands and education teams head into schools delivering lessons, assemblies and performances throughout the UK. Our mission bands – Vital Signs, Amongst Wolves, SoulBox and OTC (Outta The Cage) – continue to use music and personal stories to encourage and equip young people, and at evening performances (run in partnership with local churches) they share the life changing gospel of Jesus Christ.

This year, bands delivered schools days the length and breadth of the UK, as well as in Germany (with Message Germany). A significant proportion of lessons concentrated on the schools tours we were running for 21/22 – No More Knives and Love Where U Live.

Knife crime and the devastating impact it has on lives is never far from the headlines. Something must change, so the **No More Knives** tour heads into high schools to show young people there is another way. Combining music with powerful stories and teaching from guest speakers who have themselves been caught up in knife crime, we deliver lessons and assemblies that equip young people with the skills and knowledge they need to say 'no' to knives and start to discover their full value and identity. Each tour is run in partnership with the local police forces and local churches.

The impact has been so great that we've seen weapons handed in, young people have conversations about how they can leave behind a life of carrying a knife and teenagers respond to the gospel at the end of tour gigs.

Love Where U Live was the Festival Manchester schools tour that ran in 2021 with our bands seeing over 45,000 young people across 86 days in schools around Greater Manchester. Sessions were based on the message of 'love your neighbour as yourself' and covered topics such as resilience and wellbeing, diversity and anti-bullying; all with the aim of unlocking a generation's potential so that they can be empowered to be a positive influence in their schools, communities and beyond. To build on what they'd heard in school, each of the young people was invited to Love Where U Live gigs that took place across the city, as well as the Festival Manchester weekend in Wythenshawe Park. Here each young person heard more from the bands they'd seen in school and about the love and hope Jesus offers before having an opportunity to respond to it.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

CREATIVE MISSION (continued)

The work of **Respect ME** continued to grow this year with tens of thousands of young people being equipped, empowered and built up through lessons, courses and online resources covering topics such as self-esteem, bullying, sex and relationships and abuse. As schools reopened to visitors,

our teams headed back in to deliver in-person lessons. Demand for support for teenage girls who are struggling with low self-esteem or who may be vulnerable to negative behaviours in a romantic relationship led to the launch of a Girls' Course that was developed in partnership with the Esteem Network. This six-week course compliments the Boys' Course already run by the teams.

Powerful gospel-centred **music** continued to be released by our creative mission bands this year. Releases included New Me (SoulBox), No More Knives (OTC), Covered in Gold (OTC), Horizon (Amongst Wolves) and Faith (SoulBox). In addition, bands took part in gigs, live performance and events across the UK and beyond.

As Covid restrictions were removed and schools/youth groups were able to reopen their doors for in person events, the amount of content broadcast through Message Lived was reduced. During the first half of the year, monthly Higher Live shows were still produced and broadcast however the decision was made to replace this with face-to-face contact with young people which is central to our work.

Message Buses have been back out on the road this year. The mobile youth centres provide young people in some of the hardest-to-reach communities with a safe place to go. Step aboard and young people find a bus packed full of fun things they can do with their friends, including games consoles, nail bars, climbing walls, slides, gaming PCs and much more. This year six buses have been running across the UK in Scotland, North West, Wales, London, Yorkshire and Coventry/Warwickshire. They have been at community events, Love Where U Live social action projects and run local youth projects and outreach in partnership with local churches.

Creative Mission: Outcomes against our 2021/22 goals

- **To reach 180,000 young people with the gospel through schools work in 250 schools**
Ongoing - Mission teams saw approximately 90,000 young people in 122 schools. The impact of the Covid pandemic did make schools days in the very early months of the year more difficult, due to the extra pressures on schools to catch up with the curriculum. A considerable number of schools days came under the Love Where U Live Schools Tour as part of Festival Manchester.
- **To give at least 18,000 young people repeated opportunities to respond to the gospel at evangelistic gigs, following on from schools work**
Achieved – mission teams saw over 50,000 at evangelistic gigs held following schools work.
- **Have 250,000 views of our creative mission teams' digital output**
Achieved – the total number of views on the creative mission teams and Higher YouTube channel during 21/22 were 1,236,651. Teams released 458 videos over of the year and channels gained a total of 7,976 new subscribers.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

CREATIVE MISSION (continued)

- **Produce and release sixteen new music tracks along with four worship singles**
Achieved – creative mission teams produced and released 17 singles across the year, along with one album and four worship singles.
- **Have 2 million streams on music platforms**
Ongoing – creative mission teams had 713,603 streams through Spotify, plus an additional 148,103 views of music videos attached to singles
- **Recruit and train bus managers for the London & Midlands Message Buses**
Achieved – Bus managers for both buses were recruited and trained by the end of the year.
- **Build on the success of the relaunched bus ministries in the hubs and develop more churches partnerships for bus ministry**
Achieved – successful partnerships for Bus missions were established with various Churches across the hubs, with particular successes in Wales and on the 10:10 projects in Scotland.
- **Investigate opportunities to develop our current bus fleet with the possibility of replacing one of our current older buses in the future**
Ongoing – the leadership team continue to review the suitability and condition of the bus fleet for meeting our missional engagements, and a wider review of the cost-effectiveness of the buses and their ministry is planned for 2022/23.

COMMUNITY TRANSFORMATION

Eden, our flagship programme working in deprived communities, continued to be effective this year and our teams continued to work day-in, day-out to achieve real transformation in their local communities.

The cost-of-living crisis the UK is facing plus the long-lasting impact of Covid is disproportionately impacting the poorest in our society financially, physically and emotionally. It's here in the heart of many of these communities that our Eden teams are living and working, so they were perfectly positioned to begin offering vital support immediately.

Food parcels continue to be given out, meals prepared, and support given whilst teams also build relationships across their communities in order to reduce the isolation people may be feeling.

To help pupils catch up on education lost through Covid, some teams such as Eden Fir Vale (Sheffield) launched free tutoring support through which children and young people could gain free access to teaching that would help them learn skills they may have missed. Helping the pupils and their families with practical support like this has helped deepen relationships between Eden teams, communities and schools.

Knowing many young people within their community would be unable to go away this summer, Eden West Bowling (Bradford) ran a Holiday at Home week in July 2022. Young people and children were taken on trips to the National Media Museum and Xscape and got to enjoy a forest school day. OTC also came and performed an incredible gig which was a highlight of the week!

This year also saw the launch of new seven Eden teams in the UK as well as a new Canadian team. The teams launched were Parkfield and Oxbridge (Stockton), Central Drive (Blackpool), Top Valley (Nottingham), Sharston (Manchester), Kensington (Liverpool), Orford (Warrington), Dumbarton (Glasgow) and Edmonton (Alberta, Canada).

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

COMMUNITY TRANSFORMATION (continued)

Another highlight of the year was being able to hold the Proximity Conference in May 2022. Over two days, people passionate about urban mission and making an impact in their communities came together to be equipped and empowered. Each delegate was challenged by powerful teaching from Simon Guillebaud, Chris Lane, Andy Hawthorne and Sarah Small.

Work to address the challenging nature of recruitment is ongoing with a strategy being rolled out to see recruitment owned and championed at every level of the movement – national, regional and local.

With the UK gripped by a cost-of-living crisis, demand for The **Community Grocery** and the vital support our stores provide in keeping families fed has grown significantly this year. In response to this, plans for the growth of the Community Grocery network have been accelerated in order that we can do as much as possible to provide affordable food and wrap-around support to the people who most need it.

From the launch of the first store in September 2020, today we have 18 stores (rising to 20 by the end of 2022). Spread throughout the UK, over 35,000 families now rely on the Community Grocery network to get the affordable food they desperately need. Many member families tell our teams that without the support of the Community Grocery they would have to skip meals/go hungry.

For an annual membership of just £5, members have the opportunity to come and shop in store for just £4 per visit. On average members save £30 on the cost of their food shop each visit.

But food is just part of what's on offer at The Community Grocery. Members get access to free wrap-around support and courses too including debt management, cookery courses, jobs clubs, Alpha/Exploring Christianity courses, and dance classes. The combination of food and support is seeing lives impacted. Members have become debt free, entered employment, seen improvements in their health and gained new skills.

Sharing the good news of Jesus in word and deed is at the heart of each grocery, with each store opened in partnership with a local church who are looking to reach their community. As members shop and access support, relationships between members and the local church develop and churches are growing.

One church partner has said, 'As a church, we were praying about how we could impact our community with the gospel, and it was then we heard about Community Groceries. Their heart to share Jesus in word and action excited us, and I'm so glad that as a church we stepped out and opened the store.'

'Life for people here is tough, and the grocery provides a much-needed lifeline. As we get to know members, we're able to tell them about the hope Jesus offers. Through these conversations we've seen people asking about faith and starting to come along to church. One third of our congregation is now made up of grocery members.'

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

COMMUNITY TRANSFORMATION (continued)

Community Transformation - Eden: Outcomes against our 2021/22 goals

- **Launch 10 new Eden teams**
Ongoing – Seven UK teams were launched this year plus an international team in Edmonton, Canada. The teams launched were Parkfield and Oxbridge (Stockton), Central Drive (Blackpool), Top Valley (Nottingham), Sharston (Manchester), Kensington (Liverpool), Orford (Warrington), Dumbarton (Glasgow) and Edmonton (Alberta, Canada). Other teams are in development however their launch was delayed due to the recruitment of team members.
- **Recruit 80 new team members**
Ongoing – recruitment grew this year with 62 team members joining teams, however it still remained a challenge. Work to continue building recruitment further, including a new recruitment promotion video, is planned for 2022/23.
- **Hold an Eden Teams Day conference**
Achieved - In November we held our 'annual' Teams' Day for the first time since Covid restrictions were lifted. We welcomed 150 people to our building where they heard from Elaine Storkey and Sam Ward, as well as caught up with each other from around the network after such a long time apart.
- **Hold a two-day Proximity National Urban Mission Conference**
Achieved – The Great Divide conference was held on 13 – 14 May. It was the first Proximity National Conference since Covid lockdowns, with 225 delegates in attendance over two days hearing from a range of different speakers on how we can cross social divides. Talks were made available online after the conference and have been viewed circa 1,000 views to date.

Community Transformation - Community Grocery: Outcomes against our 2021/22 goals

- **To open another 7 Community Grocery stores across the UK**
Achieved - In the year to 31st August 2022 the Community Grocery opened 9 stores, 2 more than our target. The stores were, Community Grocery Lincoln, Telford, Bedworth, Newcastle (in Newcastle-upon-Tyne), Glasgow, Burnley, Middlesbrough, Warrington and our last in Blackpool in June 2022. By the end of the financial year the Community Grocery had 18 stores open nationwide, with more in the pipeline.
- **To have 20,000 members of our Community Grocery stores nationwide**
Achieved – 20,736 new members joined our stores in addition to the 19,686 who renewed their membership taking us to a total of 40,422 members. From analysis each membership equates to a household of 2.8 people meaning the number of people supported was 113,181
- **Deliver 4,000 hours of support courses**
In Progress – We estimate that our stores have collectively run over 2,000 hours of support courses, including CAP money courses, cookery classes, Life Skills, one to one counselling sessions and 4points, exploring Christianity and Alpha courses.
- **Redistribute 5,000,000 meals to members**
Achieved - Using the nationally recognised statistic that a meal weights 420g, in the period from 1st September 21 to 31st August 22 the Community Grocery distributed 2,487,773 kg of food equating to 5,923,269 meals. The community grocery experience provides a dignified response to the social food need by allowing our members to choose the products they wish in a normal shopping experience, including a great selection of fresh fruit and vegetables, protein and dairy.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

COMMUNITY TRANSFORMATION (continued)

- **To open a larger distribution warehouse in the North East & North West**

In Progress - In November 21 we opened a distribution site at Acre House giving us over 20 times the capacity that we previously had in our distribution network. From this new site we have been able to grow and supply stores more freely, as well as receive supplies in an industrial capacity from HGV's and by the pallet load. Rental exchanges have begun on a site in Stockton-on-Tees for a smaller distribution site which is expected to come into usage in January 2023.

- **To develop a surplus food partnership with a regional or national supermarket**

Achieved – We were able to set-up a wholesale account with the charitable arm of one of the major national supermarkets, which allows us to purchase the products we use for our “little extras” program. Most supermarkets and manufacturers have legally binding contracts for supply with either the Trussell Trust or FareShare. Almost all our shop sites have now connected with FareShare, to supply the supermarket products which are very useful to our members. We have also developed a relationship with a 3rd party supplier who regularly supplies us with 30 pallets of product on a monthly basis.

PRISONS AND ENTERPRISE

Covid restrictions remained in place in some **prisons** into early 21/22, so to ensure that we could continue supporting prisoners our letter writing campaign, radio shows and phone call support remained in place. As restrictions eased teams headed back into prisons running music classes, Peacemaker courses, Bible studies, chapel services, offering mentoring support and through all this building relationships.

Through these relationships, lives have been changed. In the East Midlands, one of our prisons team met a prisoner who was struggling with her mental health and wellbeing. As she got to know our outreach worker, they were able to talk with her about what she was going through, as well as pray with her. Soon after she shared that she felt a peace that she'd never experienced before, no longer felt tempted to self-harm and felt more positive.

As news has spread about the positive impact the Message in Prisons team work can have on lives, opportunities to work in other prisons are opening up. This year we've grown our work in London, Wales, East Midlands and the North West (when compared to 21/22).

Our support extended further at Christmas in 2021, with the distribution of 4,500 Christmas packs. Each included resources, a Bible and encouragement for the men and women to remind them that they weren't alone and were loved by Jesus at a time of the year when many will be feeling increased isolation.

But our work doesn't stop at the prison gates. We continue supporting ex-offenders upon their release from prison. This includes working closely with the Message Enterprise Centre and our enterprise businesses. This year team members have been working in the Mess Café, Neal Street Espresso, Building Team, Facilities Team as well as across the network of Community Grocery stores.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

PRISONS AND ENTERPRISE (continued)

Prisons: Outcomes against our 2021/22 goals

- **Continue working in current five prisons, relaunching work, in remaining three prisons**
Ongoing - work in all our prisons has been relaunched. A vacancy to fill a team member post in one of the prisons is currently being advertised with a view to filling this in early 22/23.
- **Launch three new prison projects**
Ongoing - two new projects in the East Midlands and Wales have been launched. We're in advanced stage negotiations with another North West prison about working there and hope to appoint this role by the end of 2022.
- **Recruit and train eight new outreach workers to fill current vacancies and new ones**
Ongoing – we have recruited and trained five new workers during 21/22. One of the team works across two prisons, and another vacancy is currently being advertised in order to bring the team to the full strength currently needed.
- **Recruit and train a member of operational staff to support and enable our current growth**
Not progressing – in order to be prudent with our finances it was decided not to recruit into this role during 21/22 and as a result this appointment was not progressed.
- **Lead 500 people to Jesus for the first time**
Ongoing - due to persistent Covid-19 lockdowns in prisons, and an extreme shortage of prison officers across the country, our work continues to be hindered by a lack of full access to prisoners. This means that our groups are sometime restricted in number or are not allowed to happen at all for a period of time. Much of our one-to-one work has had to be conducted through a locked door. Despite this, we have seen around 300 individuals make a first-time confession of faith in Jesus.

EQUIPPING AND TRAINING

One of our core values is enabling the local church to be equipped for evangelism and discipleship. Two of the ways we do this are Advance Groups and Message School of Evangelism.

Through group mentoring and evangelism training, **Advance Groups** equip and empower people across the globe to share the good news of Jesus with a new boldness, using materials translated into different languages. In 2021/22, Advance Groups continued to grow across the world, with groups launching for the first time in a number of countries including Angola, Benin, Chile, Guinea-Bissau and Mozambique. Advance Groups are now established in over 80 different nations across the globe, with groups being found in every continent apart from Antarctica.

In January 2022, we held our second Global Advance Day. On that day alone, we saw hundreds of new groups launch across the world, training and equipping men and women in their evangelism.

Advance Youth is about training up the next generation so that young people can share their faith with boldness in their schools and communities. As they're equipped at monthly The Gathering events in London and the North East, young people have started Christian Unions in their schools, found new ways to show Jesus' love in action and been praying with a new passion for their friends and family. In July 2022, 48 young people from across the UK came together for a week of mission in London where they got to put their faith into action.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

EQUIPPING AND TRAINING (continued)

Young people aged 17 – 25, have the opportunity to spend a gap year with The Message Trust on **Message School of Evangelism**. In 2021/22, 23 students enrolled on the programme and spent a year being equipped for mission whilst getting to put what they learnt into action. They ran youth groups, were part of Love Where U Live social action projects, got involved in homeless support projects, served in The Community Grocery, and played a key part in Festival Manchester. Interest in the 22/23 is increasing with a growing number of international applicants looking to join the course as awareness of the work of The Message grows around the globe through Advance Groups.

Advance: Outcomes against our 2021–22 goals

- **Have Advance Groups established in 100 nations**
Ongoing - we have established groups in 91 nations around the world and have a pipeline for the next nine which we expect to see happen within the calendar year of 2023.
- **Hold the second Global Advance Day**
Ongoing - we held our second Global Advance Day on Saturday 29th January 2022 through which we launched 450 new Advance groups around the world. We are planning a third Global Advance Day in January 2023 with an aim of launching 500 new groups on the day.
- **Launch the new three-year Advance Groups Mentoring Guide and translate it into 6 languages**
Achieved - we launched the new three-year guide in March 2022 and have since translated it into Spanish, Portuguese, German, Burmese, Urdu and have commissioned the French translation. We have also developed Thai and Mandarin translations of the original one-year guide as a stop-gap for those territories.
- **Have 75 Advance Ambassadors across the globe**
Ongoing - we now have 51 ambassadors across the globe and aim to increase to 65 in 2023.
- **Share news of the impact of Advance Groups through a Year of Stories**
Achieved – daily stories encouraging Advance supporters about the impact groups are having around the globe have been published online via the Advance Groups website each day of 2022.

FESTIVAL MANCHESTER

Partnering with the Luis Palau Association, over 300 local churches and numerous businesses we held **Festival Manchester 2022** - the North West's biggest Christian mission in a generation – this year.

Through schools tours, social action projects, mass choirs and multiple outreach events we wanted to reach every group of society through Festival Manchester 2022. Activity that took place included:

- **Our biggest-ever schools tour** – our Creative mission teams (as well as bands from Light) took the Love Where U Live tour into schools, doing a total of 86 schools days (see page 7). Over 45,000 young people saw lessons and assemblies where they heard bands perform their gospel-filled music, powerful stories that taught young people what it truly means to love your neighbour and about their true identity in Jesus.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

FESTIVAL MANCHESTER (continued)

- **Social action through Love Where U Live** - 157,709 hours of social action took place as part of Festival Manchester as teams showed love to forgotten places through making over gardens, clearing litter, tackling community projects and running free activities for local families and children. As teams get to know their neighbours, they'll invited them along to the festival weekend in Wythenshawe Park.
- **Mass Children's Choirs** - as well as high schools, Festival Manchester headed into primary schools too, giving children the opportunity to perform on the main stage in Wythenshawe Park! Hundreds of pupils signed up to take part in a once-in-a-lifetime experience, where they learnt catchy songs before coming together with pupils from across Greater Manchester to form huge Festival Manchester Soul Children choir.
- **City wide events** – Festival Manchester was for everyone which is why the festival saw 41 outreach events held across the city. From a business event and women's events to banquets for the homeless and events for sex-workers in the city, everyone got to come along, have a good time and hear how loved they are by Jesus.
- **Festival Manchester weekend** – from Friday 1 – Sunday 3 July 2022 Festival Manchester took over Wythenshawe Park and filled it with a free family festival. Extreme sports, music gigs, hi-tech gaming zone, beach, inflatables, funfair and zorbing were just some of what the 65,000 visitors found as they came along. Wherever they were at Festival Manchester visitors also got to hear about the love and hope Jesus offers them, and lives were changed.

Partnering with Compassion and Home for Good, we wanted to ensure that Festival Manchester impacts lives for the long-term. Together with Home for Good, we want to find 500 homes for children and young people through fostering, adoption and supported lodgings, giving each child a place to call home and thrive. And it's not just young lives we want to impact. Through the festival, we saw children in developing countries sponsored through Compassion which will give them access to education, support and medical care so they can break free from poverty.

Festival Manchester: Outcomes against our 2021–22 goals

- **Hold Festival Manchester 1st - 3rd July 2022 and see tens of thousands of people from across the North West attend.**
Achieved - over 65,000 attended the Festival Manchester weekend.
- **Hold build-up events, including October fundraiser and Church Prayer and Worship event**
Achieved - in the build-up to Festival Manchester we hosted a fundraising event in October 2021 at The Point, Old Trafford where we shared vision with more than 300 people. At the event, two of our Message Bands performed as well as special guest, soul singer Mica Paris. Speakers included Andy Hawthorne, Gary Smith & Andrew Palau. In April 2022, we held two Prayer and Worship events at !Audacious Church. Attended by over 1,000 people, Tim Hughes and Jake Isaac lead worship, key leaders from churches across the North West and Festival Manchester led prayers and shared the vision for the festival.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

FESTIVAL MANCHESTER (continued)

- **Hold separate evangelistic outreach events for women, business and civic leaders, people experiencing homelessness, sex workers**

Achieved - in the week leading up to the Festival Manchester weekend, we held a dinner under the wings of Concorde for business and civic leaders. Hosted by Andy Hawthorne, the event featured comedian Tim Vine, business leader Sir Brian Souter and evangelist Andrew Palau. Two separate outreaches were organised to reach women. One was at the Hilton and the other at The Message HQ in Wythenshawe. At both of these, Wendy Palau was our guest speaker where she shared her story of faith. Four banquets for those experiencing homelessness and a special lunch for those working in the sex industry were also held as well as an outreach at 'Projekts MCR' to the skater community.

- **Prisons outreach in at least four institutions**

Ongoing - due to lockdown restrictions, Covid-19 and regime changes, we were only able to take Festival Manchester into one prison. It featured Vital Signs, BMX stunt riders and evangelist Andrew Palau.

- **Facilitate at least 200 social action projects across the North West**

Achieved - more than 157,709 hours on social action projects took place as part of Festival Manchester.

- **Schools evangelistic mission in at least 65 schools across the North West**

Achieved - we saw more than 45,000 young people in 90+ high schools and ran a number of evangelistic follow up events. This was the biggest schools outreach The Message has done in its 30-year history.

- **Facilitate a significant reduction in the number of children and young people on the Social Services Fostering and Adoption register**

Achieved - we partnered with Home For Good to raise the issue of fostering and adoption amongst the Christian community. They have made key connections with social services in a number of the Greater Manchester authorities. Already many have registered to foster and adopt, and a number are on track to welcome children and young people into their homes.

- **Engage with children in at least 40 schools to perform in the choir during the Festival Weekend and see at least five legacy community choirs formed**

Mostly Achieved - We connected to many primary schools resulting in more than 500 young people performing at the Festival Manchester weekend and seven legacy choirs being formed.

- **Plant 5,000 trees to benefit the environment and help off-set the carbon footprint of the festival**

Achieved - working with #OrchardsEverywhere we purchased the root stock for 5,000 trees.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

THE MESSAGE ACROSS THE UK

The work of The Message continues across the whole of the UK. We now have teams operating in the North West, North East, Scotland, Wales, London, East Midlands, West Midlands and Yorkshire & Lincolnshire. In each location, our opportunities to reach out into schools, communities and prisons have continued to grow. Our continued approach of devolving work to hub teams is proving successful, increasing innovation with each hub identifying opportunities for new and exciting mission activities in their schools, prisons and local communities, as well as seeing new Eden teams and church partnership launched within their area.

Here are some of the highlights from our hubs across the UK this year:

EAST MIDLANDS

- As mission continued to grow across the Midlands, a decision to divide the area into two hubs to maximise opportunities across the region was made and a hub for the East Midlands was launched.
- A new Eden team was launched in Top Valley (Nottingham) who got involved with their community straight away setting up activities and outreach aimed at supporting their new neighbours.
- As creative mission grew our teams ran schools weeks in Lincoln and Skegness. In schools, they ran lessons and assemblies before hosting end of the week gigs in partnership with local churches.

LONDON

- Neal Street Espresso has continued to go from strength to strength, not only growing in popularity and profitability as a speciality coffee shop but also as an enterprise in which ex-offenders can get training and employment.
- A second team member was added to the Neal Street Espresso team getting discipleship and developing key life skills and experience.
- Advance The Scattering saw 48 young people from across the UK go out on mission for a week in London. Over seven days they took part in outreach events, got to pray for 400 people and saw people say 'yes' to Jesus.

NORTH EAST

- There are now five Community Grocery stores helping to keep families across the North East fed and offering support. Members regularly tell grocery teams what a lifeline the stores are to them in times of need. As the partnerships between the Community Grocery and churches develop, members are going along, and local churches are growing.
- Advance Youth has continued to grow this year with young people meeting monthly and telling us how they are finding a new boldness in sharing their faith.
- Schools work has continued to grow with teams working in 14 different schools across the North East during 21/22, and further creative mission through the No More Knives tour is planned for early 22/23.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

THE MESSAGE ACROSS THE UK (continued)

NORTH WEST

- The level of creative mission taking place across the North West reached a new level this year with Respect ME running 72 schools days as well as six boys courses and two girls courses. Four No More Knives tours also took place in 21/22 in Salford, Blackburn, Stratford and Tameside. Alongside this, the Love Where U Live schools tour for Festival Manchester headed into 92 schools across Greater Manchester and the North West.
- Four new Eden teams launched this year in Sharston (Manchester), Kensington (Liverpool), Orford (Warrington) and Central Drive (Blackpool) and have immediately started having an impact in their communities as they serve their new neighbours in word and deed.
- The popularity of Genetik Sessions continues to grow with children and young people taking part in weekly music and dance classes through which they not only develop skills but also hear more about their value, purpose and identity, as well as the hope Jesus offers.

SCOTLAND

- The growth of the Scotland team to include a new schools worker has seen creative mission relaunched in Scotland this year. Lessons and assemblies have been held in a number of schools through which young people have been equipped, empowered and built up to discover their full value and potential whilst also giving them a hope for the future.
- The Scotland Message Bus has been on the road running bus sessions as well as 10:10 projects in partnership with local churches. This included six weeks, where the bus spent every Friday, Saturday and Sunday evening in the east-end of Glasgow as we partnered with three local churches to run a 10:10 project. Each night, young people dashed to the bus to play on the games consoles, scale the climbing wall and hang out with their friends. On the last night of each 10:10 project, the local church ran a Youth Alpha session on the bus before inviting each young person to the rest of the course they'd start running in the churches the very next week. The bus was also part of a mission week run by King's Church Aberdeen called Love Aberdeen. A couple of weeks after the bus was in Aberdeen, the church got in touch with us saying that off the back of the bus mission, 20 young people started coming along to their youth group.
- Alongside this, May 2022 saw the launch of a brand-new Eden team in Dumbarton (Glasgow). Straight away the team have got involved in their community through youth work, outreach events, and other initiatives around the town.

WALES

- Prisons ministry has continued to grow in Wales during 21/22 with opportunities to go into an additional prison opening up, as well as the team getting to be more actively involved with prisoners during the resettlement process.
- The WILD Youth Group Tour began being run in partnership with local churches across South Wales this year. Combining fun and high-energy activities with the gospel, games and giveaways, it provided a new way in which The Message and churches could connect with their community and young people.
- Putting faith into action has continued to play a huge role in mission across Wales this year. We've run Love Where U Live social action projects in communities such as Cwmbran and Ely, distributed hampers to some of South Wales' poorest families and run car park carol services.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

THE MESSAGE ACROSS THE UK (continued)

WEST MIDLANDS

- As mission continued to grow across the Midlands, a decision to divide the area into two hubs to maximise opportunities across the region was made and a hub for the West Midlands was launched.
- Community Grocery stores across the hub continue to make a huge impact on the towns in which they are located with thousands of members gaining access to the affordable food they need by shopping in store each week. In addition, the wrap-around support courses that run in stores are helping people find faith on Alpha, get on top of their budgets through the CAP money management course, and improve their mental health on our well-being programme.

YORKSHIRE AND HUMBERSIDE (formerly YORKSHIRE AND LINCOLNSHIRE)

- The Foundation Community Grocery continues providing families across Sheffield and the surrounding areas with access to affordable food and wrap-around support. The team have actively built partnerships with many local community groups including the Sheffield Wednesday Community Programme, through which the impact of the grocery can be further increased.
- Eden teams continue to impact communities across Yorkshire and Humberside. (Lincolnshire, is now being impacted by the Message East Midlands team.) In West Bowling (Bradford) the team have run a holiday at home week for young people who would not get away on a summer holiday, run bus projects, supported their neighbours and developed an emerging leaders programme for young people.
- Prisons work in Yorkshire is growing with prisoners engaging in services, courses and support the team offer. Through this, men have started bringing others from their wing along to hear about the hope Jesus offers and about how there is more to life than where they find themselves.

Across the UK: Outcomes against our 2021/22 goals

LONDON

- **Launch one new Eden team**
Ongoing – this rollout was dependent on the completion of a 10-year Eden review and development of a new Eden strategy for London. The timescales for this have been extended, delaying the launch of a new Eden team.
- **Continue to support existing Eden teams**
Achieved - we have continued to support our Eden teams through David Vincent our coach.
- **Fill the vacant post of Bus Manager**
Achieved – a full-time Bus Manager is in place within the hub team. The recruitment of the right person into the role took longer than anticipated with a suitable candidate being found in August 2022.
- **Relaunch the Bus in London**
Ongoing – whilst we were waiting to appoint a Bus Manager the London Message Bus was redeployed to Manchester to meet the demand on the Bus ministry there. Plans to grow bus ministry in the capital are being rolled out in 22/23.
- **Launch a Community Grocery store in London**
Ongoing - a church partner and site have been identified with a plan to open London's first Message Community Grocery in 22/23.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

THE MESSAGE ACROSS THE UK (continued)

MIDLANDS

Launch the Midlands Message Bus for Coventry and Warwickshire

Achieved – a bus manager was employed to oversee and run bus mission from the Coventry and Warwickshire Bus.

- **Employ a part-time Creative Missions worker**

Postponed – a decision to place this recruitment on hold in 21/22 was made.

- **Launch one new Eden team in hub areas**

Achieved – Eden Top Valley launched in Nottingham during 21/22.

- **Launch three Community Grocery stores in the hub area**

Ongoing – there are now three Community Grocery stores in the hub area with Lincoln and Bedworth having launched in 21/22. The launch of the store in Burslem (Stoke) had to be postponed into 22/23 due to building works that the partner church needed to complete in the building and the timescale of these.

- **Run one No More Knives schools tour**

Ongoing – the timescales for the No More Knives tour were amended and not within 21/22.

- **Run two Love Where U Live missions**

Ongoing – it was unfortunately not possible to run the Love Where U Live missions this year.

NORTH EAST

- **Launch two new Eden teams**

Ongoing - a team is ready to launch in Byker as soon as a team leader is appointed with another team in Middlesbrough being formed for launch in 22/23

- **Open three new Community Grocery stores and a distribution warehouse within the hub area**

Ongoing – two Community Grocery stores were opened this year in Newcastle (February 2022) and Middlesbrough (June 2022). A distribution warehouse has been identified and negotiations are in the advanced stage however it was not possible to finalise the heads of terms to complete on this in 21/22.

- **Run schools work in 10 North East schools**

Achieved - we ran creative mission in 14 schools across the North East this year.

- **Hold two outreach events for young people featuring Message creative mission bands**

Ongoing - one creative mission event was held in Hexham. Another event proposed for early 21/22 was delayed due to reservation around Covid.

- **Continue running monthly Advance Youth events and have 20 young people involved in Advance The Scattering 2022**

Achieved - 12 people gather monthly at Advance Youth events in Teesside, 48 young people attended Advance The Scattering in summer 2022, with 5 coming from the North East

- **Run an online Rebuilding Lives Conference**

Cancelled – investigations highlighted that the repetition of this conference as a yearly event was not in demand, therefore its frequency was reduced in order to allocate resources into other areas of mission.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

THE MESSAGE ACROSS THE UK (continued)

NORTH WEST

- **Launch three new Eden teams**
Achieved – four new teams were launched this year in Sharston (Manchester), Kensington (Liverpool), Orford (Warrington) and Central Drive (Blackpool).
- **Continue developing Genetik Sessions**
Achieved – the team worked hard to recruit new students to be part of Genetik Sessions via connections with the community, local churches and schools, as well as at events like Festival Manchester, which has seen numbers grow. To ensure Genetik Sessions in 22/23 continues to be financially sustainable, the funding structure and classes offered are being evaluated.
- **Run Message Bus work from the North West bus four nights a week**
Ongoing – the North West Bus was off the road for part of the year, however during that time the Bus Manager supported bus ministry in other hub areas. As soon as the bus was available, it was out running sessions across the region, with a summer full of bookings.
- **Book 50 dates in schools for Respect ME**
Achieved - 72 Respect ME school days were completed in schools with Respect ME plus six boys' courses and two girls' courses.
- **Book and deliver three No More Knives tours**
Achieved - we delivered four No More Knives tours in 21/22. The tours took place in Salford, Blackburn, Stratford and Tameside where we visited 35 schools.
- **Assist with the booking of schools for the Festival Manchester 2022 schools tour**
Achieved – the team offered full support and helped ensure the successful implementation of the Festival Manchester Love Where U Live schools tour, taking the tour into 92 schools where it was seen by over 45,000 young people.
- **Finance the Festival Manchester 2022 Women's Outreach events and have 700 people attend the events**
Achieved – both these events were financed and had over 700 people booked to attend.

SCOTLAND

- **Relaunch 10:10 bus projects**
Achieved – 10:10 bus projects have been running throughout 21/22 and have seen the bus travelling to cities like Glasgow and Aberdeen. Each project has seen young people come on board for an evening of fun with their friends, whilst also getting to hear the gospel boldly proclaimed, and invited to join a Youth Alpha course launching on the back of the project.
- **Launch a new Eden team in Dumbarton**
Achieved – a new Eden team was launched in Dumbarton (Glasgow) in May 2022.
- **Relaunch schools work in Scotland**
Achieved – a new schools worker joined the Scotland hub team in 21/22 and has been delivering lessons for students, with plans to increase the number of schools further in 22/23.
- **Run the youth programme at ReFuel 2022**
Cancelled – ReFuel festival was cancelled in summer 22, so the team were unable to run the youth programme. The Message plans to help deliver the festival programme in 22/23.
- **Run mission weeks in partnership with SU**
- Impacted by Covid – unfortunately due to restrictions that were still in place around visitors getting into schools in Scotland during early 21/22, the mission week had to be postponed with plans for future missions being discussed.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

THE MESSAGE ACROSS THE UK (continued)

WALES

- **Launch WILD Youth Group Tour and run at least 20 sessions, sharing the gospel with over 2,000 young people in the first year** Ongoing – this was launched in September 2021, and since then we have run six WILD events, reaching around 500 young people. Logistics associated with running WILD have made it more challenging than we hoped, so as a result we have not currently pushed the tour aspect, but have plans to address this and hope to continue to develop the ministry in the future
- **Launch one Community Grocery store** Ongoing – research and investigations have highlighted few churches with the premises required for a Community Grocery in locations where stores are most needed, meaning we have been unable to progress this. There are still some ongoing discussions with interested churches but no Community Grocery launch in Wales currently planned.
- **Start prison ministry in one new prison** Achieved - having raised the necessary funds for this, an additional prison outreach worker joined the team in 21/22 and is working in a prison in Cardiff. This has also opened up better connections for resettlement with another prison in South Wales.
- **Launch one new Eden team in Wales** Ongoing – it was not possible to launch a new team in Wales in 21/22, however, ongoing interest is being explored in areas of Rhyl & Caerphilly, with a strong desire to launch teams in Ely, Merthyr Tydfil and Barry in the near future.
- **Reach over 10,000 people with the gospel through various outreach and ministries** Achieved - through our prison outreach, schools work, youth events, summer mission, youth group engagement, WILD tour, bus sessions, Street Pastors and more, we have had a successful year of engaging with the community and sharing Jesus at every opportunity.

YORKSHIRE AND HUMBERSIDE (formerly Yorkshire and Lincolnshire)

- **Complete renovations of the new enterprise centre at Woodseats Baptist Church** Ongoing – building work on the enterprise centre is now 90% completed having had to be delayed due to the building teams requirements to fit out Community Grocery stores. Renovations are due to be completed in 22/23.
- **Recruit replacement schools Outreach Worker** Achieved – towards the end of 21/22 we successfully appointed a schools outreach worker who will be in schools during 22/23 delivering creative mission and Respect ME lessons.
- **Recruit an enterprise and discipleship lead** Ongoing – due to the slight delay in the completion of the renovation works on the new enterprise centre, this is still an active conversation.
- **Continue developing opportunities for enterprise in the Yorkshire hub ahead of launching activity in 22/23** Ongoing - we are continuing to develop these opportunities and strategize our enterprise opportunities; this includes continuing to develop relationships with other Christian charities and churches with the aim launching our enterprise project in 22/23.
- **Launch one Community Grocery store** Ongoing – the launch of a new Community Grocery in Yorkshire and Humberside has not been possible during 21/22 but conversations around this for 22/23 continue.
- **Launch one new Eden Team** Ongoing - we sadly haven't been able to launch any new Eden Teams this year. However, the region continues to be impacted by Eden through the great work of our existing teams.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

OPERATIONS AND MINISTRY SUPPORT

Priority of Prayer

A rhythm of daily, weekly and monthly prayer lies at the heart of our life together as a ministry. At the beginning of each day a half hour daily prayer time (one hour on Tuesdays) is mandatory for all staff as a key time to reflect and refuel. We also encourage all staff to spend at least an additional half-hour in prayer during a weekly time in our prayer room from 12 to 3pm on Tuesdays.

Our all-staff monthly prayer days have become increasingly essential for keeping up with news from across the ministry, especially as God continues to open doors in the wider UK and abroad.

Staff

The Message Trust and the Message Enterprise Centre employed an average of 184 personnel in the year (2021: 137) in total across the group. This average includes full-time and part-time staff.

Volunteers

Volunteers play a key role in helping us deliver both our front-line missional work and behind-the-scenes support. Commitments this year ranged from full-time volunteer work based in our offices to ad-hoc volunteer support at events. Across the year, in the region of 201,000 hours (2021: 12,000 hours) were freely given in support of our activities. This greater than 16-fold increase in hours in 2022 is linked to the rapid expansion of the network of Community Grocery stores.

Creative, Communications, Facilities and IT

Whilst the facilities team have continued to undertake projects across our HQ buildings and hub offices, a large focus of their work this year has been the refit of premises for Community Grocery stores as well as ensuring maintenance issues associated with these are resolved in a timely manner. At the same time, the team have played a key role in the refurbishment works taking place at Woodseats Baptist Church – the new base for our Yorkshire and Humberside team, from which we will run enterprise work in the region.

Our in-house design and communications department were instrumental in the promotion and marketing of Festival Manchester to churches, Christians and members of the general public, as well as highlighting the support available through Community Grocery stores in each community they are serving. Both of these major projects resulted in a significant amount of local and national press coverage. They also continued to deliver supporter communications throughout the year, including editions of Flow magazine, supporter prayer and fundraising updates, a suite of websites, and email and social media campaigns. Alongside this, a proactive communications strategy highlighting the work of The Message Trust within the local and national media continues to be implemented. Our focus on supporter engagement continues with opportunities to increase engagement, especially across digital platforms being fully utilised. Beyond supporter communications, the team delivered video content for live events and digital platforms, album artwork and music videos.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

PARTNERSHIPS

Supporter Events and Fundraising

In the aftermath of the national lockdowns, due to Covid-19, the country has been gripped by high levels of inflation and a cost-of-living crisis affecting many of our donors who have found themselves unexpectedly in a different financial position. Therefore we have seen minimal growth in our regular fundraising income, but thankfully due to the generosity and loyalty of our supporter base, our attrition rate has not increased.

Festival Manchester was a key focus for the Partnerships team this year, with one-off funding required to put on the large scale 3-day festival in Wythenshawe, and thankfully due to the generosity of our donors we were able to completely fund the budget for the festival through our fundraising events and campaigns for the festival.

The Community Grocery, which you can read more about on pages 10-12, was launched at the outset of the Covid-19 pandemic has grown considerably thanks to the continuing fundraising success of some of our campaigns such as 'I was hungry and you fed me', which has enabled us to help thousands more families in need at a time when demand has soared during the cost-of-living crisis.

We used the services of Chell Perkins Ltd, as professional fundraisers acting on behalf of The Message Trust for grant funding applications again, in 2021/22. Chell Perkins Ltd is registered with the Fundraising Regulator and we monitor their activities on behalf of The Message Trust on a monthly basis. The Message Trust is also registered with the Fundraising Regulator and as such subscribes to The Code of Fundraising Practice along with its 4 core values to be legal, open, honest and respectful. Anyone considered to be vulnerable, and our Community Grocery members are not contacted by The Message for fundraising purposes, and flagged as such on our contact database, to prevent this happening. The charity and its agent have not received any formal complaints in the last year about its fundraising activities.

Supporter Events and Fundraising: Outcomes against our 2021/22 goals

- **Aim for a donor attrition rate of 12%**
Achieved – significant donor care work has taken place during 21/22 resulting in our current attrition rate being 10.7%.
- **To add 500 new or increased gifts**
Achieve – a total of 790 new or increased gifts were given during 21/22 which helped fuel the increased level of mission and activity taking place through The Message Trust.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

PARTNERSHIPS (continued)

Sharing our resources

Our commitment to helping others around the world who share our heart for the poor and unreached is expressed through our tithe fund. We tithe a proportion of our unrestricted charitable income and give it to other organisations and charities who share similar objectives to The Message Trust.

Our giving (the Direct Costs given to Other Projects) in 2021/22 totalled **£499,421** (2020-21 £717,690) from our Tithe fund.

Compassion UK received **£44,212** (2020-21) £35,280) for child sponsorship in Haiti; and £50,000 (2020-21 £Nil) for their general funds in 2023.

We continued our support of **Life Association** (a related party link with Simon Hawthorne) through a gift of **£14,383** (2020-21 £14,383) to help provide schooling for Dalit orphans in Machilipatnam, India. **£10,000** was given to **Press Red** who are making a stand against the violence suffered by girls and women worldwide (a related party link with Michelle Hawthorne) (2020-21 £6,000). **£27,000** was given to **Ignite** (a related party) including £24,000 to support their ministry building new churches in India (2020-21 £10,000) and £3,000 to Ignite Big Idea in the UK (2020-21 £3,000).

We also gave **significant gifts** to the following projects £50,750 to Embassy Bus providing emergency accommodation for people living on the streets in Manchester (2020-21 £11,000); £13,200 to Good Shepherd Children's Orphanage in Haiti (2020-21 £13,200); £2,940 to CRMI (2020-21 £2,940) for child sponsorship in Uganda, plus £25,000 for roofing the Pastor's house in Bombo, Uganda (2020-21 £30,000 to help build a church in Bombo, Uganda) and £27,620 for a variety of projects including purchasing a truck for transporting materials and a solar pump to supply water (2020-21 £1,300 for their chicken farm helping people find work in Uganda and £5,000 for the work of Advance in Uganda through CRMI and £5,000 for the general work of CRMI.) £18,000 was given to support Potters House Church, Hull, led by Mo Timbo (2020-21 £12,350).

New projects supported this year included:

There was continued support for Manchester House of Prayer for their prayer ministry £12,000 (2020-21 £12,751). £8,196 to Barnabas for Prisons work in Haiti (2020-21 £14,994); £16,586 to Good Samaritans Pakistan for work in the boys' school (2020-21 £10,000).

One-off gifts were given last year, for Christmas Hampers to our Community Grocery members (2020-21 £64,207), in 2021/22 these hampers were organised by the Community Grocery Sharston rather than being funded from donations. Last year one-off gifts were also given to Christ Church Pennington to support the work with Christians Against Poverty in their church (2020-21 £10,000); Shining Faces received support for their Orphanage in India (2020-21 £10,000) and St James & Emmanuel received money for work with their Farsi group (2020-21 £20,000).

Other gifts to our **Message partners** in the UK and beyond from Other Projects (per note 5) included £32,364 to Message Germany (2020-21 £27,688); £16,694 to Message Canada (2020-21 £15,769); £11,000 to Eden Westwood, Oldham (2020-21 £6,500); £7,400 to Message South Africa (2020-21 £235,000) and £Nil to Eden Buttershaw (2020-21 £4,000); £Nil (2020-21 £2,000) to Eden Whitmore Reans and £Nil (2020-21 £1,080) to Eden Easterside

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

MEC – OUR BUSINESSES

This year The Message Enterprise Centre continued with its apprenticeship model for training, aiming to maximise skills development and financial sustainability for our team members. We were delighted to hold a graduation for one of our team members from the two-year programme this year. The Community Grocery in Sharston continued to create new team member roles both in store and in logistics.

The location of the Community Grocery next to **The Mess Café**, coupled with growing food offer, media coverage and increasingly positive Trip Advisor reviews saw the café's popularity continue to grow, and footfall continue to build. Further opportunities to ensure the café's efficiency were continually identified and implemented to help reduce costs.

The **Community Grocery** in Sharston continues to operate in the Message Enterprise Centre and serves over 2,500 member families and keep them fed, whilst also being the location where wrap-around support courses run from. The Community Grocery is supplied through the redistribution of surplus food from supermarkets and food suppliers, as well as the purchase of food from wholesale. For £4 per shop each member gets to do a full shop up to three times a week, that will keep their families fed. We believe Community Grocery stores could be significant in helping to feed our nation's poorest families. Coupled with providing food, grocery members also have access to a range of courses and services, such as job clubs, counselling, debt advice and opportunities for members to learn more about Christianity. Demand for membership was significant with over 2,500 members now signed up at the Wythenshawe store. Growing food poverty across the UK led to demand for further Community Grocery stores, so in partnership with local churches a further 17 stores have been launched by The Message Trust since September 2020 with plans to launch more stores in 2022/23.

The easing of Covid-19 restrictions meant that in 2021/22 the **MEC Events** business was able to return to full operations and host large-scale events such as live acoustic music nights, weddings and conferences again. As awareness of the MEC Events offering has grown we received an increased number of enquiries and bookings for events, helping to increase the profitability of this area of our work. Current tenants within the office space include the charity 'Gospel for Asia' and Pure Innovations.

The work of **MEC Building Services** has focused primarily on refurbishment and development projects this year, with the team undertaking projects both for The Message, the shop fitting of Community Grocery stores and the refurbishment of the MEC's rental properties. The team were involved in the fit out of all the Community Grocery stores that opened September 2021 – August 2022, as well as continued work on the Sheffield Enterprise Centre in Woodseats and the renovation of the properties to be used by Message School of Evangelism (formerly Message Academy) students in 2022/23.

2 new properties were added to the **MEC Property Management** in 21/22 meaning that our portfolio of properties is now at 14. Message School of Evangelism students were housed in MEC properties, with properties also being rented to Message School of Evangelism graduates, team members, families who are connected to our Eden teams, as well as some employees of The Message Trust.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

MEC – OUR BUSINESSES (continued)

Wedding Angels has maintained its presence this year. Our partnerships with local churches have continued and the growth of the wedding offer within the events business has seen a number of Wedding Angels customers decide to hold their wedding within the MEC. Discussions about the long-term future of Wedding Angels are ongoing with options for transitioning this across to a Community Grocery partner church being considered and discussed.

As partnerships across the UK grow, our vision to expand our enterprise work into other areas of the UK, offering training and discipleship opportunities to team members remains. **Neal Street Espresso**, our speciality coffee shop in Covent Garden, continues to go from strength to strength. The quality of its coffee offer has made it popular with visitors, residents and workers in Covent Garden. A pipeline for team members continues to be developed and in 2022/23 it is hoped to increase the number of team members in place in Neal Street Espresso. As part of the stores offer a function space was created and this is being rented out for meetings and events this year, providing another income stream and introducing our enterprise work to a wider audience. Bookings for this space have increased throughout this year with income from this increasing.

MEC Businesses: Outcomes against our 2021/22 goals

- **To average 100 customers a day in the Mess Café**
Achieved: We now average 120 customers a day.
- **To average 125 Customers a day in Neal St**
Achieved: We average 140 customers a day in our London Café.
- **To launch a new social enterprise located in the Message Enterprise Centre**
Ongoing: This year we focused our efforts on helping The Message to launch Community Grocery stores outside of our Enterprise Centre, so we didn't launch any new businesses in The Enterprise Centre itself. However, to make the best use of our units and to continue benefiting the wider community, we turned one of our adjacent units to the grocery into a dedicated courses room for Community Grocery members to engage with. We also partnered with children's charity 'Early Essentials' and prisons charity 'Homes of Hope' who will be renting space from us long term, whilst also providing services to our members
- **To host 24 external full price events**
Ongoing: We hosted 9 full price external events in the 21/22 year. This included 6 weddings and 3 conferences. This is below our target due to a combination of factors, but most notably because we lost a lot of advance bookings during Covid, which we have struggled to build back up again. We have also struggled to recruit the right person to take on our external events and grow them once again. We have since appointed someone with events experience who we feel can reach the potential for this space moving forward.
- **To refurbish a further 3 houses**
Achieved – three of our properties were refurbished this year.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

MEC – SUPPORT AND DISCIPLESHIP

Discipleship continues to be at the heart of our work. Our discipleship programme focused on support and the development continues to prove successful.

The Oaks, our supported house in Wythenshawe, is also a hub for its community, being used for Alpha courses, outreach events and Bible studies for both residents and non-residents, in person and online. The residents have been actively sharing the stories of how their lives have been transformed in churches, sometimes online, as well as at local, regional and national events, gaining confidence in the process. Over the past few years the number of residents within The Oaks has continued to decline, despite a strategy to develop a referral pipeline. Therefore, the difficult decision was made to close The Oaks to new residents in April 2022. The property was refurbished in August 2022 to repurpose the house as accommodation for Message School of Evangelism students from September 2022.

The Oaks: Outcomes against our 2021/22 goals

- **Refurbish The Oaks, with a view to renting it to Message School of Evangelism students**
Achieved – a partial refurbishment of the property was undertaken and completed in August 2022.
- **Take on five new residents in The Oaks**
Achieved in September 2022: During this year the MEC team members living in the Oaks were moved to other MEC properties and a decision was taken to house some of the new intake of Message School of Evangelism students in The Oaks with effect from September 2022. Therefore, the Oaks currently has 8 new residents.
- **Reduce The Oaks vacancy rate**
Achieved: By agreeing in 2021/22 to repurpose The Oaks, to serve as accommodation for the Message School of Evangelism students, we have been able to fill The Oaks from the start of the new academic year in September 2022.

MEC Recruitment pipeline: Outcomes against our 2021/22 goals

- **To take on a further 3 enterprise team members**
Achieved – This year we have been able to help more people develop their skills and gain work experience, through the governments' Kickstarter programme. We supported 27 people in total, each on a 6-month placement within our social enterprises. In addition to this we took on 2 new enterprise team members, one in London and one in Manchester.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

MEC – SUPPORTER EVENTS AND FUNDRAISING

Many businesses and organisations have chosen to support the Message Enterprise Centre during the past year, and we are very grateful to them all. In 2022/23, we plan to re-commence the Message Business Network (MBN) dinners with a 10-year celebration of the Message Enterprise Centre.

Supporter events and fundraising: Outcomes against our 2021/22 goals

- **Recruit 50 new staff personal supporters**

Ongoing: It has been a difficult year for staff to gain new personal supporters due to the economic impact on households, from steeply rising food and fuel costs and the overall impact of the cost-of-living crisis across our country. However, we did gain 23 new supporters in 2021/22.

- **Fundraise positions for up to 5 team members**

Achieved: Through the government funding for the Kickstarter programme, we were able to offer positions which were equivalent to almost 14 team members. We had 27 people join the 6-month Kickstarter programme, as well as being able to fund new and existing team member posts during the year.

CHARITABLE GIVING

In addition to the giving by our Parent charity The Message Trust (£499k – see page 25), Our subsidiary the Message Enterprise Centre also had charitable giving this year which totalled £483 (2021: £2,571) and was distributed in the following ways, to organisations or individuals who share similar objectives to The Message Enterprise Centre:

- Light UK for their Christian music ministry to young people in schools and festivals - £119 (2021: £Nil). We gave 50p for every “Light” burger sold in the Mess Café.
- Wedding Gifts to Apprentices - £Nil (2021: £1,000)
- Hardship funding to support those in need - £Nil (2021: £713)
- Other gifts to Apprentices - £364 (2021: £858)

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

GROUP FINANCIAL REVIEW

The 2022 accounts have been prepared in accordance with the Charities SORP (Statement of Recommended Practice) (second edition – October 2019) Accounting and Reporting by Charities: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as published January 2022.

The Trustees have taken the opportunity to review all The Message's key accounting policies to ensure that they continue to be in accordance with the requirements of the Charities SORP (FRS 102) and best accounting practice.

Whilst these steps have resulted in enhanced disclosures in the financial statements, it has not been necessary to make any significant amendments to key accounting policies.

Review of the year

The Message Group came out of 2020/21 with a good level of reserves thanks to significant gifts received from our generous supporters in prior years. 2021/22 therefore, was set to be a year of investing some of these reserves in the future of our missional activities, and to expand the reach of the Charity further around the UK and build capacity in priority areas. The Trustees approved a budget deficit of £2m at the start of the year, which was to include significant one-off expenditure to facilitate this growth. Funds were designated to greatly expand our Community Grocery stores, refurbish existing properties to house our Academy students, invest in the growth of Advance around the globe, and fund the North West's biggest Christian mission in a generation, Festival Manchester.

Through this investment The Message Group grew rapidly, opening 9 new Community Grocery stores across the UK as demand for affordable food increased considerably following the pandemic, translating and printing the Advance materials in 7 new languages, refurbishing 3 properties including a large 3-bedroom extension, and running our biggest ever Schools tour to 45,000 young people, and delivering Manchester's largest free music festival, with multiple gospel presentations to over 60,000 people in Wythenshawe Park through Festival Manchester.

Despite the significant challenges coming out of the pandemic, followed by high levels inflation, the Message has still seen growth in its baseline income which rose to £8.6m (2021: £7.6m), a highly positive outcome in the context of the year. The growth in income was in part down to the increase in income from charitable activities, namely The Community Grocery, and fundraising of £1m (2021: £45k) for Festival Manchester 2022.

Costs, as expected, grew to £10.6m (2021: £7.1m), with significant one-off expenditure for Festival Manchester, developing its property portfolio and start-up costs for 9 new Community Grocery stores. This resulted in a net expenditure of £2.0m (2021: net income £0.5m) which will provide the basis for sustained growth in the future.

The financial year was also impacted by economic pressures, which affected some aspects of the Charity's planned activities and outcomes. Financially, as COVID grant funding was withdrawn our regular fundraising and income generating activities/events have been increasingly relied upon to fund our charitable activities.

As in the year 2020/21 we were still not able to organise The Urban Heroes awards, as well as some of our other regular fundraising activities, although speaking visits in Churches and sponsored events are starting to return to pre-pandemic levels.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

GROUP FINANCIAL REVIEW (continued)

Income and Expenditure

The Message continues to rely on voluntary income as its principal source of funding. Total income from Donations and Legacies, including Gift Aid amounted to £6.4m (2021: £6.7m).

Gifts from Trust and Foundations increased to £1,092k (2021: £968k) which constitutes 17.1% (2021: 14.5%) of Donations. Gifts from individuals (including Gift Aid) increased to £2,516k providing 39.5% of Donations (2021: £2,122k – 31.7%). Gifts via Stewardship/CAF were £1,816k – 28.5% (2021: £2,062k – 30.8%), while income from other organisations – Churches, Ministries and Business Supporters provided £491k – 7.7% (2021: £443k – 6.6%), income from Sponsored Events raised £48k – 0.7% (2021: £20k – 0.3%) whilst other sources including Grants and Legacies this year provided £383k – 6.0% (2021: £1,082k – 16.1%), of which Government Grants (from the Coronavirus Job Retention Scheme) were £159k – 7.5% (2021: £503k – 7.5%).

Income from Other trading activities, which support the charity, increased to £58k in 2022 due to Covid restrictions (2021: £11k).

The cost of Raising Funds in the financial statements amounted to £148k in 2022 (2021: £174k), as per Note 4a.

Other funds were generated through Charitable Activities, most notably Community Grocery £1.28m (2021: £97k) other Project Income (including the various Eden Partnerships and Prison projects) £79k (2021: £114k); Message School of Evangelism £28k (2021: £31k), Business Income from the Enterprise Businesses £337k (2021: £207k); Rental Income £134k (2021: £235k) and Events £42k (2021: £8k).

Please note: The Message School of Evangelism is not an exclusively commercial operation, as the Trustees encourage both the training and facility to be used by the community.

Governance

The £38k (2021: £23k) governance includes the expenses associated with Trustee Board meetings, Trustee elections, maintaining our constitution, external audit and core executive management.

Net Expenditure in the Year

The expenditure exceeded income in the year by £1,367k mainly due to the increased costs from The Community Grocery network and net gains on investments £621k (2021: (£1,362k) net income mainly due to gains on revaluation of Investment Property £871k and to the Separate material item of income in 2021). Hence in 2022 we have Net expenditure of £955k (2021: Net income (£1,215k)) within unrestricted funds and Net expenditure of £1,032k (2021: Net expenditure £724k) within restricted funds, after transfers and other recognised gains.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

GROUP FINANCIAL REVIEW (continued)

Balance Sheet

The Balance Sheet as at 31st August 2022 remained strong ensuring that the charity has the assets required to deliver its commitments to the community.

The additions to fixed assets for the group amounted to £335k (2021: £381k), of which additions for the Message Trust comprised of **Operational Equipment** – £35k (2021: £106k) which includes ten upright display freezers for the community grocery stores; **Fixtures and Fittings** - £12k (2021: £85k) was spent on laptops and new flooring; **Motor Vehicles** - £Nil (2021: £141k - was mostly spent on refurbishing buses for Message Midlands and Message Wales); the additions to **Buildings** - £241k includes the refurbishment costs for Woodseats in Yorkshire (2021: £49k). New **MEC Enterprise Equipment** cost £1k (2021: £10k) – consisting of a new compact coffee grinder.

Subsidiary undertakings

The Message Trust established a second subsidiary charitable company, in 2012, The Message Enterprise Centre (MEC), which is included in the consolidated accounts.

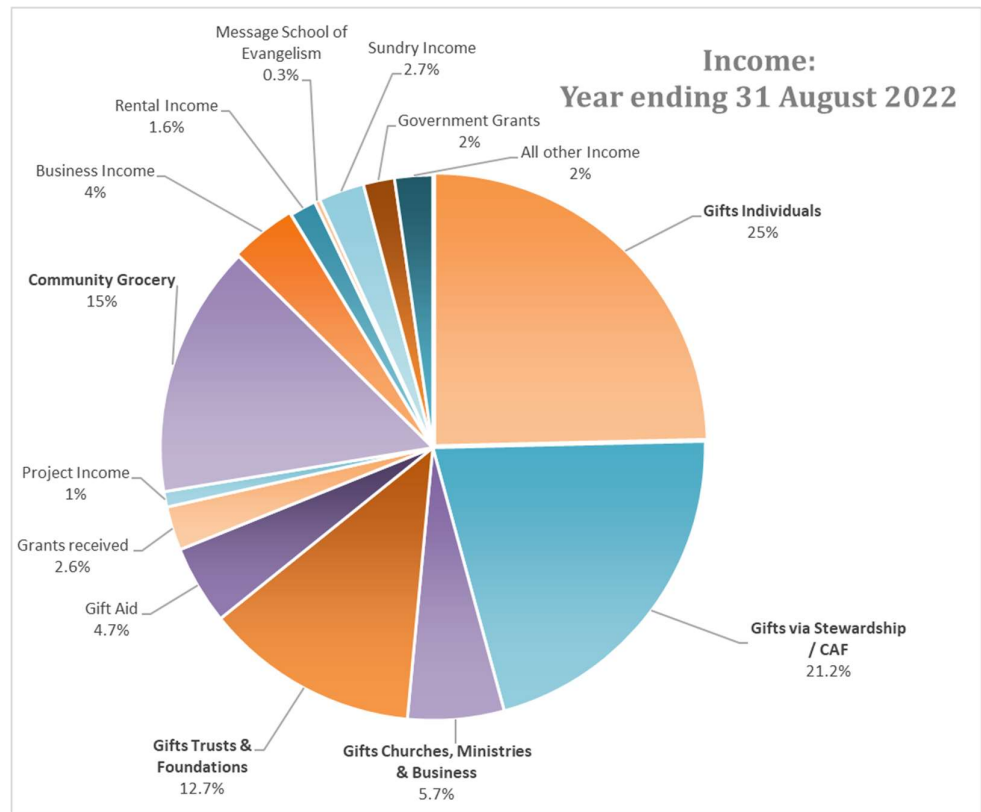
During 2013 The Message Trust established an associate – Eden Network Merseyside, which became a registered charity on 8 July 2013.

THE MESSAGE TRUST

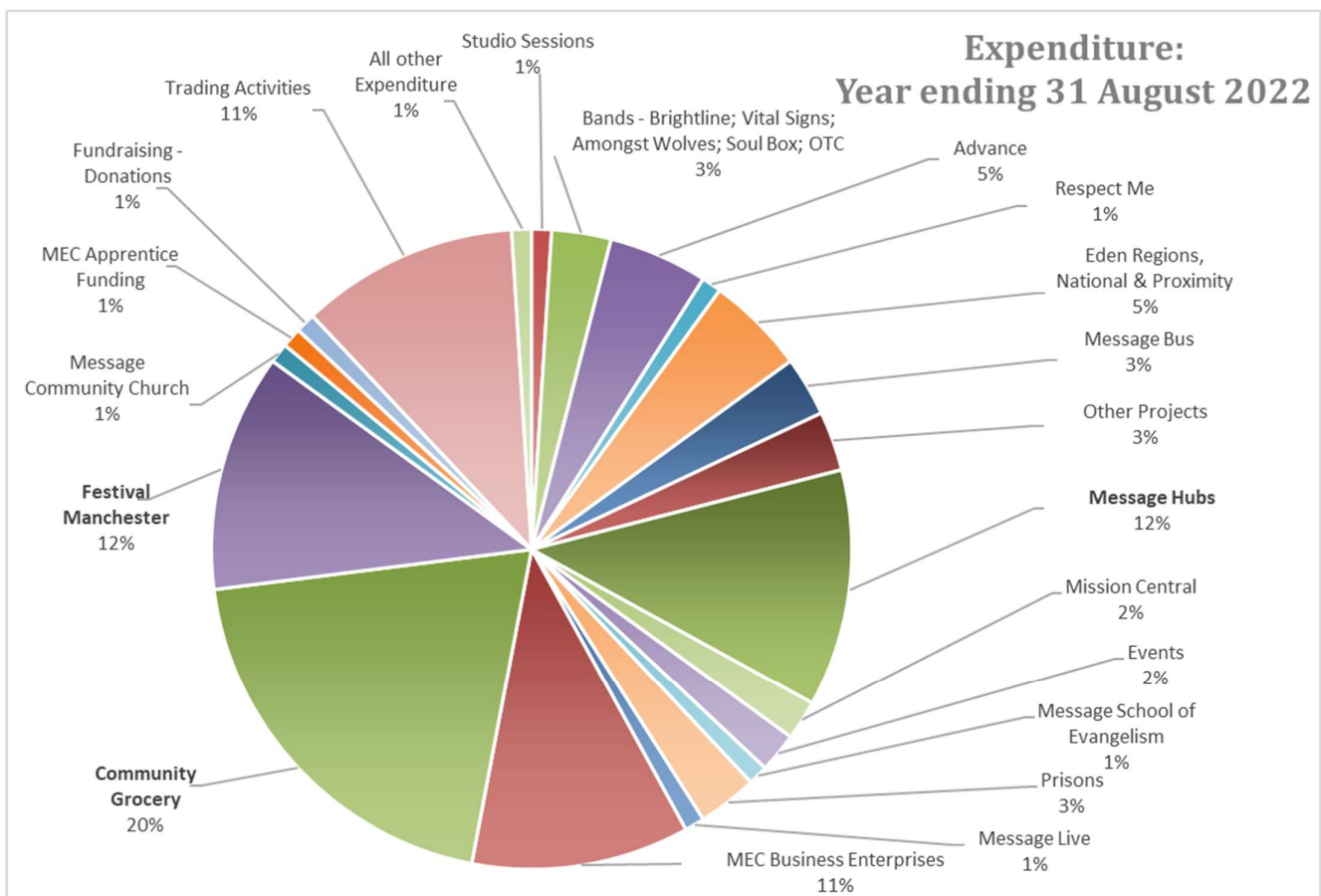
REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

INCOME GRAPH



EXPENDITURE GRAPH



THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

Investment Powers and Policies

The Trustees have the power to invest surplus funds of the charity in investments, securities and property as they think fit. The current policy of the Trustees is to invest funds not immediately required by the charity into a range of Treasury, Capital Bond and Deposit accounts which bear competitive rates of interest. The Trustees consider the social, environmental and ethical impact of the investment, before placing any new funds with a third party. This policy is reviewed periodically by the Trustees.

Reserves

The Trustees have adopted a reserves policy which they consider appropriate, to ensure the continuing ability of both The Message Trust and the Group to meet its objectives and obligations.

The total funds held by the Group at 31 August 2022 are £7,194,621 (2021: £8,561,295), of which £429,297 (2021: £616,482) are restricted and not available for the general purposes of the charitable group.

In order to be prudent, the Message Trust aims to accumulate, in general reserves, an amount equivalent to at least one month's staff costs, approx. £384k (2021: £449k). This is our minimum base level for reserves, however, given the degree of uncertainty in the economic climate at present we are currently holding reserves above this level. The amount of General Funds, excluding restricted and designated funds and fixed assets, freely available to spend on any of the charity's purposes as at 31 August 2022 was £478,514 (2021: £1,582,126) which is £94k (2021: £1,133k) in excess of the minimum reserves set out in our reserves policy.

We recognise that the long-term economic climate is still uncertain, and therefore the Trustees' have set revised financial budgets for the coming year, which they believe to be sustainable, with the help of our major donors. With this in mind, the Trustees have judged it appropriate to maintain the amount held in general reserves in line with this policy. Further details of the financial planning reviewed by the Trustees are in the going concern note on page 46.

The Trustees have continued to designate funds to underwrite future mission projects over the next 5 years. The Group has unrestricted funds at 31 August 2022, totalling £6,762,858 (2021: £7,944,813), of which £2,900,336 (2021: £3,217,593) has been designated for underwriting a variety of future mission projects by The Message Trust, and a further £3,384,007 (2021: £3,045,086) by The Message Enterprise Centre. A significant proportion of these designated funds are held in the form of buildings and other fixed assets, which are an ongoing resource for future mission projects across the group. The designated fund for Future Mission Projects can only be realised by disposing of £2,165,290 (2021: £1,613,010) the amount of tangible fixed assets and investment properties held by The Message Trust at 31 August 2022, whilst The Message Enterprise funds rely on the separate disposal of £3,343,643 (2021: £2,813,315) the amount of tangible fixed assets and investment properties held by The Message Enterprise Centre. Therefore, the total held by the Group for Future Mission Projects in the form of buildings and other fixed assets is £5,508,933 (2021: £4,426,325).

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

Grant making Policy

Grants are made to Eden Partners or to designated individuals directly associated with those Partnerships. Currently there are 23 partnerships in the UK (2021: 29 partnerships) in receipt of grants and work is ongoing to establish others. Part of the aims of The Message Trust are achieved through these partnerships, which employ full-time and volunteer youth and community workers. These workers seek to positively impact the people in their area, irrespective of religion, colour or background.

Student bursaries are also made to Message School of Evangelism students, who would otherwise not be able to finish their course. The Message School of Evangelism fulfils the objectives of the charity by providing training courses to Christian youth workers and others.

Remuneration Policy

The remuneration policy seeks to balance our Christian values and the need to attract and retain staff with appropriate qualifications and skills.

Our minimum wage is based on the Living Wage as set by the Living Wage Foundation, which is higher than the National Living wage as regulated by HMRC. The UK Leadership Team review the organisations pay scales by benchmarking against similar jobs in the North West and a London weighting is applied where appropriate. We review the retail price and consumer price indices for inflation on an annual basis, before deciding upon any annual increments for inflation. Individual staff salaries are reviewed annually, with mid-term reviews every 6 months. The Executive pay is set within the same pay grade structure. The Trustees set and approve the salary for the Chief Executive on an annual basis, by benchmarking against similar sized Charities with reference to the Association of Chief Executives of Voluntary Organisations (ACEVO) annual Pay and Equalities Survey. Details regarding employees with salaries above £60,000 can be found in note 7 of the Financial Statements.

Social Investment Policy

In order to provide appropriate affordable housing for our Message School of Evangelism Students during their one-year course, as well as providing refurbishment and building maintenance opportunities for our Message Enterprise Building Team Members the charity has adopted a policy of investing in local Wythenshawe properties, rather than renting properties from local landlords. This policy started in 2016 and has continued since then.

Principal Risks and Uncertainties

The Trustees have identified four principal risk areas for both The Message Trust and its subsidiary The Message Enterprise Centre. These cover potential risks to the reputation of both charities, financial sustainability, safeguarding of young people & vulnerable adults, and cyber security, arising from both internal and external factors. The principal financial sustainability risks present at the year-end are related to the current high levels of inflation which are increasing operational costs, and the 'cost-of-living crisis' facing our donors and grocery members which has potential impacts on fundraising for The Message Trust and the level of activity in our community grocery stores, which are discussed in more detail in the going concern note on page 46. The Trustees have adopted a number of measures to counter each of these risks, to reduce the likelihood that they will adversely affect the charity. These strategies are reviewed periodically to ensure they remain effective and are considered sufficient measures to protect the charitable group, its staff, and beneficiaries from significant harm.

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

PLANS FOR FUTURE PERIODS

Goals for 2022/23

Our teams have set the following objectives, for the next financial year. Given the economic pressures at this time we will keep these plans under review over the coming months. However, we are aiming to complete all these goals over the next year.

Creative Mission

- To complete at least 5 **No More Knives** Tours across the UK
- To reach 75,000 young people with the gospel through schools work, including **Respect ME** and **No More Knives** Tours
- To give at least 5,000 young people opportunities to respond to the gospel at evangelistic gigs following our schools work
- To deliver **Respect ME** lessons/courses to 25,000 young people in 50 schools across the UK
- To see at least 500,000 music streams on Spotify in the year and reach 12,000 subscribers on YouTube across the **Message Bands**
- To maintain at least 30 young people attending weekly **Genetik Sessions** at HQ (Sharston)
- To have at least 50 young people attend the **Genetik Summer School** in August 2023
- To complete at least 150 **Message Bus** Sessions across the fleet in the Hubs

Community Transformation

- Launch 2 New **Eden** Teams
- Recruit at least 10 new **Eden** team members
- Run **Proximity Conference** for urban missionaries and see at least 250 attend
- Run at least 2 **Love Where U Live** social action mission weeks in our hubs
- To open another 4 new **Community Grocery** stores across the UK
- To reach 45,000 members of our **Community Grocery** stores nationwide
- To see 250,000 shopping visits to our stores by **Community Grocery** members
- Distribute the equivalent of 5 million meals to our **Community Grocery** members

Prisons & Enterprise

- Start work in 1 more UK **Prison** this year and expand the work in our East Midlands Prisons by starting groups following the lifting of covid lockdowns inside the **Prisons**
- Connect over 2500 times with prisoners and see 100 first time commitments to Jesus
- Share the gospel with 5,000 prisoners through the Christmas packs
- Complete the renovation work of The Enterprise Centre at Woodseats Baptist Church
- See MEC goals below for further Enterprise targets

Equipping & Training

- Have **Advance** groups established in 100 nations
- Reach 12,000 **Advance** groups internationally
- Have 65 **Advance** Ambassadors established across the globe
- Host a Global **Advance** Day in January 2023 and launch 500 groups on the day
- Welcome 20 students on the **Message School of Evangelism** course in September 2022
- Have 50 young people on **Advance** The Scattering mission week in London in summer 2023

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

PLANS FOR FUTURE PERIODS (continued)

MEC Businesses

- To open the Mess Café 6 days a week, including Saturdays, and so increase gross profits
- To employ another team member for Neal Street Café, and increase gross profits
- For the events business to host 100 training bookings and 15 external events (e.g. weddings, conferences, parties)
- To provide accredited training to 4 team members

MEC The Oaks

- For each room to be occupied throughout the year by our Message School of Evangelism students.

MEC Recruitment Pipeline

- To recruit another 5 team members
- To train a further 50 new volunteers

MEC Supporter events and fundraising

- To host 2 business networking / fundraising events

THE MESSAGE TRUST

REPORT OF THE TRUSTEES

YEAR ENDING 31 AUGUST 2022

DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The trustees serving during the year and since the year-end were as follows:

C. Hardicre (resigned 30 Sept 2021)	G.J. Haynes	A.C. Leakey
D.I. Moore (resigned 30 Sept 2021)	A L Orr-Ewing (appointed 25 March 2022)	
J.A. Wainwright (resigned 20 March 2023)	R.D. White	

RELATED PARTIES

A summary of transactions with related parties is set out in note 17 of the financial statements.

TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of The Message Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group at the end of the year and of the income and expenditure for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies, as described on pages 46 to 50, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operations.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees also confirm that:

- as far as they are aware there is no relevant audit information of which the charity's auditors are unaware; and
- they have taken all steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The annual report was approved by trustees of the charity on 15 September 2023 and signed on its behalf



Gordon Haynes (Chairman)
Date: 15 September 2023

THE MESSAGE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MESSAGE TRUST

Opinion

We have audited the financial statements of The Message Trust 'the parent charitable company' and its subsidiary "the group" for the year ended 31 August 2022 which comprise the Consolidated Statement of Financial Activities including the Consolidated Income and Expenditure Account, the Consolidated and Parent Charitable Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 August 2022 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006, (as amended in 2010).

Basis for opinion

We conducted our audit in accordance with International Standards on auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the parent charitable company and the group financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the parent's and group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

THE MESSAGE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MESSAGE TRUST (Continued)

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the Trustees which includes the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company and the group financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

THE MESSAGE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MESSAGE TRUST (Continued)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 48, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's and the group ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws, regulations and guidance that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, tax legislation, health and safety legislation, Charities Act England & Wales, Charities Act Scotland and employment legislation.
- We enquired of the Trustees and reviewed correspondence and Trustee meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the Trustees have in place, where necessary, to ensure compliance.
- The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

THE MESSAGE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MESSAGE TRUST (Continued)

- We reviewed financial statements disclosures and supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of the Trustees about actual and potential litigation and claims.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.
- We gained an understanding of the controls that the Trustees have in place to prevent and detect fraud. We enquired of the Trustees about any incidences of fraud that had taken place during the accounting period.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the parent charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company, parent charitable company's members as a body and the parent charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Sue Hutchinson FCCA (Senior Statutory Auditor)

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

One Express

1 George Leigh Street

Manchester

M4 5DL

Date: 15 September 2023

THE MESSAGE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT) YEAR ENDING 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and Legacies	3a	4,197,679	2,175,333	6,373,012	6,696,927
Income from Charitable activities	3b	2,121,664	14,835	2,136,499	809,622
Income from Other trading activities	3c	56,742	1,040	57,782	10,849
Investment Income	3d	17,980	-	17,980	52,261
TOTAL INCOME		6,394,065	2,191,208	8,585,273	7,569,660
EXPENDITURE					
Raising Funds	4a	147,551	-	147,551	173,723
Charitable Activities	4b	7,201,828	3,223,676	10,425,504	6,904,925
TOTAL EXPENDITURE		7,349,379	3,223,676	10,573,055	7,078,648
Net (Expenditure) / Income before Investment gains		(955,314)	(1,032,468)	(1,987,782)	491,012
Net gains on investments	12	621,108	-	621,108	871,059
NET (EXPENDITURE) / INCOME		(334,206)	(1,032,468)	(1,366,674)	1,362,070
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(334,206)	(1,032,468)	(1,366,674)	1,362,070
Transfers between Funds	18	(845,283)	845,283	-	-
NET MOVEMENT IN FUNDS		(1,179,489)	(187,185)	(1,366,674)	1,362,070
Total Funds Brought Forward		7,944,813	616,482	8,561,295	7,199,225
TOTAL FUNDS CARRIED FORWARD		6,765,324	429,297	7,194,621	8,561,295

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The notes on pages 46 to 67 form an integral part of these financial statements.

THE MESSAGE TRUST

CONSOLIDATED & CHARITY BALANCE SHEETS

AS AT 31 AUGUST 2022

		The Message Group	The Message Group	The Message Trust	The Message Trust
		2022	2021	2022	2021
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11	868,632	766,326	774,990	633,010
Investments	12	<u>5,803,762</u>	<u>3,660,000</u>	<u>2,413,762</u>	<u>985,000</u>
		<u>6,672,394</u>	<u>4,426,326</u>	<u>3,188,752</u>	<u>1,618,010</u>
CURRENT ASSETS					
Stocks	13	144,184	87,044	137,429	72,403
Debtors	14	464,524	314,883	458,399	227,374
Cash at bank and in hand	15	<u>683,857</u>	<u>4,340,166</u>	<u>654,868</u>	<u>4,062,722</u>
		<u>1,292,565</u>	<u>4,742,093</u>	<u>1,250,696</u>	<u>4,362,499</u>
CREDITORS: Amounts falling due within one year	16	<u>(770,338)</u>	<u>(607,124)</u>	<u>(633,302)</u>	<u>(574,410)</u>
NET CURRENT ASSETS		<u>522,227</u>	<u>4,134,969</u>	<u>617,394</u>	<u>3,788,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,194,621</u>	<u>8,561,295</u>	<u>3,806,146</u>	<u>5,406,099</u>
NET ASSETS		<u>7,194,621</u>	<u>8,561,295</u>	<u>3,806,146</u>	<u>5,406,099</u>
FUNDS OF THE CHARITY					
Restricted Income Funds	18a	429,297	616,482	427,297	536,373
Unrestricted Income Funds	18b	6,765,324	7,944,813	3,378,849	4,869,726
TOTAL FUNDS		<u>7,194,621</u>	<u>8,561,295</u>	<u>3,806,146</u>	<u>5,406,099</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. The notes on pages 46 to 67 form an integral part of these financial statements, which were approved and authorised for issue by the Trustees on 15 September 2023 and signed on their behalf by:



..... Andrew Leakey, Trustee



..... Gordon Haynes, Trustee

Company Registration Number 03961183

THE MESSAGE TRUST

CONSOLIDATED STATEMENT of CASH FLOWS

YEAR ENDING 31 AUGUST 2022

Group	Note	2022	2021
		£	£
Cash flows from operating activities			
Net movement in funds		(1,366,674)	1,362,070
Adjustments to cash flows from non-cash items			
Depreciation		230,675	174,263
(Profit) on disposal of tangible fixed assets		(2,389)	(2,173)
Investment Income		(17,980)	(52,261)
(Increase) in valuation of investments		(602,646)	(871,059)
(Increase) in valuation of financial investments		(18,462)	-
		<u>(1,777,475)</u>	<u>610,840</u>
Working capital adjustments			
(Increase) in stocks		(57,140)	(28,114)
(Increase) in debtors		(149,641)	(7,438)
Increase in creditors		157,095	153,965
Increase in deferred income		6,119	23,442
Net cash flows from operating activities		<u>(1,821,043)</u>	<u>752,695</u>
Cash flows from investing activities			
Interest receivable and similar income		17,980	52,261
Proceeds of sale of tangible fixed assets		601	4,485
Purchase of intangible fixed assets		3,542	-
Purchase of tangible fixed assets		(334,736)	(380,834)
Purchase of investments		(522,654)	(133,724)
Purchase of financial investments		(1,000,000)	-
Net cash flows from investing activities		<u>(1,835,267)</u>	<u>(457,812)</u>
Net (decrease) in cash and cash equivalents		(3,656,309)	294,883
Cash and cash equivalents at 1 September		<u>4,340,166</u>	<u>4,045,283</u>
Cash and cash equivalents at 31 August		<u><u>683,857</u></u>	<u><u>4,340,166</u></u>
Cash at Bank and in hand	15	<u><u>683,857</u></u>	<u><u>4,340,166</u></u>

All the cash flows are derived from continuing operations during the two periods above.

The notes on pages 46 to 67 form an integral part of these financial statements.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts (financial statements) have been prepared in accordance with the Charities SORP (Statement of Recommended Practice) (second edition – October 2019) Accounting and Reporting by Charities: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, with the Charities Act 2022, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS102. The Charity exists for the benefit of the public through the promotion of Christian values and spiritual development, providing education, mentoring and enterprise services, in particular to those who have poor employment potential.

Financial statements

The financial statements are presented in GBP and rounded to the nearest £. The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiaries The Message Trading Company Limited and The Message Enterprise Centre on a line-by-line basis, up to 31 August 2022. A separate Statement of Financial Activities, or income and expenditure account and Statement of Cash Flows for the charity itself is not presented, because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. The results of the parent charity are detailed in note 9.

It is the charity's policy to write off any deficit on consolidation to reserves.

The accounts include all transactions, assets and liabilities for which the trust is responsible in law.

Disclosure exemptions

The parent charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such advantage has been taken of the following reduced disclosures available under FRS 102:

- No cash flow has been presented for the parent charity

Going concern

The Trustees of the Group consider that there are no material uncertainties related to events or conditions that cast significant doubt on the ability of the Message Trust to continue to operate as a going concern. This conclusion has been reached after reviewing the Charity's financial position, the levels of reserves and cash, including general funds available to the Charity, and the two-year financial forecast. The Trustees have considered the impact of the current high levels of inflation and the cost-of-living crisis in their assessment, and they are confident that the group will continue as a going concern for the foreseeable future.

The Message Enterprise Centre continues to have the full support of its parent charity – The Message Trust, having all its trustees in common with the parent charity.

Judgements

The Trustees have based the Group's investment property valuations on observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset, combined with comparison to movements in Housing Price Indices since their last independent professional valuation – see note 12 for details.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 AUGUST 2022

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP (FRS 102) or FRS 102.

Donations and Grants

Donations and grants are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 Charities SORP (FRS102)).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 Charities SORP (FRS 102)).

Income is deferred only when there are conditions to fulfil before becoming entitled to it and where the donor has specified that the income is to be expended in a future period.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income

This is only included in the SoFA once the charity has provided the related goods or services.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Income from interest and royalties

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE and LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation is recognised.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition at cost. Subsequent measurement is at fair value (their market value)

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £1,000 (Prior to 1 September 2021, if they cost at least £500). They are valued at cost.

Depreciation is provided in equal annual instalments over the estimated useful lives of the assets and is calculated on the cost or valuation of the assets.

The following annual rates are used:

Leasehold Property	20%
Other Buildings:	
– Log Cabin	5%
– Community Grocery	10%
Operational Equipment	25%
Fixtures and Fittings	25%
Motor Vehicles	25%

Depreciation is first charged in the quarter following acquisition and up to the month of disposal.

No provision is made for the increased cost of tangible fixed assets.

Investments

Fixed asset investments are valued at initially at cost and subsequently at fair value (their market value) at the year end, unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale (or pending their sale) and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Investment properties

Investment properties are carried at fair value, derived from the current market prices for comparable real estate determined by external valuers, with properties being valued on a rolling basis every five years. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair values are recognised in profit or loss.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Cost is determined using the First-in, First-out (FIFO) methodology.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

Funds

Funds held by the charity are either:

Unrestricted general funds

These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds

These are unrestricted funds that have been earmarked for a particular project. This designation is for administrative purposes only and does not restrict the Trustees' discretion to apply the fund within the objects of the charity.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities in equal annual instalments over the term of the lease.

Pension costs and other benefits

The pension costs charged in the financial statements represent the contributions payable by the company during the period in accordance with FRS 102. The charity provides a defined contribution scheme for staff.

2. LEGAL STATUS OF THE CHARITY

The Message Trust charity is a private company limited by guarantee, incorporated in England and Wales, and consequently has no share capital. The registered office is Lancaster House, Harper Road, Manchester, M22 4RG. The liability of each member in the event of winding-up the company is limited to £1.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

3. INCOME

The Message - Group	Unrestricted Funds Total £	Restricted Funds Total £	TOTAL 2022 £	Unrestricted Funds Total £	Restricted Funds Total £	TOTAL 2021 £
3a Donations and Legacies						
Gifts Individuals	1,478,390	635,819	2,114,209	1,296,622	501,170	1,797,792
Gifts via Stewardship / CAF	1,590,180	225,691	1,815,871	1,730,015	332,285	2,062,300
Gifts Churches, Ministries & Business	107,694	383,156	490,850	175,042	267,629	442,671
Gifts Trusts & Foundations	516,267	576,174	1,092,441	492,692	475,500	968,192
Gifts International Hubs	26,875	-	26,875	-	-	-
Government Grants	131,963	26,938	158,901	264,569	238,960	503,529
Gift Aid	273,978	128,206	402,184	261,011	63,033	324,044
Gifts in Kind	-	-	-	7,480	-	7,480
Grants received	62,078	161,200	223,278	181,926	366,107	548,033
Sponsored Events	9,394	38,149	47,543	5,388	14,443	19,831
Legacies	860	-	860	8,908	14,147	23,055
	<u>4,197,679</u>	<u>2,175,333</u>	<u>6,373,012</u>	<u>4,423,653</u>	<u>2,273,274</u>	<u>6,696,927</u>
3b Income from Charitable Activities						
Project Income	75,493	3,276	78,769	110,635	3,000	113,635
Community Grocery	1,284,632	-	1,284,632	96,588	-	96,588
Message School of Evangelism	27,930	-	27,930	30,530	-	30,530
Business Income	336,802	-	336,802	207,476	-	207,476
Rental Income	133,631	-	133,631	234,967	-	234,967
Event Income	42,399	-	42,399	8,216	-	8,216
Sundry Income	220,777	11,559	232,336	118,210	-	118,210
	<u>2,121,664</u>	<u>14,835</u>	<u>2,136,499</u>	<u>806,622</u>	<u>3,000</u>	<u>809,622</u>
3c Income from Other trading activities						
Merchandise Sales	20,641	-	20,641	6,830	-	6,830
Fundraising Events	35	1,040	1,075	40	-	40
Speakers Gifts	4,940	-	4,940	1,517	-	1,517
Other Sales Income	1,126	-	1,126	2,462	-	2,462
	<u>56,742</u>	<u>1,040</u>	<u>57,782</u>	<u>10,849</u>	<u>-</u>	<u>10,849</u>
3d Investment Income						
Bank Interest Received	17,980	-	17,980	52,261	-	52,261
	<u>17,980</u>	<u>-</u>	<u>17,980</u>	<u>52,261</u>	<u>-</u>	<u>52,261</u>
TOTAL INCOME	<u>6,394,065</u>	<u>2,191,208</u>	<u>8,585,273</u>	<u>5,293,385</u>	<u>2,276,274</u>	<u>7,569,659</u>

Many volunteers give freely of their time in the service of our Lord for the Trust, the value of which is unquantifiable.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

4. EXPENDITURE

	Staff £	Depreciation £	Project Costs £	Total Direct Costs	Staff £	Depreciation £	Other Support Costs £	Total Support Costs £	Total 2022 £	Total 2021 £
4a Raising Funds										
Fundraising - Donations	60,360	-	73,748	134,108	-	-	-	-	134,108	149,131
Fundraising - Events	-	-	24	24	-	-	-	-	24	-
Trading Activities	-	-	13,419	13,419	-	-	-	-	13,419	24,592
	60,360	-	87,191	147,551	-	-	-	-	147,551	173,723

4b Charitable Activities

Unrestricted Funds

Eden Regions	17,554	-	110,079	127,633	84,257	9,180	43,945	137,382	265,015	56,533
Eden London	-	-	-	-	-	-	-	-	-	5,000
Eden Scotland	-	-	12,009	12,009	-	-	-	-	12,009	-
Message Bus	29,709	-	-	29,709	70,214	7,651	36,621	114,486	144,195	51,629
Message Hubs	79,812	2,246	24,307	106,365	238,725	26,010	124,510	389,245	495,610	106,477
Mission Central	93,048	-	12,528	105,576	28,085	3,060	14,648	45,793	151,369	179,676
Events	9,809	5,948	106,645	122,402	(84,255)	(9,178)	(43,940)	(137,373)	(14,971)	90,781
Message School of Evangelism	32,392	-	80,468	112,860	28,085	3,060	14,648	45,793	158,653	146,071
Studio Sessions	37,117	1,078	914	39,109	14,043	1,530	7,324	22,897	62,006	35,804
Message Bands	213,258	929	23,494	237,681	56,171	6,120	29,296	91,587	329,268	325,097
Advance	107,280	-	204,656	311,936	84,256	9,181	43,945	137,382	449,318	262,526
Respect Me	33,222	282	9,704	43,208	14,043	1,530	7,324	22,897	66,105	42,806
Prisons	5,739	-	2,210	7,949	56,171	6,120	29,297	91,588	99,537	-
Proximity	2,395	-	2,273	4,668	14,043	1,530	7,324	22,897	27,565	21,266
Message Live	27,367	733	13,425	41,525	14,043	1,530	7,324	22,897	64,422	319,984
Love Wythenshawe	-	-	6,835	6,835	-	-	-	-	6,835	10,682
Community Grocery	69,347	21,943	1,776,857	1,868,147	575,752	62,735	300,293	938,780	2,806,927	537,272
Festival Manchester	87,494	-	35,316	122,810	196,598	21,422	102,539	320,559	443,369	185,519
Message Community Church	-	-	12,143	12,143	14,043	1,530	7,324	22,897	35,040	2,589
Other Projects	-	-	380,763	380,763	-	-	-	-	380,763	620,764
Street Pastors	-	-	40	40	-	-	-	-	40	-
Business Enterprises	-	-	-	-	-	-	-	-	-	364
MEC Business Enterprises	275,520	36,856	806,155	1,118,531	58,530	4,192	-	62,722	1,181,253	879,972
Governance	-	-	30,542	30,542	-	-	6,958	6,958	37,500	23,423
	1,121,063	70,015	3,651,363	4,842,441	1,462,804	157,203	739,380	2,359,387	7,201,828	3,904,235
Total Expenditure Unrestricted	1,181,423	70,015	3,738,555	4,989,992	1,462,804	157,203	739,380	2,359,387	7,349,379	4,077,958

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

4b Charitable Activities

Restricted Funds

	Staff	Depreciation	Project	Direct	Staff	Depreciation	Other	Total	Total	Total
	Costs		Costs	Costs	Costs		Support	Support	2022	2021
	£	£	£	£	£	£	Costs	Costs	£	£
Eden National	58,343	-	81,257	139,600	-	-	-	-	139,600	192,127
Eden Manchester	-	-	20,389	20,389	-	-	-	-	20,389	37,263
Eden Merseyside	-	-	1,000	1,000	-	-	-	-	1,000	-
Eden Yorkshire	-	-	3,107	3,107	-	-	-	-	3,107	11,771
Eden North West	-	-	19,251	19,251	-	-	-	-	19,251	8,631
Eden North East	-	-	393	393	-	-	-	-	393	7,813
Eden West Midlands	-	-	3,278	3,278	-	-	-	-	3,278	-
Eden East Midlands	-	-	101	101	-	-	-	-	101	7,890
Eden London	633	-	2,297	2,930	-	-	-	-	2,930	43,233
Eden Wales	-	-	180	180	-	-	-	-	180	40,489
Message Bus	105,284	250	103,808	209,342	-	-	-	-	209,342	186,294
Message North West	54,101	-	2,500	56,601	-	-	-	-	56,601	39,883
Message North East	82,824	-	17,669	100,493	-	-	-	-	100,493	145,950
Message Yorkshire	87,850	3,207	54,638	145,695	-	-	-	-	145,695	209,004
Message West Midlands	57,663	-	17,769	75,432	-	-	-	-	75,432	175,225
Message East Midlands	30,044	-	12,589	42,633	-	-	-	-	42,633	-
Message London	80,039	-	25,124	105,163	-	-	-	-	105,163	102,503
Message Scotland	73,769	-	10,515	84,284	-	-	-	-	84,284	136,817
Message Wales	121,012	-	75,494	196,506	-	-	-	-	196,506	255,897
Mission Central	15,830	-	-	15,830	-	-	-	-	15,830	56,001
Events	1,174	-	-	1,174	-	-	-	-	1,174	677
Higher	-	-	-	-	-	-	-	-	-	3,567
Message School of Evangelism	2,390	-	1,100	3,490	-	-	-	-	3,490	5,790
Studio Sessions	768	-	-	768	-	-	-	-	768	1,422
Message Bands	2,267	-	-	2,267	-	-	-	-	2,267	5,820
Advance	47,585	-	-	47,585	-	-	-	-	47,585	2,568
Respect Me	13,378	-	-	13,378	-	-	-	-	13,378	21,502
No More Knives	-	-	10,540	10,540	-	-	-	-	10,540	-
Prisons	170,914	-	16,209	187,123	-	-	-	-	187,123	312,620
Proximity	32,442	-	-	32,442	-	-	-	-	32,442	16,045
Message Live	570	-	-	570	-	-	-	-	570	25,806
Love Wythenshawe	-	-	-	-	-	-	-	-	-	27,678
Love Where You Live	-	-	340	340	-	-	-	-	340	18,715
Community Grocery	727,370	-	-	727,370	-	-	-	-	727,370	643,711
Festival Manchester	-	-	785,708	785,708	-	-	-	-	785,708	6,451
Message Community Church	20,521	-	14,034	34,556	-	-	-	-	34,556	2,721
Street Pastors	13,955	-	2,278	16,233	-	-	-	-	16,233	14,297
Business Enterprises	8,011	-	50	8,061	-	-	-	-	8,061	56,690
MEC Neal Street Café	5,885	-	4,662	10,547	-	-	-	-	10,547	23,338
MEC Apprentice Funding	97,716	-	694	98,410	-	-	-	-	98,410	129,860
MEC The Oaks	13,243	-	-	13,243	-	-	-	-	13,243	24,621
MEC Properties	7,663	-	-	7,663	-	-	-	-	7,663	-
Total Restricted Funds (*)	1,933,244	3,457	1,286,975	3,223,676	-	-	-	-	3,223,676	3,000,690
(*) includes Grants see note 5										
Total Expenditure Restricted	1,933,244	3,457	1,286,975	3,223,676	-	-	-	-	3,223,676	3,000,690
TOTAL EXPENDITURE	3,114,666	73,472	5,025,529	8,213,668	1,462,804	157,203	739,380	2,359,387	10,573,055	7,078,648

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

5. GRANTS - Payable in furtherance of the charity's objects

Grants given to Organisations:		Total	
Partnerships - Overseas	2022	2022	2021
	£	£	£
Advance	27,022		39,256
Message Canada	25,544		26,416
Message Germany	41,019		20,983
Eden Chemnitz (Germany)	26,400		-
Message South Africa	15,000		235,000
Total Partnership Grants	134,984		321,655
Eden Teams - UK			
Eden Teams North West			
Eden Farnworth	8,350		12,525
Eden Westwood	11,000		6,500
Eden Islington	-		5,000
Eden Partington	-		1,260
Eden Merseybank	-		450
Eden Openshaw	-		840
Eden Central Drive	10,000		5,000
Eden Wytheshawe Park	16,982		25,473
Eden Orford	10,000		-
Eden Kensington	21,100		-
		77,432	
Eden Merseyside			
Eden Netherton	-		10,825
Eden Birkenhead	1,000		-
		1,000	
Eden Teams Midlands			
Eden St Giles	-		750
West Midlands Eden Whitmore Reans	2,630		14,390
Eden Walsall	-		5,370
East Midlands Top Valley	27,887		-
		30,517	
Eden Teams North East			
Eden Easterside	-		2,160
Eden Ragworth	-		330
Eden Redcar	21,015		12,525
Eden Mill Lane, Stockton	-		7,537
Eden Hexham	12,000		2,225
		33,015	
Eden Teams Scotland			
Eden Dumbarton	12,009		-
		12,009	
Eden Teams Wales			
Eden Tremorfa	-		750
Eden Blaen-y-maes	-		23,794
		-	
Eden Teams London			
Eden Gurnell Grove	-		5,000
		-	
Eden Teams Yorkshire			
Eden Buttershaw	-		5,000
Eden Fir Vale	-		2,093
Eden West Bowling	-		10,642
		-	
Total Eden Team Grants	153,973		160,439
The Ramp (Festival Manchester)	4,000		-
Luis Palau Association (Festival Manchester)	14,783		60,000
Hope City Church (Community Grocery)	-		15,500
Total Grants given to Organisations	307,740		557,594

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

5. GRANTS - Payable in furtherance of the charity's objects (continued)

Grants to Individuals:	2022	2021
Bursaries	£	£
Message School of Evangelism Student Bursaries	4,285	5,290
Advance Ambassadors	52,135	-
	<u>56,420</u>	<u>5,290</u>
Total Grants:	<u>364,160</u>	<u>562,884</u>

The Message Trust works in partnership with, and makes grants to, autonomous Eden Partners, who look to The Message Trust for support and guidance on best practice in work with young people.

These grants are included within Project Costs across several activities in Note 4 above, including Eden Teams – Restricted and Unrestricted Funds, Other Projects and Message Hubs.

6. NET INCOME

This is stated after charging / (crediting):

	2022	2021
	£	£
Auditors' remuneration	20,564	14,903
Depreciation of owned assets	230,675	174,263
Loss on disposal of assets	247	1,384
Profit on disposal of assets	(386)	(789)
Rentals under operating leases		
Building lease	33,000	33,000
School of Evangelism & other accommodation Leases	50,650	75,119
Hire of motor vehicles & equipment	<u>94,650</u>	<u>94,146</u>

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

7. INFORMATION REGARDING TRUSTEES AND EMPLOYEES

	2022	2021
	£	£
Employee costs during the year:		
Wages and salaries	4,002,892	3,221,406
Social security costs	363,519	294,838
Pension costs	211,059	210,568
	<u>4,577,470</u>	<u>3,726,812</u>

The monthly average number of persons (including the Executive Directors) employed by the group during the year was as follows:

	No.	No.
Average number of staff employed:		
Charitable Activities	84	86
Cost of Generating Funds	50	15
Governance / Management	4	4
Others - Support	42	32
	<u>180</u>	<u>137</u>

	No.	No.
Employee costs during the year:		
Employee earning £60,000 - £70,000	2	3
Employee earning £70,001 - £80,000	-	-
Employee earning £80,001 - £90,000	1	-
	<u>1</u>	<u>-</u>

Amounts paid or Reimbursed to Trustees in their capacity as Trustees - £Nil (2021: £Nil)

The key management personnel are defined as the Trustees, CEO and other Executive Directors in office during the year. Their total remuneration for the year was £365,104 (2021 £332,053).

8. TAX ON SURPLUS ON ORDINARY ACTIVITIES

	2022	2021
	£	£
Corporation tax based on the results of the Trading Company		
for the year at Nil% (2021: Nil%)	-	-
	<u>-</u>	<u>-</u>

The Message Trust is a registered charity and is therefore exempt from taxation on its charitable activities.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

9. FINANCIAL PERFORMANCE OF THE CHARITY

As permitted by Section 408 of the Companies Act 2006, the income and expenditure account of the parent company is not presented as part of these financial statements. The parent company's gross income for the year was £7,968,897 (2021: £6,857,597) and the net expenditure for the year amounted to £1,599,953 (2021: (£424,916) net income)

10. INVESTMENTS IN SUBSIDIARY COMPANIES

a. COMMERCIAL TRADING OPERATIONS AND INVESTMENT IN TRADING SUBSIDIARY

The wholly owned trading subsidiary, The Message Trading Company Limited, company number 03863509, which is incorporated in the United Kingdom, aims to pay all its profits to the charity by gift aid. The charity owns the entire issued share capital of 5,000 ordinary shares of £1 each. The Trading Company did not trade, due to COVID, in the year 2022 (& in the year 2021).

The net assets of the trading subsidiary are £5,000 (2021: £5,000).

b. THE MESSAGE ENTERPRISE CENTRE

The Message Enterprise Centre is a charitable company and a wholly owned subsidiary of The Message Trust. The Message Enterprise Centre accounts are consolidated in the group accounts of The Message Trust. The, separately filed, accounts of The Message Enterprise Centre, are available to view on The Charity Commission web-site – Registered Charity Number 1147287 and Company Number 07892774.

The gross income for the year of The Message Enterprise Centre is £1,243,282 (2021: £1,340,858) and the net movement in funds for the year is £263,278 (2021: £937,153). The total funds held by the subsidiary charity at 31 August 2022 is £3,388,473 (2021: £3,125,195)

The Message Enterprise Centre holds investments at 31 August 2022 totalling £3,395,000 (at 31 August 2021: £2,680,000), namely The Oaks and currently 13 Other Residential Properties (2021: 11 Other Properties).

In total the Oaks and Residential Properties housed 32 people (2021: 29 people), including 16 Message School of Evangelism (MSE) students; 1 MSE graduate; 8 Message staff; 1 former Message staff; and 6 MEC Team members. (2021: 14 Message School of Evangelism students, 1 MSE graduate; 10 Message staff and 4 MEC Team members) and are maintained by the Building Services Team.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

11. TANGIBLE FIXED ASSETS

11. Fixed Assets

The Message - Group		Leasehold Buildings £	Other Buildings £	Operational Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost	at 1 September 2021	189,810	77,296	370,115	316,917	675,237	1,629,375
	Additions	240,673	45,990	36,476	11,597	-	334,736
	Disposals	-	-	(14,141)	(5,298)	(28,945)	(48,384)
	at 31 August 2022	<u>430,483</u>	<u>123,286</u>	<u>392,450</u>	<u>323,215</u>	<u>646,292</u>	<u>1,915,727</u>
Depreciation	at 1 September 2021	43,400	5,797	219,011	205,103	389,738	863,050
	Additions	32,938	5,015	50,996	35,484	106,241	230,674
	Disposals	-	-	(12,981)	(4,704)	(28,945)	(46,628)
	at 31 August 2022	<u>76,338</u>	<u>10,812</u>	<u>257,026</u>	<u>235,884</u>	<u>467,035</u>	<u>1,047,095</u>
Net Book Value	at 31 August 2022	<u>354,145</u>	<u>112,474</u>	<u>135,424</u>	<u>87,331</u>	<u>179,257</u>	<u>868,632</u>
	at 31 August 2021	<u>146,410</u>	<u>71,499</u>	<u>151,104</u>	<u>111,814</u>	<u>285,499</u>	<u>766,326</u>
The Message Trust - Company		Leasehold Buildings £	Other Buildings £	Operational Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost	at 1 September 2021	49,182	77,296	281,492	288,982	667,528	1,364,480
	Additions	240,673	45,990	35,101	11,597	-	333,361
	Disposals	-	-	(14,141)	(5,298)	(28,945)	(48,384)
	at 31 August 2022	<u>289,855</u>	<u>123,286</u>	<u>302,452</u>	<u>295,280</u>	<u>638,584</u>	<u>1,649,457</u>
Depreciation	at 1 September 2021	1,212	5,797	163,545	177,885	383,030	731,470
	Additions	4,812	5,015	38,458	35,101	106,241	189,627
	Disposals	-	-	(12,981)	(4,704)	(28,945)	(46,630)
	at 31 August 2022	<u>6,024</u>	<u>10,812</u>	<u>189,022</u>	<u>208,282</u>	<u>460,327</u>	<u>874,467</u>
Net Book Value	at 31 August 2022	<u>283,831</u>	<u>112,474</u>	<u>113,430</u>	<u>86,998</u>	<u>178,257</u>	<u>774,990</u>
	at 31 August 2021	<u>47,970</u>	<u>71,499</u>	<u>117,947</u>	<u>111,097</u>	<u>284,498</u>	<u>633,010</u>

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

12. INVESTMENTS

	The Message Group 2022 £	The Message Group 2021 £	The Message Trust 2022 £	The Message Trust 2021 £
Investment Properties				
The Oaks	650,000	650,000	-	-
Other Residential Properties	2,925,000	2,030,000	180,000	-
Message Enterprise Centre	1,210,300	980,000	1,210,300	980,000
	<u>4,785,300</u>	<u>3,660,000</u>	<u>1,390,300</u>	<u>980,000</u>
Financial Investments	<u>1,018,462</u>	<u>-</u>	<u>1,018,462</u>	<u>-</u>
Investment in Trading Company	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total	<u>5,803,762</u>	<u>3,660,000</u>	<u>2,413,762</u>	<u>985,000</u>

Investment Property Analysis:	The Message Group £	The Message Trust £
Valuation		
At 1 September 2021	3,660,000	980,000
Revaluation in the year	602,646	256,491
Additions in the year	522,654	153,809
At 31 August 2022	<u>4,785,300</u>	<u>1,390,300</u>

As at 31 August 2022 The Message Group owns fifteen Investment Properties (2021: thirteen properties). Fourteen of these Investment Properties were revalued by Longden & Cook, members of the Royal Institute of Chartered Surveyors as at 31 August 2022, following inspections on 6th January 2023 and 25th January 2023. The Message Enterprise Centre was revalued by Roger Hannah Limited, members of the Royal Institute of Chartered Surveyors as at 31 August 2022, following an updated valuation on 24 March 2023.

The Trustees consider all these properties are carried in the Balance Sheet at their fair value as at 31 August 2022, given these valuations were carried out within 7 months of the year end and the lack of sales of similar properties within the immediate area, to suggest a different valuation. The Trustees have a policy of using professional independent valuers to revalue investment properties on a rolling basis every 5 years.

On an annual basis, the Trustees review these valuations for any significant changes in the local property market and any impairment in the properties and will make adjustments as necessary.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

12. INVESTMENTS (Continued)

Financial Investment Analysis:	The Message Group £	The Message Trust £
Valuation		
At 1 September 2021	-	-
Realised and Unrealised Gains	18,462	18,462
Additions in the year	<u>1,000,000</u>	<u>1,000,000</u>
At 31 August 2022	<u><u>1,018,462</u></u>	<u><u>1,018,462</u></u>

During 2021/22, The Message has invested £1 million in two investment funds. Half was invested in a 90% equity fund and the other half in a 60% equity fund. At the year-end Juniper Wealth Management valued the funds with an upward revaluation of £17,834 and £628 respectively. The funds are managed on behalf of The Message Trust by Juniper, in funds which meet the requirements of the Trusts Investment policy.

13. STOCKS

	The Message Group 2022 £	The Message Group 2021 £	The Message Trust 2022 £	The Message Trust 2021 £
Stocks of Goods for Resale	45,769	58,811	39,013	44,170
Community Grocery Stock	<u>98,416</u>	<u>28,233</u>	<u>98,416</u>	<u>28,233</u>
	<u><u>144,184</u></u>	<u><u>87,044</u></u>	<u><u>137,429</u></u>	<u><u>72,403</u></u>

14. DEBTORS

	The Message Group 2022 £	The Message Group 2021 £	The Message Trust 2022 £	The Message Trust 2021 £
Trade debtors	121,867	81,810	95,569	42,490
Amounts due from group undertakings	-	-	58,924	-
Prepayments	163,709	124,185	133,928	101,837
Accrued income	84,248	54,434	79,592	41,483
Other debtors	<u>94,700</u>	<u>54,454</u>	<u>90,385</u>	<u>41,564</u>
	<u><u>464,524</u></u>	<u><u>314,883</u></u>	<u><u>458,399</u></u>	<u><u>227,374</u></u>

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDING 31 AUGUST 2022

15. CASH AT BANK & IN HAND

	The Message Group 2022 £	The Message Group 2021 £	The Message Trust 2022 £	The Message Trust 2021 £
Cash at Bank and in Hand				
Reserve Accounts	333,246	3,720,114	326,523	3,615,210
Current Accounts	348,894	618,975	327,147	447,005
Cash	1,717	1,077	1,198	507
	<u>683,857</u>	<u>4,340,166</u>	<u>654,868</u>	<u>4,062,722</u>

16. CREDITORS: Amounts falling due within one year

	The Message Group 2022 £	The Message Group 2021 £	The Message Trust 2022 £	The Message Trust 2021 £
Trade Creditors	370,575	279,877	325,896	247,612
Amounts due to Group undertakings	-	-	5,000	76,966
Accruals and Deferred income	230,060	167,633	165,198	120,741
Taxation and Social Security	110,683	91,833	79,961	79,224
Other Creditors	59,020	67,781	57,247	49,867
	<u>770,338</u>	<u>607,124</u>	<u>633,302</u>	<u>574,410</u>

Included in accruals and deferred income – Message Group £230,060 (2021 £167,633) and Message Trust £165,198 (2021 £120,741) - is respectively deferred income of:

Deferred Income

	2022 £	2021 £	2022 £	2021 £
Deferred income brought forward	82,247	58,805	76,695	49,615
Income released in the year	(175,057)	(165,820)	(157,021)	(114,665)
Added in the year	181,177	189,262	164,432	141,745
Deferred income carried forward	<u>88,366</u>	<u>82,247</u>	<u>84,106</u>	<u>76,695</u>

Deferred income consists of grants and fees received in advance of projects and courses taking place after the year end. The resources are held as a liability until the charity becomes entitled to the income when the project or course takes place, at which point the income is released and recognised as an incoming resource.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

17. RELATED PARTY TRANSACTIONS

The Message Enterprise Centre sold goods and services to the value of £157,523 (2021: £98,183) at cost to The Message Trust (Parent Charity) during the year and bought goods and services to the value of £16,921 (2021: £22,768) from The Message Trust. Appropriate expenses totalling £85,264 in 2022 (wages, premises costs, etc) were recharged from The Message Trust (Parent Charity) to The Message Enterprise Centre at cost (2021: £80,781). The Message Trust received £30,000 (2021: £30,000) in rent from The Message Enterprise Centre for the building in which they operate and paid £48,720 (2021: £42,300) in rent to The Message Enterprise Centre for the Message School of Evangelism students' accommodation in property which is owned or leased by The Message Enterprise Centre for rental purposes. The Message Trust donated £450,437 (2021: £517,428) to the Message Enterprise Centre for general funds and future Message Enterprise projects. As at 31 August 2022, The Message Trust owed The Message Enterprise £86,076 (2021: £71,967).

During the year gifts totalling £14,383 (2021: £14,383) were given to the Life Association, providing schooling for 50 poor children in India. These are related party transactions as Simon Hawthorne, Director of the Life Association is a close relative of Andy Hawthorne, Chief Executive of The Message Trust.

Gifts totalling £27,000 were given to Ignite (Big Ideas) (2021: £13,000). These are related party transactions as Ian Rowbottom Executive Director of Operations is also a Trustee of the charity Ignite (Big Ideas).

During the year Michele Hawthorne, Andy Hawthorne's wife, was paid £13,685 (2021: £11,908) for networking, fundraising, providing hospitality and work on UK & international assignments with Andy.

The Message Trust gifted £10,000 to Press Red who are making a stand against the violence suffered by girls and women worldwide (2021 £6,000). Press Red is a related party as both Michelle Hawthorne and Samuel Ward are both trustees of Press Red.

In 2021/22 the Message Trust invoiced Christ Church Pennington £4,864 (2021: £Nil) for a number of Message Bus sessions between October and December 2021.

In addition to these transactions above, the Trustees, their related party companies and their charities (Boodle & Dunthorne Limited (trading as Boodles), Axon Moore Group Ltd, Open Hands Open Heavens, Issachar Foundation and Life Church Wilmslow), collectively gave The Message Trust, including gift aid, £44,150 of which £27,500 was given for Festival Manchester (2021: £75,385 of which £38,250 was given for the new Community Grocery stores).

A further £8,031 including gift aid (2021: £1,500) was collectively given by the Trustees and their related party companies (Boodle & Dunthorne Limited (trading as Boodles) to The Message Enterprise.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

18. RECONCILIATION OF MOVEMENTS IN FUNDS

	Balance at 31/08/2021 £	Movement in Resources		Transfers Between Funds £	Gains on Revaluation Fixed Assets £	Balance at 31/08/2022 £
		Incoming £	Outgoing £			
18a. Restricted Funds						
Eden National	22,117	122,981	(139,600)	31,500	-	36,998
Eden Manchester	38,800	28,343	(20,389)	12,474	-	59,228
Eden Merseyside	1,000	-	(1,000)	-	-	-
Eden Yorkshire & Humberside	98,963	5,033	(3,107)	28,939	-	129,828
Eden North West	15,949	8,873	(19,251)	(1,771)	-	3,800
Eden North East	(11,857)	9,544	(393)	2,707	-	-
Eden West Midlands	(4,506)	2,091	(3,278)	5,693	-	-
Eden East Midlands	-	769	(101)	-	-	668
Eden London	-	4,534	(2,930)	-	-	1,604
Eden Scotland	400	50	-	-	-	450
Eden Wales	26,840	10	(180)	(26,660)	-	10
Message Bus	-	31,602	(209,342)	177,740	-	-
Message North West	12,672	2,256	(56,601)	41,673	-	-
Message North East	-	5,502	(100,493)	94,991	-	-
Message Yorkshire & Humberside	9,383	116,112	(145,695)	20,200	-	-
Message West Midlands	-	4,915	(75,432)	70,518	-	-
Message East Midlands	-	52,832	(42,633)	-	-	10,199
Message London	-	32,745	(105,163)	72,418	-	-
Message Scotland	-	21,724	(84,284)	62,560	-	-
Message Wales	-	44,303	(196,506)	152,203	-	-
Mission Central	-	15,830	(15,830)	-	-	-
Events	-	1,174	(1,174)	-	-	-
Higher	43,239	20,551	-	-	-	63,790
Message School of Evangelism	-	6,135	(3,490)	-	-	2,645
Studio Sessions	-	768	(768)	-	-	-
Message Bands	-	2,267	(2,267)	-	-	-
Advance	-	47,585	(47,585)	-	-	-
Respect Me	-	13,378	(13,378)	-	-	-
No More Knives	-	30,724	(10,540)	-	-	20,184
Enable	10,132	-	-	-	-	10,132
Prisons	-	92,104	(187,123)	95,069	-	50
Proximity	29,791	2,652	(32,442)	-	-	-
Message Live	-	570	(570)	-	-	-
Love Wythenshawe	7,786	585	-	-	-	8,371
Love Where You Live	-	1,455	(340)	-	-	1,115
Community Grocery	235,664	569,930	(727,370)	-	-	78,225
Festival Manchester	-	785,708	(785,708)	-	-	-
Message Community Church	-	34,556	(34,556)	-	-	-
Street Pastors	-	13,822	(16,233)	2,411	-	-
MEC Enterprises	2,473	8,062	(8,061)	(474)	-	2,000
MEC Neal Street Espresso	4,662	5,885	(10,547)	-	-	-
MEC Apprentice Funding	67,733	25,117	(98,410)	5,560	-	-
MEC The Oaks	5,241	10,468	(13,243)	(2,466)	-	-
MEC Wythenshawe Properties	-	7,663	(7,663)	-	-	-
	616,482	2,191,207	(3,223,676)	845,283	-	429,297

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

18. RECONCILIATION OF MOVEMENTS IN FUNDS (continued)

	Balance at 31/08/2021 £	Movement in Resources		Transfers Between Funds £	Gains on Revaluation Fixed Assets £	Balance at 31/08/2022 £
		Incoming £	Outgoing £			
18b. Unrestricted Funds						
General Fund	1,582,126	2,435,398	(632,580)	(2,906,429)	-	478,514
Designated Funds:						
- Eden Teams	263,886	121,048	(299,921)	-	-	85,013
- Message Bus	19,421	32,766	(144,195)	92,008	-	-
- Respect Me	1,191	55,543	(66,105)	9,371	-	-
- Other Associates	29,720	-	-	-	-	29,720
- Festival Manchester	353,273	243,127	(512,061)	(84,339)	-	-
- Community Grocery	296,254	1,661,937	(2,509,265)	551,074	-	-
- Message Community Church	-	46,794	(35,040)	(11,754)	-	-
- Higher	18,865	13,931	(13,377)	-	-	19,419
- Message School of Evangelism	-	104,348	(159,026)	54,679	-	-
- Mission Central	-	21,538	(151,387)	129,849	-	-
- Events	-	3,318	(168,204)	164,886	-	-
- Street Pastors	-	5,433	-	-	-	5,433
- Proximity	-	8,620	(27,565)	18,945	-	-
- Prisons Teams	10,830	62,196	(99,537)	26,511	-	-
- Message Hubs	34,143	229,779	(495,858)	231,936	-	-
- Premises	57,000	-	-	-	-	57,000
- Advance	-	162,203	(466,260)	304,057	-	-
- International Projects	70,000	-	-	-	-	70,000
- Investment Properties	450,000	-	-	-	-	450,000
- Future Mission Projects - Trust	1,910,802	-	-	295,789	-	2,206,591
- Revaluation Reserve - Trust	(297,792)	-	-	-	256,491	(41,301)
- Realised and Unrealised						
Gains on Investments - Trust	-	-	-	-	18,462	18,462
- Message Enterprise Centre	3,045,086	1,186,087	(1,188,235)	(2,620)	346,155	3,386,473
- Other Projects	100,008	-	(380,763)	280,755	-	-
	7,944,813	6,394,066	(7,349,379)	(845,283)	621,108	6,765,324
	8,561,295	8,585,272	(10,573,054)	-	621,108	7,194,621

The Transfer of Funds from Unrestricted to Restricted, relates to support for Restricted Projects. There are currently no restricted funds in deficit at the year end. (Last year Eden North East and Eden West Midlands were in deficit, but through regular giving and a designation from general funds these deficits have been cleared within one year, rather than over a longer period of time.)

The various Eden projects comprise teams of youth workers who regularly work within Secondary schools (e.g. taking RE lessons, assemblies, lunch clubs) preparing the groundwork for visits by the Message Bands, and other Christian bands, as well as being attached to a local church where they continue with after school activities. Since 1 September 2010, all these projects have operated through a partnership arrangement, with The Message Trust providing support and training, initially over a three-year period.

A number of gifts received in the year are restricted for the Eden work but not for a single specified project. These are accumulated in the Eden National Fund and then reallocated to specific Eden Projects at the end of the year as the Trustees see fit.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

18. RECONCILIATION OF MOVEMENTS IN FUNDS (continued)

In 2022 £426,262 (2021: £384,912) was received by way of donations and personal support for employees who work in non-restricted areas of ministry, e.g. Bands, Advance, etc. The gifts received have been fully utilised by way of a contribution to the salaries and associated costs of the individual employees specifically supported.

During the year £295,789 (2021: £243,798) was designated to Future Mission Projects for The Message Trust. This is a designated fund to cover the costs of Future Mission Projects, arising over the next five years.

The Trustees have designated in total the equivalent of The Message Trust's Net Book Value of Fixed Assets and Investment Properties for future mission projects, which totals £2,165,290 at 31 August 2022 (2021: £1,613,010).

In addition, at the end of 2022 the Trustees have designated a net total of £101,379 (2021: designated £50,405) between General Funds and Other Designated Funds – Eden Teams, Message Bus, Respect ME and Other Associates for future projects over the next three years.

A net outlay of £1.1m of General Funds has this year been designated to cover Community Grocery project costs, Advance and other project costs within the Message Hubs, other smaller designations have been funded from income in the year.

When looking at the major restricted funds, Eden Yorkshire funds total £129,828 (2021: £98,963) is funding for two existing Eden Yorkshire projects and funding towards a new Eden Yorkshire partnership, whilst other smaller Eden Funds are held for existing projects in other parts of the UK. Higher Funds £63,790 (2021: £43,239) are restricted for future Mission weeks in schools. Community Grocery £78,255 (2021: £235,664) is being held for setting up new grocery stores in 2022/23. The No More Knives fund has £20,184 of restricted funds towards the cost of touring the school lessons in the coming year.

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

19. ANALYSIS OF NET ASSETS BY FUND

	Tangible Fixed Assets £	Intangible Assets / Investments £	Net Current Assets £	Creditors Due after One Year £	2022 TOTAL £	2021 TOTAL £
Restricted Funds						
Eden National	-	-	36,998	-	36,998	22,117
Eden Manchester	-	-	59,228	-	59,228	38,800
Eden Merseyside	-	-	-	-	-	1,000
Eden Yorkshire & Humberside	-	-	129,828	-	129,828	98,963
Eden North West	-	-	3,800	-	3,800	15,949
Eden North East	-	-	-	-	-	(11,857)
Eden West Midlands	-	-	-	-	-	(4,506)
Eden East Midlands	-	-	668	-	668	(4,506)
Eden London	-	-	1,604	-	1,604	-
Eden Scotland	-	-	450	-	450	400
Eden Wales	-	-	10	-	10	26,840
Message North West	-	-	-	-	-	12,672
Message Yorkshire & Humberside	-	-	-	-	-	9,383
Message East Midlands	-	-	10,199	-	10,199	-
Higher Tour	-	-	63,790	-	63,790	43,239
Message School of Evangelism	-	-	2,645	-	2,645	-
No More Knives	-	-	20,184	-	20,184	-
Enable	-	-	10,132	-	10,132	10,132
Prisons	-	-	50	-	50	-
Proximity	-	-	-	-	-	29,791
Love Wythenshawe	-	-	8,371	-	8,371	7,786
Love Where You Live	-	-	1,115	-	1,115	-
Community Grocery	-	-	78,225	-	78,225	235,664
MEC Enterprises	-	-	2,000	-	2,000	2,473
Neal Street Espresso	-	-	-	-	-	4,662
MEC Apprentice Funding	-	-	-	-	-	67,733
MEC The Oaks	-	-	-	-	-	5,241
	-	-	429,297	-	429,297	616,482
Unrestricted Funds	868,632	5,803,762	92,930	-	6,765,324	7,944,813
	<u>868,632</u>	<u>5,803,762</u>	<u>522,227</u>	<u>-</u>	<u>7,194,621</u>	<u>8,561,295</u>

20. PENSIONS

The charity operates a defined contribution pension scheme on behalf of its employees. All contributions due have been fully paid.

21. CONTINGENCIES

The Trustees have confirmed that there were no contingent liabilities which should be disclosed at 31 August 2022 (2021: £Nil).

THE MESSAGE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDING 31 AUGUST 2022

22. OPERATING LEASE COMMITMENTS

At 31 August 2022 the total of future minimum lease payments under non-cancellable operating leases are as follows:

The Message - Group	2022 Land and Buildings £	2022 Other £	2021 Land and Buildings £	2021 Other £
Leases which expire:				
Not later than one year	47,535	132,984	42,672	109,625
Later than one year and not later than five years	<u>75,000</u>	<u>19,308</u>	<u>-</u>	<u>15,723</u>

23. CAPITAL COMMITMENTS

At 31 August 2022 there were no outstanding capital commitments £Nil (2021: £145,000 - for the purchase of an investment property in the first quarter of 2021/22, which took place in November 2021).

	2022 £	2021 £
Investment Properties	-	145,000
	<u>-</u>	<u>145,000</u>

24. ANALYSIS OF CHANGES IN NET DEBT

	At 01/09/2021 £	Cashflows £	At 31/08/2022 £
Cash	4,340,166	(3,656,309)	683,858
Loans due < 1 year	-	-	-
	<u>4,340,166</u>	<u>(3,656,309)</u>	<u>683,858</u>