



# **THE MESSAGE TRUST**

**ANNUAL REPORT & FINANCIAL STATEMENTS**

**YEAR ENDING 31 AUGUST 2024**

**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 2024**

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**THE MESSAGE TRUST**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDING 31 AUGUST 2024**

2023/24 in numbers

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## **This year we're celebrating...**

**95,578**

Young people having the chance to hear about Jesus in schools

**61,000**

Families not going hungry due to the support of Community Grocery stores

**3,750**

Hours of support being provided to prisoners

**231**

Prisoners responding to the gospel

**170,000**

People around the globe being equipped to share their faith through Advance groups

**727**

People being prayed for as teenagers headed out on The Scattering mission with **69** people responding to the gospel!

## **As well as...**

- New **Eden** teams launching in communities named in the bottom 10%
- Team members joining our **Enterprise** programme and being supported
- The **No More Knives** tour heading into schools
- The **Proximity hub** launching to resource and equip urban missionaries

...and so much more!

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### Message from the Global Chief Executive

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Dear Friends,

This year has been a truly exciting one for The Message Trust as opportunities to step mission up to a scale we've never seen before have opened up, not only here in the UK but across the globe too.

From our mission teams heading into schools and meeting families as they shop in a Community Grocery to helping ex-offenders find their next steps outside of prison and launching hubs in Brazil, Uganda and the Netherlands, sharing Jesus' love in word and action has remained at the heart of everything we do. As we've kept faithfully sharing the gospel, we've seen Jesus break into people's lives and whole families transformed. As you read this report, I hope you are encouraged by the stories of what God's doing in lives and be assured this is just a glimpse of what's been happening.

Having spent time praying about the opportunities opening up for The Message Trust, we felt led to launch our most ambitious vision yet for 2024 – 2027. With our passion to share the good news of Jesus with the hardest-to-reach at its heart, our new three-year vision will see creative mission double, prisons teams sent into even more establishments, 18 new Eden teams launched, over 100,000 kept families fed and 1,000,000 people equipped to share their faith more effectively through Advance Groups, plus so much more. You can read all about this on our website [www.message.org.uk](http://www.message.org.uk)

Our supporters are vital to helping to make mission happen, not only by fuelling all we do through their prayers but also supporting us financially. I would like to take this opportunity to say a huge thank you once again for everything they do.

God bless



Andy Hawthorne  
Founder & Global CEO

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

The Board of Trustee Directors have pleasure in presenting their Annual Report, together with the audited, consolidated financial statements of the charity, for the year ended 31 August 2024.

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

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The Message Trust is a worldwide movement with a passion to share the love of Jesus Christ in words and actions with the hardest-to-reach young people and vulnerable adults, through creative mission, community transformation, Christ-centred enterprise and programmes working with those who are poor.

Our charitable objectives are 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 objectives are being worked out in four main ways:

- Creative Mission - we want every single young person to hear the good news of Jesus. Our cutting-edge mission teams share the good news of Jesus in schools. From lessons and assemblies to high-energy gigs run in partnership with local churches, the gospel is clearly explained through music and powerful stories to young people who get to respond to it and connect with their local church. Lessons being taken into schools include:
  - Respect ME: an international PSHE project, which uses powerful stories to teach on issues such as bullying, relationship self-image and abusive behaviour, to young people in Key Stage 3-5.
  - No More Knives tour: Knife crime and its devastating impact on lives is never far from the headlines, so our No More Knives tour equipping young people to say 'no' to knives and discover their full value. Tours run in partnership with the local church and the police
- Community Transformation – everyone needs to hear the good news of Jesus so our teams head into some of the hardest-to-reach places to do just that. Through Eden we equip and send urban missionaries to live sacrificially, share the gospel and build community in places named in the Indices of Multiple Deprivation as the most deprived. Our teams move into these urban communities and do life with their neighbours, sharing the good news of Jesus in word and deed.

Community Grocery stores bridge the gap between foodbanks and supermarkets, playing a vital role in helping to keep families fed. Every store is run in partnership with a local church looking to reach their community. As well as providing affordable food, members can access free wrap around support and courses including debt management, cooking lessons and Alpha courses. It's about sharing the love and hope of Jesus in word and action.

Message Buses are state-of-the-art mobile youth centres. When young people step onboard, they find a safe place to go packed with things to do with their friends including games consoles, climbing walls, nail bars, and much more. Everywhere the bus goes, it is in partnership with the local church, so that over the weeks the bus is in a community, volunteers and youth workers get to know the young people, build relationships with them and introduce them to the gospel.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### BACKGROUND AND OBJECTIVES *(continued)*

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Proximity Network is a brand-new urban mission resource hub for those working in inner cities and estates. Providing free and online community, Proximity's vision is to equip urban and estates churches and their leaders as they run mission in some of the toughest places across the UK.

- Prisons and Enterprise – in prisons throughout the UK, we're providing regular, long-term, accredited education courses alongside friendship and care to men, women and teenagers. Our Message in Prisons outreach workers run Peacemaker courses, Bible studies, chapel services, offering mentoring support and through all this building relationships.

Our work continues outside of prisons through our enterprise programmes. Offering employment and training to ex-offenders and those at risk of offending in enterprise businesses based in Manchester and London, our two-year programme provides team members with full-time jobs in one of our enterprises where they can gain valuable work experience and skills, as well as training, Christian support and discipleship.

- Equipping and Training - raising up the next generation of evangelists and equipping them so that more people can hear and share the gospel is at our core.

Through group mentoring and evangelism training, Advance is equipping and empowering people around the UK and the globe to share the gospel with a new boldness. Wanting to ensure people of all ages can do this, The Charge (previously known as Advance Youth) is a movement of young people being equipped and empowered to share their faith through monthly training events and an annual week-long mission week called The Scattering.

Message School of Evangelism is a 10-month gap year style programme through which those who are passionate about sharing their faith get to spend a year being equipped, transformed and sent to share the good news of Jesus in every opportunity.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW

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##### **Creative Mission**

Our cutting-edge creative mission teams work year-round sharing the good news of Jesus in schools. From lessons and assemblies to high-energy gigs run in partnership with the local church, the gospel is clearly shared through music and powerful stories to young people. Each of them gets the opportunity to respond to it and connect with their local church.

This year Respect ME saw 28,022 young people in school, making sure that every one of them knows their true value and about the hope Jesus offers. Knowing how tough life can be for young people, no lesson shies away from tackling the issues they may face and equips and empowers them to make wise decisions. As teams headed into schools from Scotland to London and Newcastle to Wales, they see the lightbulb moments when it 'clicks' for students and that what they're sharing is having a lasting impact. At the end of one self-esteem lesson a student went up to the team and said, 'Thank you for today. You've made me realise it's OK to be different and I will now see myself as beautiful.'

Our schools work covers more than Respect ME. Knowing that knife crime is having a devastating impact on lives, the No More Knives tour has continued going into schools showing young people there is another way. For each tour we partnered with the local church, police and Council. The lessons combine music, powerful stories and teaching that equips young people to say 'no' to knives. Every student was invited to an evangelistic end-of-tour gig where they heard more music from our bands as well as the gospel too.

This year, we ran eight tours across the UK seeing knives safely handed in, students chatting to our teams and teachers about how they're going to stop carrying a knife, and young people connecting with local churches. As police forces have heard about the impact of the No More Knives tours, they have asked us to help them in their fight against drugs and County Lines, so this year the No More County Lines tour was piloted with plans to roll it out over the next 12 months.

##### **Stories**

'After a No More Knives lesson, one student came up to me and handed in a balaclava saying, "I've been trying to get people to see me as a violent person, but now I don't want to do that anymore.'

##### **Ali's Story**

Ali was a year 11 student in one of the schools that Respect ME went into and part of our lesson on abusive behaviour. As part of the lesson, the team explore with students different ways – either knowingly or unknowingly – we can abuse ourselves and others. Knowing that everyone in the session has different backgrounds they tell students that, whilst we all have different influences and past experiences that may shape the decisions we make, we all have the power to make better choices, before sharing about how precious we are in God's eyes.

At the end of the session, Ali came up to the team to chat. He told them how he'd been impacted by the lesson as he'd experienced first-hand some of what they'd been sharing. He went on to tell them that he'd grown up in a home where his dad was violent and abusive to him and his mum due to his drinking, and how this was affecting his life. In fact he was really scared that he was going to make the same life decisions as his dad.

'Being in the lesson today has shown me that I don't have to live the way my dad does,' Ali said to the Respect ME team. He then said he'd been really challenged by what they'd shared about Jesus' love for him. 'I'd always thought God would be like my dad, but you've made me think about him a different way.'

The team were then able to tell him more about what it means to have God as a father and encourage him by sharing Bible verses from the 'I Am' card they'd given him. The church leader who'd gone into the school with the Respect ME team was part of the conversation, and able to tell Ali about the local youth group, and he's been going every week since!

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW - (Continued)

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In prior year, we reported that a full review into the long-term viability of the Message Bus fleet was conducted and concluded that we would retire some of the buses during the 2023/24 financial year. This is due to the ageing nature of the buses, causing them to spend significant amounts of time off the road, undergoing costly repairs. This year we retired three of the buses, selling them to ministry partners to continue their legacy, but ending our projects in London, Scotland and the West Midlands. We also transferred the North West Bus to our friends at Tees Valley Community Church, a key partner of our North East Hub, where we continue to run bus ministry in partnership with them. Our bus ministry also continues to run in our Wales hub, where the project is fully funded and runs bus sessions week in week out across South Wales.

#### Our Year – Creative Mission

These are the goals we set ourselves last year with details of how we've met them and our plans for 2024/25.

- **To complete at least 10 No More Knives Tours across the UK**

Tours took place in Tameside, Nottingham, South Bank, Blackpool, Glasgow, Preston, Hartlepool and Coventry – a total of eight. Further tours were booked to take place however last minute logistical and funding factors meant these had to be postponed into 2024/25 or cancelled.

- **To reach 75,000 young people with the gospel through schools work, including Respect ME and No More Knives Tours**

Nationally, creative mission teams saw 95,578 young people in school, across 290 schools days in 2024.

- **To give at least 5,000 young people opportunities to respond to the gospel at evangelistic gigs following our schools work**

3,949 young people have attended our evangelistic gigs this year, of which 1,296 said 'yes' to following Jesus, meaning that 33% of the young people attending our gigs responded positively to the gospel!

- **To deliver Respect ME lessons/courses to 25,000 young people across the UK**

28,022 students were involved in Respect ME lessons courses this year across the UK. As well as full class or year group sessions we continued offering smaller courses for individuals struggling with self-esteem. 17 girls courses and seven boys courses of this nature were run this year.

- **Launch a new mission band who will take lessons into schools**

NXT CHAPTR, a brand-new urban pop mission band were launched in September 2023 and immediately started heading into schools with the No More Knives tour and seeing young people's lives impacted by the hope of Jesus.

- **To have 30 young people regularly attending weekly Genetik Sessions at HQ (Sharston)**

We have about 20 regular young people attending our weekly Genetik sessions, with 20 kids attending our Genetik Winter School in Feb-24 and 26 at our Genetik Summer school in Aug-24.

- **To complete at least 40 Message Bus sessions**

In total, across our Hubs we completed 64 Bus sessions, 42 in Wales and 22 in the North East (including 11 all day events), with each session including a gospel presentation and an opportunity for the young people to respond.



# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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##### Over the next year we plan to:

- Create and distribute a gospel RE lesson
- Conduct 250 school visits across all our Creative Mission teams
- Define the associate model for mission delivery
- Deliver 200 lessons to 15,000 students in Schools through our Respect Me work.
- Launch our brand-new No More County Lines lessons in schools, and complete 2 School Tours in 2024/25.
- Release at least 3 new music tracks from our bands
- Launch Genetik Sessions in another UK hub, and maintain 20 regulars in Sharston

#### Community Transformation

Everyone needs to hear the good news of Jesus, so our teams head into some of the hardest-to-reach places doing this in word and action.

Eden has been moving teams for the long-term into neighbourhoods that fall into the 10% most deprived for over 25 years, all in partnership with the local church. Building on the launch of teams in South Bank (Middlesbrough) and Jordanthorpe and Batemoor (Sheffield) the year before, 2023/24 saw Eden begin in Byker (Newcastle).

This year, teams ran everything from maths tuition, warm spaces and community breakfasts to summer holidays at home, Alpha courses, Bible studies, community festivals and so much more through every activity they built relationships with their neighbours and created opportunities to tell them about Jesus. As they do this many are responding to the gospel.

‘Over 130 of our neighbours have become Christians and are growing in their faith every week. We’ve got so many people coming along to Alpha courses desperate to find out more about Jesus and we’re seeing whole families transformed.’ – Krista, Eden South Bank (Middlesbrough) Team Leader

Urban mission can be tough, so to support those on the frontline 2023/24 saw us launch Proximity, a brand-new urban mission resource hub. Proximity’s vision is to resource people, churches and organisations who are sharing the gospel in estates and inner-city communities across the UK. The free resource hub is created by urban missionaries, for urban missionaries, and packed with resources, videos, advice, teaching, podcasts and much more covering all areas of mission. As well as the resource hub, Proximity is creating a community online and in-person through regular gatherings across the UK in order to ease the isolation that those working in urban mission sometimes experience.

Community Grocery stores continue to rollout across the UK during 2023/24. By the end of the year, we were helping to keep over 61,000 families battling the cost-of- living crisis fed. As members shop the grocery teams are building relationships with them, supporting them through life’s ups and downs, inviting them to get involved in the support courses being run by the church partner, and connecting them with the church. And lives are being changed.

Other highlights this year included taking Message Buses into communities across Wales, the North East and beyond, and getting to spend hundreds of hours running social action projects through Love Where U Live.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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##### Stories

'Richard has battled drug addiction for many years. As we got to know him we invited him to an Alpha course our Eden team were running. There he gave his life to Jesus. Since then, not only has his life been turned around, but the lives of his whole family too.' Eden Hexham

##### Sarah's story

From a young age, Sarah struggled with depression but was always able to carry on with 'normal' life, until Covid hit. As the world locked down, her anxiety grew and things she'd found hard before became almost impossible. She found herself almost housebound.

The only time Sarah left home for was to go to my mum's or do the food shop with her teenage daughter, Jess. She felt more alone than ever. With prices going up, money was tighter than ever and Sarah had to borrow money to put food on the table.

At this time, a leaflet came through her door telling Sarah about a Community Grocery opening round the corner. As she read about the affordable food on offer, she knew it would give her the support she desperately needed. But what surprised Sarah most was that she felt she wanted to be more involved.

One day, she headed to the Community Grocery. The manager, Pete, chatted through how the store worked, and told her about the support courses too. As Pete explained this, Sarah asked about volunteering, and he told her she'd be very welcome.

Immediately Sarah loved being part of a community. She couldn't stay away and was volunteering three times a week, as well as shopping in store. As she shopped, a weight lifted off her shoulders as she no longer had to borrow money to put food on the table.

Every morning before the store opened, the team prayed together. But Sarah didn't want to know anything about God. If anyone mentioned Jesus to her, she told them to 'shush'. So, as they prayed, she stood by the door and waited for them to finish before getting on with her jobs.

Over time, she listened more as they prayed and wasn't as quick to shut down the conversations about Jesus. Then one day, the team invited her to church again and she found herself saying 'yes'!

That Sunday Sarah went to the service. As she heard more about Jesus, she felt a shift inside as she realised that even though life was tough, she wasn't alone. It gave her a hope and peace she'd not experienced before. Over the next few weeks, Sarah kept going back to church and asking the grocery team questions about Jesus. Knowing it was all true, Sarah decided to give her life to Jesus and recently got baptised.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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#### **Our Year – Community Transformation**

These are the goals we set ourselves last year with details of how we've met them and our plans for 2024/25.

- **Launch 2 new Eden teams**

A new Eden team launched in Byker (Newcastle) in partnership with St Thomas Church Newcastle. Work towards the launch of other teams was undertaken, however logistics meant that the launch of these was delayed into 2024/25.

- **Recruit at least 12 new Eden team members**

16 new team members joined Eden this year and immediately began serving their communities in different ways.

- **Run Proximity Conference for urban missionaries and see at least 300 attending**

Proximity Conference 2024 was held on Friday 14 and Saturday 15 June and saw over 300 people attend. Attendees got to hear teaching from Krish Kandiah, Dai Hankey, Andy Hawthorne, Racheal Mutesi, Sarah Small and Sam Ward over the two days. The 2024 conference also saw the launch of Proximity, the brand-new online urban mission resource hub.

- **Run at least 2 Love Where U Live social action mission weeks in our hubs**

This year, Love Where U Live weeks were held across the UK including in Lincoln, Manchester and Wales. During the weeks, teams and volunteers cleared rubbish off their community's streets, made over people's

gardens and put on events for their neighbours. As they went about the projects, teams got to chat to people, build relationships and invite them along to the local church.

- **To open another 4 Community Grocery stores across the UK**

Three new Community Grocery stores were opened in 2023/24. The new stores that opened were Newcastle West Community Grocery, Hartlepool Community Grocery and Swansea Community Grocery. In addition to this, the Liverpool store moved to new premises which provided an opportunity to relaunch the store to new neighbourhoods.

- **To reach 55,000 members of our Community Grocery stores nationwide**

By the end of the year, we had 61,000 members across the network of Community Grocery stores. As each member shopped in store for their family, they got access to affordable food that helped them to keep their family fed amidst the ongoing cost-of-living crisis.

- **To see 300,000 shopping visits to our stores by Community Grocery members**

This year saw the introduction of larger sized shops, meaning that if they wish members can purchase more items in a single shopping visit and that they have to visit the store less frequently. This therefore impacted the number of shopping visits undertaken. In 2023/24, a total of 256,737 visits were undertaken in Community Grocery stores.

- **Distribute the equivalent of 5.5 million meals to our Community Grocery members**

In order to improve its accuracy, we have updated the method used to calculate this figure this year. We now use an average weight per item sold, rather than the average weight per standard shop size (12 items) which was used in prior year. Using this new method and the WRAP (Waste & Resources Action Programme) recommended 420g per meal, we have distributed approximately 2.7 million meals to our Community Grocery members this year. However, for direct comparison with the goal we set last year, using the prior year method of calculating meals we have distributed 5 million meals to our Community grocery members this year.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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**Over the next year we plan to:**

##### **Community Grocery**

- Secure local council and grant support, targeting £250,000 in new funding
- Boost impact by increasing sales by 20%
- Optimise distribution processes
- Launch six new Community Grocery locations
- Review all Community Grocery stores and partnerships and establish performance metrics

##### **Proximity**

- Align strategy with other departments
- Develop a quantifiable and tangible network model to illustrate local impact

##### **Eden**

- Revamp the recruitment journey, including onboarding and training for long-term members
- Establish eight new teams globally
- Expand the prayer support network

#### **Prisons and Enterprise**

Around 8,800 men, women and teenagers are serving prison sentences in England and Wales, and through our work in prisons we have the opportunity to work with at least 10% of them. Our prisons work covers many areas of the UK including Wales, London, the Midlands and the North West, with opportunities to head into even more prisons opening up.

This year our Message in Prisons team spent 3,750 hours in prison supporting prisoners and building relationships with them. Through this, the Message in Prisons team have connected with prisoners 8,269 times and saw 231 men and women respond to the gospel. Whilst sharing the gospel is at the heart of what the team do, this isn't just through chapel services and Bible studies. Peacemaker courses teach individuals the skills to help them resolve conflict and manage their emotions; mentoring programmes equip them for life outside of prison and music classes provide a way that relationships can be built.

And God is moving in prisons, lives are being transformed forever as people find the hope and love Jesus offers. As they discover this, individual lives as well as families are being changed. At the same time, prisoners are also wanting to share Jesus' love with others on their wings and new Bible studies and prayer meetings are being started.

But our work doesn't stop at the prison gates. We continue to support ex-offenders as they settle into life outside prison. Through our Christ-centred enterprises we're able to offer some of those we work with two years employment, training and discipleship. Our enterprises in the UK include The Mess Café (Manchester) and Neal Street Espresso (London), plus a growing number of opportunities in Community Grocery stores and the warehousing operations for the store network.

This year, the popularity of both The Mess Café and Neal Street Espresso continued to grow with visitor numbers increasing and the venues continuing to get first class reviews from customers. Team members have continued their training as well as new members joining the programmes. As team members complete their two-year programme they graduate, giving us an opportunity to celebrate the transformation in their lives, and we work with them to secure ongoing employment. Throughout 2023/24, work with partners who provide a pipeline for team members has continued growing and developing.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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The Message Enterprise Centre continues to be a popular destination for events, conferences and for use as a training venue. The training rooms alone have been booked for 126 events in the past year, proving a vital stream of income for our work.

This year saw the activities of the Message Enterprise Centre transfer totally into The Message Trust. A decision that had been made due to the increased financial stability and reduced risk of this area of work. This transfer has not changed anything any of the operating practices or impacted our work in this area.

##### **Mark's Story**

'I met Mark in prison last year when I was sharing the gospel with someone else. Mark overheard the conversation, came over and said he wanted to give his life to Jesus! Since then, he's been coming to Bible studies and inviting others along. A few weeks ago, Mark's son, Freddie, was moved into the prison on the same wing as his dad and started coming along to the Bible study with him. It was at one study that Freddie decided he wanted to give his life to Jesus too, saying 'I feel like my burdens have been lifted!' Both father and son are now loving learning more about Jesus together!'

##### **Henry's Story**

'Henry\* is a lad that I've been working with for over a year, and it's been mind-blowing to watch him overcome so much. I first started getting to know him when I supported him through a family bereavement. We set up regular meetings where Henry could share how he was feeling and, over time, got chatting more to him about faith and the power of prayer.

'One day he came into our meeting so excited and told me that he'd experienced God's healing the night before! He'd been struggling with a bad migraine, and nothing was helping make it better, so had decided to pray because this is something we had started regularly doing in our meetings. Within minutes, Henry said his migraine had gone. He was so amazed that he joined the Alpha course running in prison to find out more about Jesus. As he learnt about God and his love, Henry decided to get baptised before his release from prison. To see him go from being someone who regularly got into trouble and fights with prison officers, to becoming this completely new, faith-filled young man, has been so encouraging!'

*\*Name changed for confidentiality*

#### **Our Year – Prisons and Enterprise**

These are the goals we set ourselves last year with details of how we've met them and our plans for 2024/25.

- **Continue discussions and preparations to expand work into 2 more UK Prisons this year**

Achieved, we began work in HMP Pentonville and HMP Stoke Heath this year.

- **Connect over 2,500 times with prisoners and see 100 first time commitments to Jesus**

This year we connected with about 2,000 prisoners and saw over 150 responses to the gospel.

- **To employ another team member for Mess Café, and increase gross profits**

During the year, we employed another chef on our team member programme within The Mess Café. Gross profits within The Mess Café increased by 1% to 44%, a significant achievement given the continual increase in wholesale costs throughout the year.

- **To employ another team member for Neal Street Espresso, and increase gross profits**

As enterprise has continued to grow at Neal Street Espresso we were able to employ another barista on our team member programme with the speciality coffee shop. This year the store maintained with gross profit margin at the same level as 2022/23.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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- **For the events business to host 100 training bookings and 15 external events (e.g. weddings, conferences, parties)**

It has been a busy year for the events team hosting 126 training bookings plus 25 external events such as wedding receptions and birthday parties. In addition, the team facilitated The Message café at the Awaken festival, internal department/international hub events and church related events.

- **To continue providing accredited training to 4 team members**

We currently have 4 people on our team member programme receiving training and support.

#### **Over the next year we plan to:**

##### **Prisons**

- Continue discussions and preparations to expand work into 2 more UK Prisons this year.
- Re-establish work in 2 UK Prisons that have remained unrecruited.
- Deliver Christmas hampers to inmates at HMP Altcourse.
- Connect over 2,500 times with prisoners and see 100 first time commitments to Jesus

#### **Equipping and Training**

Advance groups are all about equipping Christians to seize every opportunity to share the gospel with people in ways they can understand. Group members meet together to be sharpened in their evangelism through the free Advance guides, to pray together and encourage each other in their evangelism.

As Christians and church leaders hear about Advance and the training materials, we've seen God open doors to launch groups in every single continent (except Antarctica). In 2023/24, Advance Groups grew at their fastest rate yet, with groups launching for the first time in a number of countries including Nicaragua, Togo and Belize. By the end of the year, there were over 26,000 groups running in 99 nations helping over 170,000 Christians grow in their boldness to share their faith.

Excitingly, the personal connection between group members and those who respond to the gospel means people are quickly getting connected with church and 75% are being regularly disciplined and growing in their new faith.

We're also training up the next generation so that young people can share their faith with boldness. As teenagers come along to monthly gatherings they're equipped to tell people about Jesus. This year, we saw gatherings grow across the UK and now being held every month in London, Wales, the North East and the North West. As young people's passion to share their faith grows, we've seen them starting Christian Unions in their schools, finding new ways to show Jesus' love in action, and praying for their friends and family.

In August, 80 young people joined forces for a week of mission in London and Sunderland called The Scattering. Over seven days, the young people spent their mornings coming together for prayer, worship and getting equipped in evangelism before heading out in the afternoons to put what they'd learnt into practice. As they stepped out, they prayed for 727 people and saw 69 of them accept Jesus into their lives.

2023/24 also saw us to continue to equip people in their evangelism through Message School of Evangelism, and we had our biggest year to date with students not only from the UK but also other nations including Brazil and Pakistan joining us to spend 10-months to be trained in evangelism and sent to put it into practice.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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#### **Our Year – Equipping and Training**

These are the goals we set ourselves last year with details of how we've met them and our plans for 2024/25.

- **To have 25,000 Advance groups established in 100 nations**

By the end of 2023/24, there were 26,000 Advance groups meeting around the globe in 99 nations. Plans to launch in the hundredth nation were delayed slightly and this will now take place in September 2024.

- **Reach 150,000 Advance group members internationally**

Advance continued to grow quickly throughout 2023/24 and by the end of the year there were 170,000 group members around the world – a number that has grown from 14,797 in August 2023.

- **Have 100 Advance Ambassadors established across the globe**

Our strategy around Advance Ambassadors was reviewed this year to ensure it is as robust as possible to facilitate future growth of the network. This therefore impacted on the level of recruitment. By the end of 2023/24, there were 72 Advance Ambassadors in place around the globe, with a continuation of growth expected in 2024/25.

- **Host a Global Advance Day in January 2024 and launch at least 700 groups from it**

The 2024 Global Advance Day took place on 27<sup>th</sup> January 2024. From this day 6,106 new groups were launched internationally.

- **Welcome 30 students on the Message School of Evangelism (MSE) course in September 2023**

31 students from around the world joined the Message School of Evangelism course in September 2023. Over their 10 months on the course they were not only trained but involved in many different places in schools, communities, prisons and beyond.

- **Run two Advance The Scattering mission weeks in summer 2024**

For the first time ever, two weeks of The Scattering mission were run in August 2024 – one in Sunderland and the second in London. A total of 80 young people took part, praying for 727 people and seeing 69 respond to the gospel as they told them about Jesus.

#### **Over the next year we plan to:**

##### **ADVANCE**

- Increase the number of Advance groups to 300,000
- Work to ensure at least two-thirds of the Advance nations have ambassadors
- Improve accessibility to Advance mentoring guides by developing a comprehensive digital journey
- Appoint heads of Advance for Latin America, East Asia, and Europe

##### **MSE**

- Develop a growth strategy report to reach 100 students in 5 years
- Recruit 40 students for September 2024 course

##### **THE CHARGE (previously known as Advance Youth)**

- Launch the rebrand of Advance Youth, as 'The Charge', still a movement of young people being equipped to share their faith at monthly training events, but with its own core identity, separate from 'Advance'.
- Run at least 8 Charge days across the year and launch The Charge into at least 2 new areas.

##### **THE SCATTERING**

- Run 3 Scattering mission weeks with 90 young people taking part across the nation.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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##### **Our work around the UK**

The work of The Message continues to grow around the UK, and today we have hub teams in the North West, North East, Scotland, Wales, London, East Midlands, West Midlands and Yorkshire & Humberside.

In each location, as we've continued to build our work and church partnerships our opportunities to reach out have continued to grow. Through the hub teams, we've identified new and exciting mission opportunities in schools, prisons and local communities.

Some of the highlights from our hub teams across the UK during 2023/24 include:

##### **East Midlands**

- The No More Knives tour went to Nottingham and 1,100 young people were equipped and empowered to say 'no' to knives.
- Eden Top Valley in Nottingham continued connect with young people in their community by launching a youth group for them off the back of their popular hot chocolate stations.
- A new series of resilience and wellbeing lessons were taken to over 3,000 pupils in schools across Lincoln.

##### **London**

- A new team member joined the enterprise programme at Neal Street Espresso giving them access to training, employment, support and discipleship.
- Ilford Community Grocery continued to grow supporting over 1,300 member families in its first six months.
- Young people across the city continued to grow in their evangelism getting involved in monthly gatherings as well as a week of The Scattering mission.

##### **North East**

- This summer saw The Scattering grow and take place not only in London but in Sunderland too, with young people heading out on mission.
- In schools, young people were equipped to say 'no' to knives as the No More Knives tours headed to Hartlepool, Redcar and Teesside.
- Demand for affordable food and support saw a second Community Grocery open in Newcastle - Newcastle West Community Grocery opened in November 2023.
- Eden Byker launched and immediately started impacting their neighbourhood as they ran events including community football sessions, summer lunch clubs and litter picks.

##### **North West**

- Opportunities to reach young people in schools through Respect ME and No More Knives tours have continued to grow this year.
- Off the back of the success of the No More Knives tour and following requests from the police for help informing young people about the dangers of County Lines a pilot No More County Lines tour was run in Wythenshawe and will be rolled out across the UK in 2024/25.
- The continued development of the Community Grocery store network saw enterprise team member roles being created within the warehousing department, giving individuals the opportunity to gain valuable work experience and develop work skills all whilst growing in their faith.

##### **Scotland**

- Schools work continued to grow in high schools. Each PSHE lesson promoted positive mental health and wellbeing and approached challenging issues that young people face from the Christian perspective.
- In January 2024, the No More Knives tour went to Glasgow and headed into 4 schools getting to share life-changing lessons with over 3,635 pupils.



# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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##### **Wales**

- The first Welsh Community Grocery opened in Swansea in July 2024. Partnering with St Thomas Church, the store is already keeping hundreds of families who may otherwise go hungry fed.
- The Message Bus continued heading out into communities. In total, 42 bus sessions were run.
- 222 group sessions were run in prisons in Wales throughout the year, with 60 people we worked with responding to the gospel. As well as supporting the people we worked with in prison, over 100 hours of resettlement support were also offered.

##### **West Midlands**

- As families heard about the support available, membership at Telford Community Grocery continued to grow so much that the store space had to be increased.
- The No More Knives headed to Coventry in June 2024 with young people telling the team and teachers how impacted they were by the lessons and how they made them want to make better choices in life.

##### **Yorkshire and Humberside**

- From running maths tutoring to Fir Vale (Sheffield) to Bible-based after-schools clubs in West Bowling (Bradford) our Eden teams across Yorkshire have continued to connect with young people in their communities this year.
- The Foundation Community Grocery in Sheffield continued supporting local families amidst the cost-of-living crisis.
- Launching enterprise in Yorkshire took a huge step forward with the completion of the Community Hub at Woodseats.

#### **Supporting Mission**

As The Message Trust has continued to grow, the in-house operational teams have continued to support mission activity around the UK as well as through Community Grocery stores.

IT and Information Systems has to provide infrastructure, support and software assistance to the whole organisation. As the Community Grocery network has grown, they have supported the IT systems in the different stores, whilst also developing a new Community Grocery app that will ensure membership and shop visit data can be managed robustly and the support offered to stores can be even more effective. The new app will be rolled out in 2024/25.

The facilities team have continued to supporting teams and projects across our headquarter building, hub offices, enterprise venues and Community Grocery stores. A large focus of their work this year continued to be the refit of premises for Community Grocery stores, as well as ensuring maintenance issues associated with these are resolved in a timely manner. 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 continue to be instrumental in equipping and resourcing mission teams as they step out into schools, communities and prisons, as well as creating Advance materials. The team are also responsible for the promotion and marketing of Community Grocery stores to each community they are serving. Alongside this, they have played a key role in major fundraising campaigns that have run throughout the year. They also continued to deliver supporter communications, including editions of Flow magazine, supporter prayer updates, a suite of websites, and email and social media campaigns. The implementation of a proactive communications strategy continues to yield results and has helped highlight the work of The Message Trust within the local and national media.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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##### **Partnerships**

The Message Trust's work and mission activity is funded through the kind and generous donations of supporters, organisations, trusts and grant organisations. Without their support our vital work would not be possible.

We always strive to maintain the highest standard of supporter care, ensuring that each of our donors are kept updated about the impact their donations are having on lives. To ensure this we have donor care activities in place, which we plan to increase further throughout 2024/25.

As part of our fundraising activities this year, we ran a series of events and vision nights in different hub areas giving us a chance to connect with new supporters, deepen relationships with existing supporters, and raise awareness of our work with new individuals and organisations. Each of these, which included hub dinners, networking events and business events, was successful in informing people about our work and encouraging them about the impact it has on lives.

June 2024 saw us run our first ever Partners Weekend, where donors were invited to join members of The Message Team to hear more about our work and its impact over the course of three days. The weekend was used to launch our new three-year vision and set out plans to step up activity over the coming years.

In addition to in-person events, in December 2023 we held another online fundraising dinner as part of our Christmas campaign. The event shared powerful stories of the transformation happening in the lives of Community Grocery members, as well as more about the impact stores are having on their lives. The dinner was part of a larger campaign to raise vital funds to keep Community Grocery stores stocked and help finance new stores.

This year, we built relationships with a number of corporate partners who are supporting our work, especially related to the Community Grocery. This includes The Flava People who are going to help fundraising monies toward the costs of establishing a new store in 2024/25. The developing corporate partnerships work has also allowed teams of volunteers from a number of organisations to spend time with us as part of their Corporate Social Responsibility programmes.

We used the services of Chell Perkins Ltd, as professional fundraisers acting on behalf of The Message Trust for grant funding applications again, in 2023/24. 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 four 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 Trust for fundraising purposes, and flagged as such on our contact database, to prevent this happening.

The charity and its agent have received no formal complaints in the last year about its fundraising activities.

##### **Our Year – Partnerships**

These are the goals we set ourselves last year with details of how we've met them and our plans for 2024/25.

- **To host 2 business networking / fundraising events**

We have successfully held a number of business networking and fundraising events this year. A Message Business Network event was held in February 2024 in addition to a major donor evening in London, an awards dinner in Wales, Cardiff Street Pastors dinner, Partners weekend, mayoral dinner and the online dinner (which was part of the 2023 Christmas campaign).

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRATEGIC REVIEW *(Continued)*

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##### Over the next year we plan to:

- Conduct 200 church visits, including partner pack asks
- Review fundraising strategies in the USA
- Reduce the regular donor attrition rate to 10% of regular fundraising income

##### 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, through which we donate a proportion of our unrestricted charitable income to other organisations and charities who share similar objectives to The Message Trust.

Our giving from our Tithe fund in 2023-24 totalled **£703,474** (2022-23 £570,701).

We gave **£168,408** to our Advance Ambassadors around the world who work to equip, encourage and empower the church to make evangelism a priority through small group mentoring.

**Compassion UK** received **£42,420** (2022-23 £43,344) for child sponsorship in Haiti.

We continued our support of **Life Association** (a related party link with Simon Hawthorne) through a gift of **£27,583** (2022-23 £14,383) to help provide schooling for Dalit orphans in Machilipatnam, India. **£20,000** was given to Stand By Me (2022-23 £10,000) whose mission is to rescue kids from terrible circumstances, then do whatever it takes to provide the care, love and attention they need to thrive. **£12,000** was given to **Christian Restoration**, plus **£10,180** in one-off gifts (2022-23 £10,000) whose overall aim is to advance the Christian faith for the benefit of the church and the public. A total of **£12,500** was given to **Ignite** (a related party) including £9,500 to support their ministry building new churches in India (2022-23 £12,000) and £3,000 to Ignite Big Idea in the UK (2022-23 £3,000). **£5,000** 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) (2022-23 £9,000).

We also gave **significant gifts** to the following projects: **£15,000** to New Wine who encourage and equip leaders through hosting summer conferences, delivering Church-based training and publishing resources. **£12,000** to Embassy Bus providing emergency accommodation for people who are homeless in Manchester (2022-23 £12,000). **£12,500** was given to Manchester House of Prayer for their prayer ministry (2022-23 £12,000). **£11,604** to CRMI (2022-23 £8,174) for child sponsorship in Uganda. **£11,268** towards Christmas Hampers for our Community Grocery members (£19,275 2022-23). **£8,614** was given to support Potters House Church, Hull, led by Mo Timbo (2022-23 £16,000).

**One-off gifts** given this year include: **£20,000** to Organisations in India to help rebuild houses following a fire. **£13,798** to Barnabus, which is a Christian charity offering practical, emotional and spiritual support to rough sleepers and those who are vulnerably housed. **£10,000** to **Rubygirl Ltd** which seeks to energise, engage and empower vulnerable young people to realise their value, reach their potential, re-frame their world and re-purpose their generation.

Other gifts to our **Message partners** in the UK and beyond from Other Projects (per note 5) included **£27,036** to Message Netherlands (2022-23 £zero); **£12,860** to Message Germany (2022-23 £21,668); **£7,700** to Message South Africa (2022-23 £56,500); **£7,500** to Eden Westwood, Oldham (2022-23 £7,500); **£6,008** to Message Canada (2022-23 £8,250); **£25,243** to Message Uganda (2022-23 £zero); **£8,163** to Message Brazil (2022-23 £zero); and **£500** to Eden Kensington for their community pantry (2022-23 £zero).

There was also support for **£38,392** bursaries towards Message School of Evangelism (MSE) students to 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 (2022-23 £30,810).

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES YEAR ENDING 31 AUGUST 2024

### GROUP FINANCIAL REVIEW

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The 2024 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.

### Financial review of the year

#### Overview

In 2023/24 we continued to work towards building operational and financial resilience, whilst maximising opportunities for sustainable growth. Going into the year we planned for a drop in donations, knowing that gifts from one major donor would be £0.7m lower than in prior year, therefore our focus was on maximising other fundraising streams, particularly from Grants and Church & Business partnerships, as well as performing a review of ministry activities with unsustainable deficits. As a result, income from Grants, particularly those to support people in food poverty through our Community Grocery network, grew by £0.2m to £0.7m (2023: £0.5m), and income from Churches, Ministries & Businesses grew by £0.4m to £0.8m (2023: £0.4m).

Cost savings were also found after reviewing some under-funded areas of activity:

Following a full review into the long-term viability of the Message Bus fleet in prior year, we retired 3 of the buses due to their age and the increasing costs of repairs and time spent off the road, and transferred the financial responsibility for a fourth bus to a close Church partner in the North East, with whom we still run bus sessions in partnership.

Towards the end of 2022/23 a modest price rise of £1 per basket of goods in our Community Grocery stores was implemented, as a result of increasing operational costs, and hence was in effect for the whole of 2023/24.

We also undertook an assessment of the sustainability of some of our quieter Community Grocery stores in 2023/24, taking the difficult decision to close the store in Salford. We also transferred the financial obligations for 2 other stores, in Glasgow and Bedworth, to their respective Church partners, under a new franchise model – which we plan to roll out for some more new and existing stores in 2024/25.

Additionally, the consolidation of the subsidiary charity's assets and operations into the parent at the start of the financial year, has brought about further operational efficiencies and cost savings for the group.

The Trustees fully expect these decisions will serve as pruning for growth, to make The Message group more financially sustainable and productive in achieving its long-term goals.

Indeed, this 'pruning' has already allowed for growth in other areas of the ministry during the year. We launched the Proximity hub in June 2024, to empower and equip urban missionaries, opened 3 new Community Grocery stores under our new sustainable model, as well as expanding the work of Advance with more groups, translations and ambassadors across new countries, all made possible by new grant funding for that purpose. We commenced work in 2 new Prisons and increased our work in Schools through our newly formed band, NXT Chaptr!

#### Net deficit in the year

In 2024, our income totalled £9.9m (2023: £10.7m), with an expenditure of £10.2m (2023: £10.5m), this resulted in a deficit of £0.3m (2023: £0.2m surplus). After gains on investments in the year of £0.2m our net is reduced to deficit was £0.1m.

In 2024 we have **net expenditure** on unrestricted funds of £0.3m (2023: £0.3m **net income**) and **net income** on restricted funds of £0.2m (2023: £0.1m **net expenditure**), after transfers and other recognised gains.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### GROUP FINANCIAL REVIEW (Continued)

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##### Income

Income was £0.8m lower this year, £10m, versus prior year (2023: £10.7m), which was predominantly due to receiving £0.7m less from one major donor this year than in prior year. These donations are recognised in Gifts via Stewardship/CAF £2.5m (2023 £3.2m) in note 3. Otherwise, income has largely been on par with the prior year, a fairly positive result given the ongoing financial squeeze facing our donors, with persistently high levels of inflation.

Sales from The Community Grocery store were fairly static at £1.7m (2023: £1.8m), reflecting the fact that whilst we closed/transferred ownership of 3 stores during the year, we also opened another 3 new stores with different Church partners. The slight dip in turnover is largely due to the timing of the closures happening earlier in the year on average than the openings.

Total income from Donations and Legacies, including Gift Aid amounted to £7.2m (2023: £7.8m).

Combined income from Grants, Government Grants and Gifts from Trust and Foundations decreased slightly to £1.6m (2023: £1.7m) which constitutes 22% (2023: 22%) of Donations. Gifts from individuals (including Gift Aid) also decreased slightly to £2.2m, 34% of total donations, (2023: £3.1m – 41%). Gifts via Stewardship/CAF decreased by £0.7m to £2.5m – 34% (2023: £3.2m – 41%) due to giving from one major donor reducing by that amount from prior year. Income from other organisations – Churches, Ministries and Business Supporters doubled from prior year to £0.8m – 11% (2023: £0.4m – 5%), while income from Sponsored Events raised £0.1m – 1% this year (2023: £0.3m – 4%), the drop being due to a major sponsored bike ride we held in South Africa in the prior year, which wasn't repeated this year.

Other funds were generated through Charitable Activities, most notably Community Grocery £1.7m (2023: £1.8m). Social Enterprise Income was £0.4m (2023: £0.5m); Rental Income £0.3m (2023: £0.1m) Other Project Income (including the various Eden Partnerships and Prison projects) was £0.1m (2023: £0.1m), and Message School of Evangelism income, predominantly from course fees, totalled £50k (2023: £50k).

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

Income from Other trading activities, 100% of which goes towards supporting the objects charity, decreased to £33k in 2024 (2023: £73k).

Nearly half of our total income in the year, 48% (2023: 51%), came from donations by individuals (including Gift Aid) either directly or indirectly through an intermediary such as CAF or Stewardship. A large proportion of these gifts were unrestricted 83% (2023: 86%), which has enabled the Trustees to be agile and use the funds for the nearest needs and opportunities during the year.

It's clear that The Message continues to rely heavily on voluntary income, and donations from individuals in particular, as its principal source of funding. It is the tremendous generosity of all our loyal donors, which is behind all the stories of lives transformed by the gospel of Jesus Christ detailed throughout this report. The Trustees would like to extend their profound gratitude and thanks to all those that stood with us this year, this report is a testament to their kindness and generosity.

##### Expenditure

Total Costs fell by £0.3m in the year to £10.2m (2023: £10.5m). Spend on Charitable activities (including associated support costs) was £10m, 97% of total costs in the year, (2023: £10.3m – 98%). The reduction in spend this year was largely due to the retiring of 3 Message Buses, the closure of 3 Community Grocery stores and efficiencies brought about by transferring the operations of the Message Enterprise Centre (subsidiary) into The Message Trust (parent).

The cost of Raising Funds amounted to £0.3m in 2023, 3% (2023: £0.2m – 2%), as per Note 4a.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES YEAR ENDING 31 AUGUST 2024

### GROUP FINANCIAL REVIEW (Continued)

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The Charity increased its spending on tithes this year by £0.1m to £0.7m (2023 £0.6m). Tithes are given to benefit other amazing ministries which share similar objectives to us but are working in different ways or in locations where The Message does not currently have a presence.

Governance costs of £21k (2023: £23k) includes the expenses associated with Trustee Board meetings, Trustee elections, maintaining our constitution, external audit and core executive management.

#### Balance Sheet

The Balance Sheet as at 31<sup>st</sup> August 2024 remained strong ensuring that the charity has the assets required to deliver its commitments to the community.

£750k was withdrawn from The Message Trust's General Investment Account (GIA) in September 2023 in order to support the Trust's cashflow needs (2023: £500k was invested in the GIA), which is the reason for the reduction in the Financial Investments figure from £1.5m to £0.9m in note 12.

#### 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.

#### 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 required in the short term by the charity into a range of Treasury, Capital Bond and Instant Access or Fixed Term Deposit accounts which bear competitive rates of interest. Funds not required in the Medium to Long term are invested in a General Investment Account (GIA) through Juniper Wealth Management Ltd, the Trustees appointed Investment Manager. The Trustees have a written investment policy which considers the social, environmental and ethical impact of investments, as well as the types of securities to be invested in, the acceptable risk exposure, and expected time horizon for the charity's invested funds. Juniper are instructed to maintain the Charity's GIA in-line with this policy, which 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 2024 are £7.3m (2023: £7.4m), of which £0.5m (2023: £0.4m) 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 (including Pension & NI), in August 2024 this was approx. £401k (2023: £398k). 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 2024 was £648k (2023: £677k) which is £247k (2023: £279k) 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 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 34.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### GROUP FINANCIAL REVIEW (Continued)

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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 2024, totalling £6.8m (2023: £7.0m), of which £2.3m (2023: £2.7m) has been designated for underwriting a variety of future mission projects by The Message Trust, and a further £3.8m (2023: £3.7m) 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 £1.8m (2023: £2.0m) the amount of tangible fixed assets and investment properties held by The Message Trust at 31 August 2024, whilst The Message Enterprise funds rely on the separate disposal of £3.8m (2023: £3.6m) 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 £5.6m (2023: £5.6m).

#### Grant making Policy

Grants are made to Eden Partners or to designated individuals directly associated with those Partnerships. Currently there are 22 partnerships in the UK (2023: 22 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 sustained price rises and high levels of inflation across the UK which are increasing operational costs for the charity, limiting the disposable income of our donors and having an acute impact on our community grocery members, increasing the level of demand for our services. 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.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

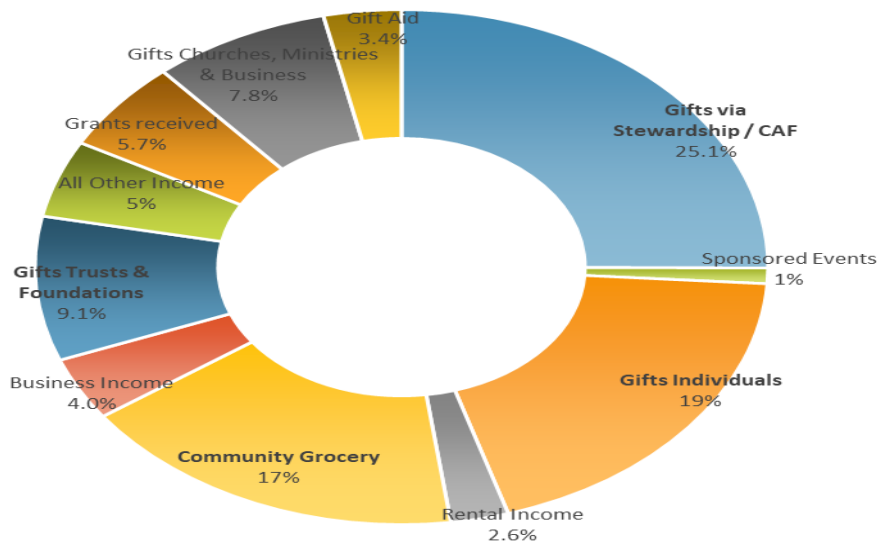
### YEAR ENDING 31 AUGUST 2024

#### GROUP FINANCIAL REVIEW (Continued)

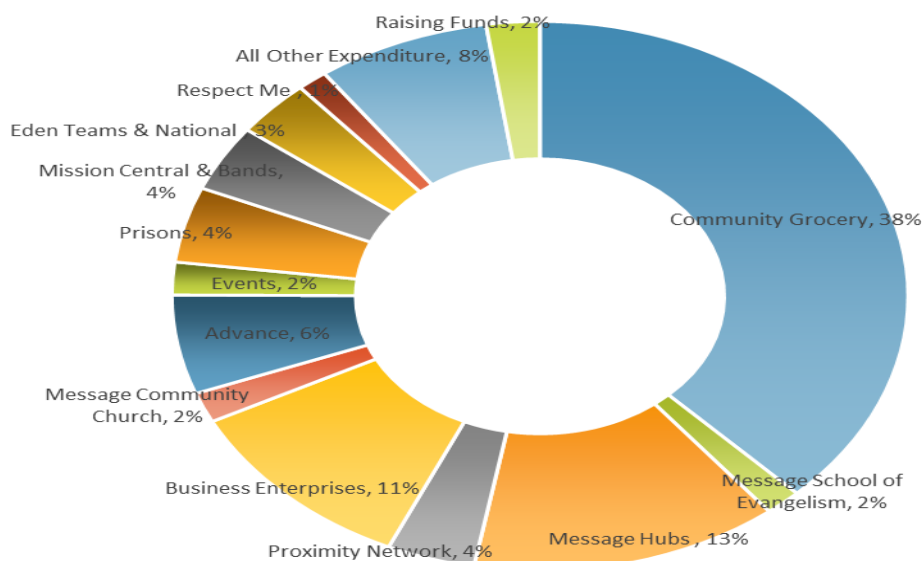
These strategies are reviewed periodically to ensure they remain effective and are considered sufficient measures to protect the charitable group, its staff, and beneficiaries from significant harm.

The Trustees assessment of these financial risks is discussed in more detail in the 'Going concern' note on page 34.

**Graph of Income Split:  
Year Ending 31 Aug 2024**



**Graph of Expenditure by Activity:  
Year Ending 31 Aug 2024**





# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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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. A Trustee Indemnity policy was in place during the financial year to cover itself and its Trustees.

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 vision and strategic direction of The Message Trust, and to concentrate on continuous improvement in performance.

With the growth of activities of The Message 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 Message Trust's senior management team is the Executive Board, headed by the Global Chief Executive, Mr Andrew Hawthorne. The Executive Board meets monthly, and its members are both jointly and individually accountable via the Global 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 regularly, and monthly management accounts are utilised by the Senior Management team to ensure financial budgets and fundraising targets are being met. This group's work is referred back to the Trustee's whenever a more significant matter of policy or other key decision-making arises.

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

#### **Trustee Recruitment and Appointment**

The Trustees' recruitment is by personal contact of existing Trustees and the Executive Team. Potential Trustees typically attend board meetings prior to their appointment in order to meet other members of the Board and Executive team to ensure they are a sound match and share the vision and values of the charity. They are then elected by the Board of Trustees in consultation with the Global Chief Executive, on the basis of their expertise, professional experience and qualification, 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.

#### **Our Culture**

##### **Priority of Prayer**

A rhythm of daily, weekly and monthly prayer lies at the heart of The Message 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, prayer, refuel and receive Bible teaching. We also encourage all staff to spend at least an additional half-hour in prayer during a weekly time in our prayer room on Tuesday afternoons.

Our monthly prayer days have become increasingly essential for all staff to come together and prayer for our work, as well as keep up to date with news and stories from across the movement.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

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##### Staff & Volunteers

The Message Trust and the Message Enterprise Centre employed an average of 185 personnel this year (2023: 181). This includes full-time and part-time staff.

Volunteers play a key role in helping us deliver both our front-line missional work, behind-the scenes support and in our partnership with local churches. Our dedicated volunteer team are invaluable to helping us support people, communities and to keeping families fed. Commitments this year ranged from full-time volunteers work based in our offices to people volunteering in Community Grocery stores or on an ad hoc basis at events.

In total this year, in the region of 256,800 hours (2023: 234,000 hours) were freely given in support of our activities.

##### RISK MANAGEMENT

Risk awareness is integral to the Trust's overall management effectiveness. All Executive Team members and Senior Managers carry out regular reviews of the risks affecting their areas of the Trust's activity, including, but not limited to, financial, operational, health & safety, and safeguarding risks. Wherever possible the risk is quantified using financial values and other qualitative assessments, in order to determine the overall priority level of the risk. Status reports detail any changes to the overall levels of risk to The Executive Team and Board of Trustee, particularly when introducing a new activity. See the going concern note on page 34 for further details of the assessment of financial risks facing the charity.

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 & volunteers with regular or frequent face-to-face contact with young people and/or vulnerable adults and their families. Each mission project and department has its own branded identity as follows:

- The Community Grocery stores (keeping families fed by offering affordable food as well as training courses and advisory services), Message Bus (mobile youth centres), Eden (missions teams in urban communities), Advance (evangelist training movement), Message to Prisons (working with prisoners and young offenders), Message School of Evangelism (training initiative), Proximity Network (resourcing and connecting urban missionaries) and educational ministry teams: OTC (rap and afro-pop band), NXT CHAPTR (urban pop band), Respect ME (relationships & self-esteem education team), as well as The Mess Café and Neal Street Espresso (our two cafés in Sharston and London respectively, employing those at risk of reoffending or who have poor employment potential).
- Support encompasses staff and volunteers, working predominantly behind the scenes. These activities are structured departmentally as follows: Administration, Operations (including IT, HR and Fleet & Facilities management), Finance, Communications, Partnerships and the Executive Leadership team.

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES YEAR ENDING 31 AUGUST 2024

### OUR CHARITY DETAILS

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**Registered Charity Number**

1081467 (England and Wales)

SC045838 (Scotland)

**Registered Company Number**

03961183

**Registered Office**

Lancaster House, Harper Road, Sharston, Manchester, M22 4RG

**The Board of Trustees**

G. J. Haynes (Chairman)

R. D. White

Dr A. L. Orr-Ewing

A. C. Leahey

Dr L. Neilson – Appointed 14 December 2023

**Company Secretary**

I. Rowbottom

**UK Leadership Team**

Andy Hawthorne OBE - Global Chief Executive Officer

Sam Ward - UK Chief Executive Officer

Ian Rowbottom - Chief Operations Officer

Danielle Campsall - Chief Admin Officer

Gary Smith - European Hubs Director

Sam Hawthorne - Director of Enterprise

Ben Jack - Global Head of Advance

Sarah Small - Head of Eden

Sam Peach-Barnes - Chief Financial Officer

**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

**Investment Managers**

Juniper Wealth Management Ltd, Old Docks House, 90 Watery Lane, Preston, PR2 1AU

# THE MESSAGE TRUST

## REPORT OF THE TRUSTEES

### YEAR ENDING 31 AUGUST 2024

#### 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 are shown on page 25.

#### RELATED PARTIES

A summary of transactions with related parties is set out in note 18 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 34 to 38, 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 23 May 2025 and signed on its behalf by:



Gordon Haynes (Chairman)

Date: 23 May 2025

# 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 2024 which comprise the Consolidated Statement of Financial Activities including the Consolidated Income and Expenditure Account, the Consolidated and Charity 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 2024 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 the provisions available for small entities, in the circumstances set out in the Trustees' Responsibilities on page 26, 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 26, 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](http://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 the 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: 28 May 2025



# THE MESSAGE TRUST

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) YEAR ENDING 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME</b>					
Donations and Legacies	3a	4,783,839	2,410,985	<b>7,194,824</b>	7,775,565
Income from Charitable activities	3b	2,635,356	3,182	<b>2,638,538</b>	2,826,341
Income from Other trading activities	3c	28,204	4,992	<b>33,196</b>	72,557
Investment Income	3d	65,910	-	<b>65,910</b>	19,651
<b>TOTAL INCOME</b>		<b>7,513,309</b>	<b>2,419,159</b>	<b>9,932,468</b>	10,694,114
<b>EXPENDITURE</b>					
Raising Funds	4a	275,643	-	<b>275,643</b>	186,126
Charitable Activities	4b	7,189,904	2,782,681	<b>9,972,585</b>	10,314,483
<b>TOTAL EXPENDITURE</b>		<b>7,465,547</b>	<b>2,782,681</b>	<b>10,248,228</b>	10,500,609
Net (Expenditure) / Income before Investment gains		47,762	(363,522)	<b>(315,760)</b>	193,505
Net gains on investments	12	193,019	-	<b>193,019</b>	8,966
<b>NET (EXPENDITURE) / INCOME</b>		<b>240,781</b>	<b>(363,522)</b>	<b>(122,741)</b>	202,471
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>240,781</b>	<b>(363,522)</b>	<b>(122,741)</b>	202,471
Transfers between Funds	19	(540,607)	540,607	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(299,826)</b>	<b>177,085</b>	<b>(122,741)</b>	202,471
Total Funds Brought Forward		7,033,667	363,425	<b>7,397,092</b>	7,194,621
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,733,841</b>	<b>540,510</b>	<b>7,274,351</b>	7,397,092

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 classed as continuing.

The notes on pages 34 to 54 form an integral part of these financial statements.

# THE MESSAGE TRUST

## CONSOLIDATED & CHARITY BALANCE SHEETS

### AS AT 31 AUGUST 2024

		The Message Group 2024	The Message Group 2023	The Message Trust 2024	The Message Trust 2023
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11	515,977	723,671	501,914	669,173
Investments	12	5,068,837	4,866,218	1,324,837	1,324,837
		<u>5,584,814</u>	<u>5,589,889</u>	<u>1,826,751</u>	<u>1,994,010</u>
<b>CURRENT ASSETS</b>					
Investments	12	855,110	1,527,428	855,110	1,527,428
Stocks	13	233,953	246,457	233,953	235,347
Debtors	14	425,190	511,104	412,027	440,689
Cash at bank and in hand	15	1,023,498	412,314	961,187	317,735
		<u>2,537,751</u>	<u>2,697,303</u>	<u>2,462,277</u>	<u>2,521,199</u>
<b>CREDITORS: Amounts falling due within one year</b>	16	(638,768)	(890,100)	(562,771)	(769,392)
<b>NET CURRENT ASSETS</b>		<u>1,898,983</u>	<u>1,807,203</u>	<u>1,899,506</u>	<u>1,751,807</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,483,797	7,397,092	3,726,257	3,745,817
<b>CREDITORS: Amounts falling due after more than one year</b>	17	(209,446)	-	(209,446)	-
<b>NET ASSETS</b>		<u>7,274,351</u>	<u>7,397,092</u>	<u>3,516,811</u>	<u>3,745,817</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Income Funds	19a	540,510	363,425	540,510	363,425
Unrestricted Income Funds	19b	6,733,841	7,033,667	2,976,301	3,382,392
<b>TOTAL FUNDS</b>		<u>7,274,351</u>	<u>7,397,092</u>	<u>3,516,811</u>	<u>3,745,817</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 34 to 54 form an integral part of these financial statements, which were approved and authorised for issue by the Trustees on 27 May 2025 and signed on their behalf by:

**R D White**

Robert White, Trustee



Gordon Haynes, Trustee

**Company Registration Number 03961183**

# THE MESSAGE TRUST

## CONSOLIDATED STATEMENT OF CASH FLOWS

### YEAR ENDING 31 AUGUST 2024

The Message Group	Note	2024	2023
Cash flows from operating activities		£	£
Net movement in funds		(122,741)	202,471
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		156,132	215,628
(Profit) on disposal of tangible fixed assets		(2,333)	(896)
Investment Income		(65,910)	(19,651)
(Increase) in valuation of investments		(108,619)	-
(Increase) in valuation of financial investments		(84,400)	(8,966)
		<u>(227,871)</u>	<u>388,587</u>
<b>Working capital adjustments</b>			
Decrease in stocks		12,504	(102,274)
Decrease in debtors		85,914	(46,581)
(Decrease) in creditors		(332,142)	61,773
Increase in deferred income		80,810	57,990
<b>Net cash flows from operating activities</b>		<u>(380,785)</u>	<u>359,495</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income		65,910	19,651
Interest Payable on financial investments		(6,718)	-
Gain received on sale of financial investment		84,400	-
Proceeds of sale of tangible fixed assets		3,838	13,689
Purchase of tangible fixed assets		(20,907)	(83,461)
Purchase of investments property		(94,000)	(80,918)
Sale of financial investments		750,000	-
Purchase of financial investments		-	(500,000)
<b>Net cash flows from investing activities</b>		<u>782,523</u>	<u>(631,039)</u>
<b>Cash flows from financing activities</b>			
Addition of loans during the period		209,446	-
<b>Net cash flows from financing activities</b>		<u>209,446</u>	<u>-</u>
Net increase in cash and cash equivalents		611,184	(271,544)
Cash and cash equivalents at 1 September		412,314	683,858
Cash and cash equivalents at 31 August		<u>1,023,498</u>	<u>412,314</u>
<b>Cash at Bank and in hand</b>	15	<u>1,023,498</u>	<u>412,314</u>

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

The notes on pages 34 to 54 form an integral part of these financial statements.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 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 2024. 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.

##### **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 (who are directors of The Message Trust for the purposes of company law and the Trustees of The Message Trust for the purposes of charity law) 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 12-month financial forecast.

Sustained price rises and strain on individuals income in the wider economy are increasing both the operational costs of the charity and the demand for our charitable services (particularly in our Community Grocery stores which are in some of the UKs most deprived areas), as well as potentially slowing growth in fundraising income in the short-term. The Trustees have considered these factors in their assessment and believe that the charity is well-placed to manage their impact and risks effectively, in large part due to a successful cost-cutting exercise during the 2023/24 year, and the implementation of modest price increases in the Community Grocery – these are outlined in more detail on page 18, as part of the financial review of the year. Consequently, The Trustees are confident that the group will continue as a going concern for the foreseeable future, and therefore, continue to adopt the going concern basis of accounting in preparing the annual financial statements.

In September 2024, the activities of The Message Enterprise Centre (MEC) transferred to The Message Trust including the Mess Café, Neal Street Espresso, and its general operating costs. However, there are no plans to close the MEC charity, and the subsidiary continues to have the full support of its parent, having all Trustees in common.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### **Key Judgements and sources of estimation uncertainty**

In the application of the charity's accounting policies the Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other relevant factors, including reasonable expectations of future events. However, because balances cannot be determined with certainty, actual results may differ from these estimates and assumptions. The main areas which involve such estimates and judgements include the useful lives of fixed assets and the valuation of the Group's investment properties.

The carrying value and annual depreciation charges for tangible assets are sensitive to changes in the estimated useful economic lives and residual values of the assets, which are reviewed annually for their current condition and economic utilisation and amended when necessary to reflect current estimates. Impairment on tangible fixed assets is evaluated when an asset is held for sale. See note 11 for the carrying amount of the tangible fixed assets.

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.

#### **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

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

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.

#### **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.

#### **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.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### Creditors

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

#### Basic financial instruments

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

#### 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

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) or which are realisable as cash within less than 1 year, 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

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

cash or other consideration expected to be received.

#### **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 2024

### 3. INCOME

The Message - Group	Unrestricted	Restricted	T O T A L	Unrestricted	Restricted	T O T A L
	Funds	Funds		Funds	Funds	
	Total	Total		Total	Total	
	£	£		£	£	
<b>3a Donations and Legacies</b>						
Gifts Individuals	1,272,210	627,022	<b>1,899,232</b>	1,360,575	538,514	1,899,089
Gifts via Stewardship / CAF	2,376,838	92,498	<b>2,469,336</b>	3,068,687	89,654	3,158,341
Gifts Churches, Ministries & Business	225,493	547,731	<b>773,224</b>	155,334	223,548	378,882
Gifts Trusts & Foundations	627,980	265,940	<b>893,920</b>	458,214	731,820	1,190,034
Government Grants	(17,778)	172,790	<b>155,012</b>	(4,019)	80,357	76,338
Gift Aid	247,497	89,777	<b>337,274</b>	216,278	138,911	355,189
Grants received	31,000	531,600	<b>562,600</b>	106,000	306,676	412,676
Sponsored Events	12,349	83,627	<b>95,976</b>	226,696	70,831	297,527
Legacies	8,250	-	<b>8,250</b>	7,489	-	7,489
	<u>4,783,839</u>	<u>2,410,985</u>	<u><b>7,194,824</b></u>	<u>5,595,254</u>	<u>2,180,311</u>	<u><b>7,775,565</b></u>
<b>3b Income from Charitable Activities</b>						
Project Income	132,136	3,182	<b>135,318</b>	53,725	14,028	67,753
Community Grocery	1,705,263	-	<b>1,705,263</b>	1,766,300	-	1,766,300
Message School of Evangelism	47,506	-	<b>47,506</b>	50,075	-	50,075
Social Enterprise Income	390,152	-	<b>390,152</b>	496,165	-	496,165
Rental Income	251,596	-	<b>251,596</b>	127,457	-	127,457
Event Income	29,284	-	<b>29,284</b>	39,694	-	39,694
Sundry Income	79,419	-	<b>79,419</b>	278,897	-	278,897
	<u>2,635,356</u>	<u>3,182</u>	<u><b>2,638,538</b></u>	<u>2,812,313</u>	<u>14,028</u>	<u><b>2,826,341</b></u>
<b>3c Income from Other trading activities</b>						
Merchandise Sales	22,432	72	<b>22,504</b>	8,375	-	8,375
Fundraising Events	-	-	-	80	2,135	2,215
Charity Sponsorship	-	-	-	51,250	-	51,250
Speakers Fees	5,772	4,920	<b>10,692</b>	6,769	-	6,769
Media Creative Income	-	-	-	250	-	250
Other Sales Income	-	-	-	2,772	926	3,698
	<u>28,204</u>	<u>4,992</u>	<u><b>33,196</b></u>	<u>69,496</u>	<u>3,061</u>	<u><b>72,557</b></u>
<b>3d Investment Income</b>						
Bank Interest Received	65,910	-	<b>65,910</b>	19,651	-	19,651
Gain on investment received	84,400	-	<b>84,400</b>	-	-	-
	<u>150,310</u>	<u>-</u>	<u><b>150,310</b></u>	<u>19,651</u>	<u>-</u>	<u><b>19,651</b></u>
<b>TOTAL INCOME</b>	<u>7,597,709</u>	<u>2,419,159</u>	<u><b>10,016,868</b></u>	<u>8,496,714</u>	<u>2,197,400</u>	<u><b>10,694,114</b></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 2024

#### 4. EXPENDITURE

##### 4. EXPENDITURE

	Staff £	Depreciation £	Project Costs £	Total Direct Costs	Staff £	Depreciation £	Other Support Costs £	Total Support Costs £	Total 2024 £	Total 2023 £
<b>4a Raising Funds</b>										
Fundraising - Donations	93,837	-	129,580	223,417	-	-	-	-	223,417	174,123
Fundraising - Events	-	-	15,125	15,125	-	-	-	-	15,125	310
Trading Activities	-	-	30,383	30,383	-	-	-	-	30,383	11,693
	93,837	-	175,088	268,925	-	-	-	-	268,925	186,126
<b>Investment Management Costs</b>										
Investment management fees	-	-	6,718	6,718	-	-	-	-	6,718	-
	93,837	-	181,806	275,643	-	-	-	-	275,643	186,126
<b>4b Charitable Activities</b>										
<b>Unrestricted Funds</b>										
Eden Regions	4,500	-	9,651	14,151	56,926	2,516	49,985	109,427	123,578	180,849
Eden Scotland	-	-	-	-	-	-	-	-	-	31,333
Message Bus	15,404	-	-	15,404	12,895	570	11,323	24,788	40,192	261,130
Message Hubs	232,418	18,481	36,881	287,780	235,798	10,427	207,051	453,276	741,056	740,644
Mission Central	57,561	-	-	57,561	30,563	1,352	26,837	58,752	116,313	176,427
Events	55,466	3,156	70,060	128,682	34,433	1,523	30,235	66,191	194,873	101,576
Message School of Evangelism	2,352	286	46,141	48,779	38,582	1,706	33,879	74,167	122,946	353,247
Studio Sessions	33,501	1,869	23,681	59,051	17,453	772	15,325	33,550	92,601	47,090
Message Bands	141,127	-	16,010	157,137	41,889	1,852	36,782	80,523	237,660	178,904
Advance	107,082	-	31,034	138,116	104,454	4,619	91,720	200,793	338,909	346,851
Respect Me	37,505	-	14,379	51,884	23,720	1,049	20,828	45,597	97,481	104,885
Prisons	31,668	-	12,051	43,719	79,647	3,522	69,937	153,106	196,825	196,548
Proximity	-	647	-	647	65,528	2,898	57,539	125,965	126,612	60,644
Message Live	-	-	-	-	-	-	-	-	-	5,859
Love Wythenshawe	-	-	23,193	23,193	-	-	-	-	23,193	1,421
Community Grocery	1,053,273	31,428	726,945	1,811,646	675,775	29,882	593,387	1,299,044	3,110,690	3,452,821
Message Community Church	48,817	-	-	48,817	27,803	1,229	24,414	53,446	102,263	82,696
Other Projects	42,107	-	357,824	399,931	-	-	-	-	399,931	42,017
Street Pastors	-	-	3,381	3,381	4,734	209	4,157	9,100	12,481	21,178
Business Enterprises	31,014	-	11,468	42,482	11,325	501	9,944	21,770	64,252	-
Neal Street Espresso	98,654	-	184,583	283,237	75,505	3,339	66,299	145,143	428,380	-
Mess Cafe	118,512	-	135,465	253,977	67,705	2,994	59,450	130,149	384,126	-
MEC Business Enterprises	-	-	185,963	185,963	-	28,126	-	28,126	214,089	1,069,186
Governance	-	-	14,270	14,270	-	-	7,183	7,183	21,453	22,846
	2,110,961	55,867	1,902,980	4,069,808	1,604,735	99,086	1,416,275	3,120,096	7,189,904	7,478,742
<b>Total Expenditure Unrestricted</b>	2,204,798	55,867	2,084,786	4,345,451	1,604,735	99,086	1,416,275	3,120,096	7,465,547	7,664,868

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 4. EXPENDITURE (continued)

##### 4b Charitable Activities

##### Restricted Funds

	Staff	Depreciation	Project	Direct	Staff	Depreciation	Other	Total	Total	Total
			Costs	Costs			Support	Support	2024	2023
	£	£	£		£	£	Costs	Costs	£	£
Eden National	56,306	-	51,559	107,865	-	-	-	-	107,865	61,109
Eden Manchester	-	-	19,824	19,824	-	-	-	-	19,824	29,451
Eden Yorkshire	-	-	387	387	-	-	-	-	387	11,804
Eden North West	-	-	37,842	37,842	-	-	-	-	37,842	31,514
Eden North East	-	-	52,126	52,126	-	-	-	-	52,126	18,189
Eden East Midlands	-	-	281	281	-	-	-	-	281	12,000
Eden London	-	-	-	-	-	-	-	-	-	1,236
Eden Scotland	-	-	-	-	-	-	-	-	-	20,582
Message Bus	-	125	32,845	32,970	-	-	-	-	32,970	72,468
Message North West	-	-	6,248	6,248	-	-	-	-	6,248	25,943
Message North East	91,991	-	11,522	103,513	-	-	-	-	103,513	109,320
Message Yorkshire	36,786	1,056	70,201	108,043	-	-	-	-	108,043	122,813
Message West Midlands	43,611	-	20,199	63,810	-	-	-	-	63,810	75,812
Message East Midlands	-	-	18,142	18,142	-	-	-	-	18,142	41,414
Message London	82,473	-	78,285	160,758	-	-	-	-	160,758	100,711
Message Scotland	-	-	21,979	21,979	-	-	-	-	21,979	72,257
Message Wales	87,487	-	46,432	133,919	-	-	-	-	133,919	145,042
Message Brazil	-	-	2,255	2,255	-	-	-	-	2,255	-
Message Global	-	-	19,653	19,653	-	-	-	-	19,653	-
Mission Central	13,386	-	20,411	33,797	-	-	-	-	33,797	16,091
Events	-	-	484	484	-	-	-	-	484	1,261
Higher	57,561	-	31,794	89,355	-	-	-	-	89,355	-
Message School of Evangelism	-	-	38,392	38,392	-	-	-	-	38,392	19,620
Studio Sessions	-	-	6,418	6,418	-	-	-	-	6,418	760
Message Bands	-	-	-	-	-	-	-	-	-	7,345
Advance	-	-	253,719	253,719	-	-	-	-	253,719	202,971
Respect Me	37,095	-	-	37,095	-	-	-	-	37,095	8,825
No More Knives	100	-	79,617	79,717	-	-	-	-	79,717	44,115
Enable	-	-	9,976	9,976	-	-	-	-	9,976	-
Prisons	252,102	-	2,956	255,058	-	-	-	-	255,058	251,693
Proximity	130,103	-	135,387	265,490	-	-	-	-	265,490	42,594
Message Live	-	-	-	-	-	-	-	-	-	690
Love Wythenshawe	-	-	-	-	-	-	-	-	-	8,840
Love Where You Live	-	-	1,452	1,452	-	-	-	-	1,452	171
Community Grocery	-	-	723,356	723,356	-	-	-	-	723,356	1,109,503
Message Community Church	-	-	77,963	77,963	-	-	-	-	77,963	62,551
Street Pastors	12,718	-	1,659	14,377	-	-	-	-	14,377	17,207
Business Enterprises	-	-	-	-	-	-	-	-	-	3,414
Neal Street Espresso	-	-	-	-	-	-	-	-	-	5,841
MEC Apprentice Funding	-	-	-	-	-	-	-	-	-	80,584
Other Restricted	-	-	6,354	6,354	33	1	29	63	6,417	-
<b>Total Restricted Funds (*)</b>	<b>901,719</b>	<b>1,181</b>	<b>1,879,718</b>	<b>2,782,618</b>	<b>33</b>	<b>1</b>	<b>29</b>	<b>63</b>	<b>2,782,681</b>	<b>2,835,741</b>
(*) includes Grants see note 5										
<b>Total Expenditure Restricted</b>	<b>901,719</b>	<b>1,181</b>	<b>1,879,718</b>	<b>2,782,618</b>	<b>33</b>	<b>1</b>	<b>29</b>	<b>63</b>	<b>2,782,681</b>	<b>2,835,741</b>
<b>TOTAL EXPENDITURE</b>	<b>3,106,517</b>	<b>57,048</b>	<b>3,964,504</b>	<b>7,128,069</b>	<b>1,604,768</b>	<b>99,087</b>	<b>1,416,304</b>	<b>3,120,159</b>	<b>10,248,228</b>	<b>10,500,609</b>

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

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

Grants given to Organisations:		Total		Total
Partnerships - Overseas		2024	2023	2023
		£	£	£
Advance		-	3,930	
Message Canada		6,008	8,250	
Message Germany		12,860	21,668	
Eden Chemnitz (Germany)		-	17,850	
Message South Africa		7,700	56,500	
Eden Salt River (Message South Africa)		-	250	
Message Brazil		8,163	-	
Message Netherlands		27,036	-	
Message Uganda		25,243	-	
<b>Total Partnership Grants</b>		<b>87,010</b>	<b>108,448</b>	
<b>Eden Teams - UK</b>				
<b>Eden Teams North West</b>	Eden Farnworth	4,175	12,525	
	Eden Westwood	7,500	7,500	
	Eden Central Drive	15,000	5,000	
	Eden Wythenshawe Park	-	4,245	
	Eden Orford	-	10,000	
	Eden Kensington	12,436	16,514	
			<b>39,111</b>	55,784
<b>Eden Teams Midlands</b>				
East Midlands	Top Valley	9,296	18,591	
			<b>9,296</b>	18,591
<b>Eden Teams North East</b>				
	Eden Redcar	4,316	12,806	
	Eden Southbank	23,388	13,875	
	Eden Hexham	-	12,000	
	Eden Byker	24,351	-	
			<b>52,055</b>	38,681
<b>Eden Teams Scotland</b>				
	Eden Dumbarton	-	20,341	
			<b>-</b>	20,341
<b>Eden Teams Yorkshire</b>				
	Eden Jordanthorpe	19,455	11,592	
			<b>19,455</b>	11,592
<b>Total Eden Team Grants</b>		<b>119,917</b>	<b>144,989</b>	
	Luis Palau Association (Festival Manchester)	-	50,000	
	Destinity Church (Community Grocery)	-	50	
	Hexham Community Church (Hexham Community Grocery)	500	-	
	Way Church (The Edge Community Grocery Wigan)	500	-	
	Lighthouse Church (Telford Community Grocery)	500	-	
	Tees Valley Community Church (North East Bus Ministry)	10,609	-	
<b>Total Grants given to Organisations</b>		<b>219,036</b>	<b>303,487</b>	
<b>Grants to Individuals:</b>		<b>2024</b>	<b>2023</b>	
<b>Bursaries</b>		<b>£</b>	<b>£</b>	
	Message School of Evangelism Student Bursaries	37,136	32,426	
<b>Total Grants given to Individuals</b>		<b>37,136</b>	<b>32,426</b>	
<b>Total Grants:</b>		<b>256,172</b>	<b>335,913</b>	

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.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 6. NET INCOME

This is stated after charging / (crediting):	2024 £	2023 £
Auditors' remuneration	20,546	21,823
Depreciation of owned assets	156,132	310,580
Loss on disposal of assets	59,158	11,243
Profit on disposal of assets	(2,333)	(896)
Rentals under operating leases		
Building lease	33,537	33,000
School of Evangelism & other accommodation Leases	175,690	118,688
Hire of motor vehicles & equipment	192,952	219,481

#### 7. INFORMATION REGARDING TRUSTEES AND EMPLOYEES

	2024 £	2023 £
<b>Employee costs during the year:</b>		
Wages and salaries	4,095,126	4,175,814
Social security costs	374,028	371,050
Pension costs	242,126	236,310
	<u>4,711,280</u>	<u>4,783,174</u>

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

	No.	No.
<b>Average number of staff employed:</b>		
Charitable Activities	128	125
Cost of Generating Funds	3	3
Governance / Management	4	4
Others - Support	50	49
	<u>185</u>	<u>181</u>
<b>Employee costs during the year:</b>		
Employee earning £60,000 - £70,000	2	2
Employee earning £70,001 - £80,000	-	-
Employee earning £80,001 - £90,000	<u>1</u>	<u>1</u>

Amounts paid or Reimbursed to Trustees in their capacity as Trustees - £Nil (2023: £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 £374,570 (2023 £380,202).

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 8. TAX ON SURPLUS ON ORDINARY ACTIVITIES

	2024	2023
	£	£
Corporation tax based on the results of the Trading Company for the year at Nil% (2023: Nil%)	-	-
	-	-

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

#### 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 £9,939,673 (2023: £9,853,417) and the net expenditure for the year amounted to (£229,004) (2023: (£60,331)).

#### 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 in the year 2024 (& in the year 2023).

The net assets of the trading subsidiary are £5,000 (2023: £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 £218,917 (2023: £1,430,855) and the net movement in funds for the year is £221,273 (2023: £262,804). The total funds held by the subsidiary charity at 31 August 2024 is £3,757,540 (2023: £3,651,277).

The Message Enterprise Centre holds investments at 31 August 2024 totalling £3,749,000 (at 31 August 2023: £3,546,381), namely The Oaks and currently 15 Other Residential Properties (2023: 14 Other Properties).

The Oaks and Residential Properties are maintained by the Building Services Team and housed in total 52 people (2023: 47 people), including 31 Message School of Evangelism (MSE) students; 7 Message staff; and 14 Other (2023: 23 Message School of Evangelism students, 12 Message staff; 12 Other).

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 11. TANGIBLE FIXED ASSETS

The Message - Group		Leasehold Buildings	Other Buildings	Operational Equipment	Fixtures & Fittings	Motor Vehicles	Total
		£	£	£	£	£	£
<b>Cost</b>							
	at 1 September 2023	483,036	123,286	396,228	278,482	433,927	<b>1,714,959</b>
	Additions	10,310	-	5,851	3,647	1,100	<b>20,908</b>
	Disposals	-	-	(39,806)	-	(330,585)	<b>(370,391)</b>
	at 31 August 2024	<u>493,346</u>	<u>123,286</u>	<u>362,273</u>	<u>282,129</u>	<u>104,442</u>	<b><u>1,365,476</u></b>
<b>Accumulated Depreciation</b>							
	at 1 September 2023	120,640	19,276	304,227	211,153	335,993	<b>991,289</b>
	Charge for the year	46,718	8,464	39,200	25,254	36,497	<b>156,133</b>
	Disposals	-	-	(27,203)	-	(270,720)	<b>(297,923)</b>
	at 31 August 2024	<u>167,358</u>	<u>27,740</u>	<u>316,224</u>	<u>236,407</u>	<u>101,770</u>	<b><u>849,499</u></b>
<b>Net Book Value</b>							
	at 31 August 2024	<u>325,988</u>	<u>95,546</u>	<u>46,049</u>	<u>45,722</u>	<u>2,672</u>	<b><u>515,977</u></b>
	at 31 August 2023	<u>362,396</u>	<u>104,010</u>	<u>92,001</u>	<u>67,329</u>	<u>97,934</u>	<b><u>723,670</u></b>
<b>The Message Trust - Company</b>							
		Leasehold Buildings	Other Buildings	Operational Equipment	Fixtures & Fittings	Motor Vehicles	Total
		£	£	£	£	£	£
<b>Cost</b>							
	at 1 September 2023	342,408	123,286	306,230	250,547	426,218	<b>1,448,689</b>
	Additions	10,310	-	5,850	3,647	1,100	<b>20,907</b>
	Disposals	-	-	(2,070)	-	(324,084)	<b>(326,154)</b>
	at 31 August 2024	<u>352,718</u>	<u>123,286</u>	<u>310,010</u>	<u>254,194</u>	<u>103,234</u>	<b><u>1,143,442</u></b>
<b>Accumulated Depreciation</b>							
	at 1 September 2023	22,201	19,276	225,536	183,218	329,285	<b>779,516</b>
	Charge for the year	18,592	8,464	39,201	25,254	36,497	<b>128,008</b>
	Disposals	-	-	(776)	-	(265,220)	<b>(265,996)</b>
	at 31 August 2024	<u>40,793</u>	<u>27,740</u>	<u>263,961</u>	<u>208,472</u>	<u>100,562</u>	<b><u>641,528</u></b>
<b>Net Book Value</b>							
	at 31 August 2024	<u>311,925</u>	<u>95,546</u>	<u>46,049</u>	<u>45,722</u>	<u>2,672</u>	<b><u>501,914</u></b>
	at 31 August 2023	<u>320,207</u>	<u>104,010</u>	<u>80,694</u>	<u>67,329</u>	<u>96,933</u>	<b><u>669,173</u></b>

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 12. INVESTMENTS

	The Message Group 2024 £	The Message Group 2023 £	The Message Trust 2024 £	The Message Trust 2023 £
<b>Investment Properties</b>				
The Oaks	650,000	650,000	-	-
Other Residential Properties	3,099,000	2,896,381	-	-
Message Enterprise Centre	1,319,837	1,319,837	1,319,837	1,319,837
	<u>5,068,837</u>	<u>4,866,218</u>	<u>1,319,837</u>	<u>1,319,837</u>
<b>Financial Investments</b>	<u>855,110</u>	<u>1,527,428</u>	<u>855,110</u>	<u>1,527,428</u>
<b>Investment in Trading Company</b>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>Total</b>	<u>5,923,947</u>	<u>6,393,646</u>	<u>2,179,947</u>	<u>2,852,265</u>

Investment Property Analysis:	The Message Group £	The Message Trust £
<b>Valuation</b>		
at 1 September 2023	4,866,218	1,319,837
Revaluation	108,619	-
Additions in the year	94,000	-
at 31 August 2024	<u>5,068,837</u>	<u>1,319,837</u>

As at 31 August 2024 The Message Group owns seventeen Investment Properties (2023: sixteen properties). Thirteen of these Investment Properties were revalued by Longden & Cook, members of the Royal Institute of Chartered Surveyors (RICS) as at 6<sup>th</sup> January 2023 and one other by Spendlove Surveyors, also members of the RICS, as at 25<sup>th</sup> January 2023, following inspections on those dates. The Message Enterprise Centre was revalued by Roger Hannah Limited, members of the Royal Institute of Chartered Surveyors, following an updated valuation on 24<sup>th</sup> March 2023. One property completed refurbishment during 2023/24 and was revalued as at 31 August 2024 by Longden & Cook. The final property, purchased in June 2024, is held at its cost price of £94k.

The charity performed analysis of the average property sale prices in the region around the investment properties, as well as the movement in 3 different house price indices, which indicated that the carrying value of the properties in the financial statements may differ by as little 2.5% overall from the independent valuations carried out in the prior years, which is immaterial and on that basis the movement in valuation has not been reflected in the above.

Therefore, the Trustees consider the investment properties are carried in the Balance Sheet at their fair value as at 31 August 2024, given the independent valuations were carried out within 2 years of the year end and the lack of evidence to suggest a materially different valuation. The Trustees have a policy of using professional independent valuers to revalue investment properties on a rolling basis at least every 5 years or sooner if conditions indicate a material shift in the fair value. 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 2024

#### 12. INVESTMENTS (Continued)

Financial Investment Analysis:	The Message Group £	The Message Trust £
<b>Valuation</b>		
at 1 September 2023	1,527,428	1,000,000
Gain in the year	84,400	-
Management fees	(6,718)	27,428
Additions in the year	-	500,000
Disposal in the year	(750,000)	-
at 31 August 2024	<u>855,110</u>	<u>1,527,428</u>

During 2021/22, The Message Trust invested £1 million in two General Investment Accounts. A further £500,000 was invested in the year 2022/23. In the year 2023/24 £750,000 was withdrawn from the investment fund. At the 2024 year-end Juniper valued the funds with an upward revaluation of £77,682 (2023: £27,428). The funds are managed on behalf of The Message Trust by Juniper Wealth Management Ltd, in accordance with the requirements of the Investment policy set by the Trustees.

#### 13. STOCKS

	The Message Group 2024 £	The Message Group 2023 £	The Message Trust 2024 £	The Message Trust 2023 £
Stocks of Goods for Resale	31,903	47,900	31,903	36,790
Community Grocery Stock	202,050	198,557	202,050	198,557
	<u>233,953</u>	<u>246,457</u>	<u>233,953</u>	<u>235,347</u>

#### 14. DEBTORS

	The Message Group 2024 £	The Message Group 2023 £	The Message Trust 2024 £	The Message Trust 2024 £
Trade debtors	174,783	227,270	167,861	187,138
Amounts due from group undertakings	-	-	374	-
Prepayments	198,013	210,745	189,384	181,296
Accrued income	42,891	8,573	43,032	7,739
Other debtors	12,832	64,516	11,376	64,516
	<u>428,519</u>	<u>511,104</u>	<u>412,027</u>	<u>440,689</u>

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 15. CASH AT BANK & IN HAND

	The Message Group 2024 £	The Message Group 2023 £	The Message Trust 2024 £	The Message Trust 2023 £
<b>Cash at Bank and in Hand</b>				
Reserve Accounts	676,391	156,266	676,391	110,469
Current Accounts	302,234	223,137	239,923	175,015
Cash	44,873	32,911	44,873	32,251
	<u>1,023,498</u>	<u>412,314</u>	<u>961,187</u>	<u>317,735</u>

#### 16. CREDITORS: Amounts falling due within one year

	The Message Group 2024 £	The Message Group 2023 £	The Message Trust 2024 £	The Message Trust 2023 £
Trade Creditors	231,534	401,843	218,549	374,136
Amounts due to Group undertakings	-	-	5,000	7,184
Accruals and Deferred income	264,100	297,632	196,088	224,420
Taxation and Social Security	71,018	108,428	71,018	82,477
Other Creditors	72,116	82,197	72,116	81,175
	<u>638,768</u>	<u>890,100</u>	<u>562,771</u>	<u>769,392</u>

Included in accruals and deferred income – Message Group £264,100 (2023 £297,632) and Message Trust £196,088 (2023 £224,420) - is respectively deferred income of:

#### Deferred Income

	2024 £	2023 £	2024 £	2024 £
Deferred income brought forward	88,366	82,247	84,106	76,695
Income released in the year	(169,176)	(175,057)	(120,737)	(157,021)
Added in the year	249,986	181,177	157,368	164,432
Deferred income carried forward	<u>169,176</u>	<u>88,366</u>	<u>120,737</u>	<u>84,106</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 2024

#### 17. CREDITORS: Amounts falling due after one year

	The Message Group 2024 £	The Message Group 2023 £	The Message Trust 2024 £	The Message Trust 2023 £
Other Loans	209,446	-	209,446	-
	<u>209,446</u>	<u>-</u>	<u>209,446</u>	<u>-</u>
<b>Analysis:</b>				
Due within two to five years	209,446	-	209,446	-
	<u>209,446</u>	<u>-</u>	<u>209,446</u>	<u>-</u>

#### 18. RELATED PARTY TRANSACTIONS

The Message Enterprise Centre sold goods and services to the value of £83,279 (2023: £207,545) at cost to The Message Trust (Parent Charity) during the year and bought goods and services to the value of £3,254 (2023: £13,308) from The Message Trust. Appropriate expenses totalling £105 in 2024 (wages, premises costs, etc) were recharged from The Message Trust (Parent Charity) to The Message Enterprise Centre at cost (2023: £85,847). The Message Trust received £zero (2023: £30,000) in rent from The Message Enterprise Centre for the building in which they operate and paid £1,820 (2023: £87,924) in rent to The Message Enterprise Centre for property which is owned or leased by The Message Enterprise Centre for rental purposes. The reduction in intercompany transactions this year is a result of the activities of the Message Enterprise Centre transferring totally into The Message Trust in the prior year. The Message Trust paid The Message Enterprise Centre's audit fee of £8,756 and £11,000 towards Property Purchase fees The Message Trust donated £216,657 (2023: £312,612 for general funds and future Message Enterprise projects) to the Message Enterprise Centre for the purchase of a property and received back £74,935 from The Message Enterprise Centre of the Apprentice Funding Donation of £174,160 made in 2023. As at 31 August 2024, The Message Enterprise Centre owed The Message Trust £75,520 (2023: The Message Trust owed The Message Enterprise Centre £2,184).

In 2023 gifts totalling £14,383 were given to Life Association, providing schooling for fifty poor children in India. These are related party transactions as Simon Hawthorne, who was Director of Life Association is a close relative of Andy Hawthorne, Global Chief Executive of The Message Trust. No declaration is required in 2024 as Simon Hawthorne resigned from Life Association on 27th July 2023.

Gifts totalling £12,500 were given to Ignite (Big Ideas) (2023: £15,000). These are related party transactions as Ian Rowbottom (Executive Director of Operations) and Gary Smith (European Hubs Director) are also Trustees of the charity Ignite (Big Ideas).

During the year Michele Hawthorne, Andy Hawthorne's wife, was paid £12,237 (2023: £11,784) for networking, fundraising and providing hospitality and £8,702 (2023: £4,115) was paid directly by The Message on travel expenses for Michele while on UK & international assignments with Andy.

The Message Trust gifted £5,000 to Press Red who are making a stand against the violence suffered by girls and women worldwide (2023 £9,000). Press Red is a related party as both Sam Ward Director of Ministry and Michelle Hawthorne are trustees of Press Red.

In addition to these transactions above, the Trustees, their related party companies and their charities (Ignite/Big Ideas, Issachar Foundation and Goyt Properties Ltd), collectively gave The Message Trust, including gift aid, £23,286 (2023: £83,947).

No further donations including gift aid (2023: £2,168) were collectively given by the Trustees and their related party companies (2023: Boodle & Dunthorne Limited (trading as Boodles) to The Message Enterprise Centre.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 19. RECONCILIATION OF MOVEMENTS IN FUNDS

	Balance at 31/08/2023 £	Movement in Resources		Transfers Between Funds £	Gains on Revaluation Fixed Assets £	Balance at 31/08/2024 £
		Incoming £	Outgoing £			
<b>19a. Restricted Funds</b>						
Eden National	28,480	133,109	(107,865)	150	-	<b>53,874</b>
Eden International	-	150		(150)	-	-
Eden Manchester	57,701	27,143	(19,824)	-	-	<b>65,020</b>
Eden Yorkshire & Humberside	48,254	3,050	(387)	-	-	<b>50,917</b>
Eden North West	6,174	31,068	(37,842)	600.00	-	-
Eden North East	(170)	44,369	(52,126)	11,118	-	<b>3,191</b>
Eden West Midlands	2,548	2,629	-	-	-	<b>5,177</b>
Eden East Midlands	-	281	(281)	-	-	-
Eden London	3,138	2,367	-	(1)	-	<b>5,504</b>
Eden Scotland	-	150	-	-	-	<b>150</b>
Eden Wales	847	19,429	-	1,522	-	<b>21,798</b>
Message Bus	10,000	25,798	(32,970)	4,998	-	<b>7,826</b>
Message North West	-	6,248	(6,248)	7,061	-	<b>7,061</b>
Message North East	-	41,137	(103,513)	76,410	-	<b>14,034</b>
Message Yorkshire & Humberside	-	18,466	(108,043)	104,460	-	<b>14,883</b>
Message West Midlands	-	9,087	(63,810)	54,723	-	-
Message East Midlands	-	30,962	(18,142)	180	-	<b>13,000</b>
Message London	-	194,214	(160,758)	(206)	-	<b>33,250</b>
Message Scotland	-	21,979	(21,979)	-	-	-
Message Wales	16,099	81,561	(133,919)	36,259	-	-
Message Brazil	-	2,255	(2,255)	-	-	-
Message Global	5,851	13,802	(19,653)	-	-	-
Mission Central	-	33,797	(33,797)	-	-	-
Events	-	484	(484)	-	-	-
Higher	81,060	9,559	(89,355)	(1,264)	-	-
Message School of Evangelism	-	21,770	(38,392)	16,622	-	-
Studio Sessions	-	6,418	(6,418)	-	-	-
Advance	-	253,719	(253,719)	-	-	-
Respect Me	-	37,095	(37,095)	-	-	-
No More Knives	25,454	54,263	(79,717)	-	-	-
Enable	9,976	-	(9,976)	-	-	-
Prisons	1,310	123,065	(255,058)	143,583	-	<b>12,900</b>
Proximity	40,824	291,073	(265,490)	-	-	<b>66,407</b>
Love Where You Live	1,352	100	(1,452)	-	-	-
Community Grocery	6,595	746,951	(723,356)	-	-	<b>30,190</b>
Message Community Church	17,932	114,952	(77,963)	-	-	<b>54,921</b>
Street Pastors	-	10,294	(14,377)	4,083	-	-
Neal Street Espresso	-	-	-	80,406	-	<b>80,406</b>
Other Restricted Funds	-	6,364	(6,417)	53	-	-
	<b>363,425</b>	<b>2,419,159</b>	<b>(2,782,681)</b>	<b>540,607</b>	<b>-</b>	<b>540,510</b>

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 19. RECONCILIATION OF MOVEMENTS IN FUNDS (continued)

	Balance at 31/08/2023 £	Movement in Resources		Transfers Between Funds £	Gains on Revaluation Fixed Assets £	Balance at 31/08/2024 £
		Incoming £	Outgoing £			
<b>19b. Unrestricted Funds</b>						
General Fund	676,966	4,531,712	(879,757)	(3,596,596)	(84,400)	<b>647,925</b>
Designated Funds:						
- Eden Teams	99,769	10,838	(123,578)	64,552	-	<b>51,581</b>
- Message Bus	-	35,414	(40,192)	4,778	-	-
- Respect Me	-	52,214	(97,481)	45,267	-	-
- Other Associates	29,720	-	-	(4,549)	-	<b>25,171</b>
- Festival Manchester	-	1,419	-	(1,419)	-	-
- Community Grocery	-	1,806,247	(3,110,690)	1,304,593	-	<b>150</b>
- Message Community Church	18,316	7,435	(102,534)	76,783	-	-
- Higher	21,179	492	(3,270)	(18,401)	-	-
- Message School of Evangelism	-	79,336	(126,216)	46,880	-	-
- Mission Central	-	43,139	(121,395)	78,256	-	-
- Events	-	3,498	(194,873)	191,375	-	-
- Street Pastors	-	4,460	(12,481)	8,021	-	-
- Proximity	-	30,337	(126,612)	96,275	-	-
- Prisons Teams	-	65,633	(196,825)	131,192	-	-
- Message Hubs	-	429,705	(742,605)	312,900	-	-
- Advance	-	13,641	(341,295)	327,654	-	-
- International Projects	70,000	-	-	(54,573)	-	<b>15,427</b>
- Investment Properties	450,000	-	(196,158)	-	-	<b>253,842</b>
- Neal Street Espresso	-	263,273	(428,380)	165,107	-	-
- Apprentice Funding	-	-	-	45,060	-	<b>45,060</b>
- Future Mission Projects - Trust	2,030,312	-	-	(167,260)	-	<b>1,863,052</b>
- Revaluation Reserve - Trust	(41,301)	-	-	-	-	<b>(41,301)</b>
- Realised and Unrealised						
Gains on Investments - Trust	27,428	-	-	-	84,400	<b>111,828</b>
- Message Enterprise Centre	3,651,277	218,917	(221,273)	-	108,619	<b>3,757,540</b>
- Other Projects	-	-	(399,931)	403,498	-	<b>3,567</b>
	<u>7,033,667</u>	<u>7,597,710</u>	<u>(7,465,546)</u>	<u>(540,607)</u>	<u>108,619</u>	<u><b>6,733,841</b></u>
	<u>7,397,092</u>	<u>10,016,869</u>	<u>(10,248,227)</u>	<u>-</u>	<u>108,619</u>	<u><b>7,274,351</b></u>

The Transfer of Funds from Unrestricted to Restricted, relates to support for Restricted Projects. There is no restricted fund in deficit at the year-end (2023 balance: £170, Eden North East).

In 2024 £487,172 (2023: £456,717) 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.

Unrestricted funds went down in the year by £0.3m to £6.7m (2023: £7m), including £35k net expenditure on General Funds, as the vast majority of projects were funded from income received in the year.

In addition, at the end of 2024 the Trustees have designated a total of £121,962 (2023: £168,984) general funds to Other Designated Funds – Eden Teams, Apprentice Funding, Community Grocery and other associates for future projects over the next three years.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 19. RECONCILIATION OF MOVEMENTS IN FUNDS (continued)

##### Restricted funds at year-end include:

- **Eden projects** comprise teams of missionaries committing to live in urban communities, named inside the top 10% of the UK's Indices of Multiple Deprivation, and do life with their neighbours, sharing the good news of Jesus in word and deed. often through activities such as youth clubs, social enterprise, and small groups exploring Christianity together. Since 1 September 2010, Eden projects have operated through a partnership arrangement with a local Church, with The Message Trust providing support, training, and grant funding initially over a three-year period.
  - o Eden Manchester is held for three existing Eden teams - Farnworth, Wythenshawe and Sharston.
  - o Eden Yorkshire is funding for two existing Eden Yorkshire teams - Hunslet and Hackenthorpe.
  - o Other smaller Eden Funds are held for existing projects in other parts of the UK.
- **Eden National** - A number of gifts received in the year are restricted for Eden but not for a specific project. These are accumulated in the Eden National Fund and reallocated to specific Eden Projects at the end of the year as the Trustees see fit.
- **Message Hubs** are our local expressions of mission, with teams of staff and volunteers working around the UK in 8 locations, North West, North East, Scotland, Wales, London, East Midlands, West Midlands and Yorkshire & Humberside. Funds held at year end were given by donors to support the mission opportunities in schools, prisons and local communities in one of these hubs.
- **Prisons** workers support prisoners, building relationships with them, running mentoring programmes and courses, such as Peacemakers and Bible studies, as well as assisting with Sunday chapel services. Funds held at year end are specifically for supporting our work in the Midlands.
- **Proximity** funds are held to continue the development and growing the resources and reach of the recently launched (June 2024) online Proximity hub, built to equip, empower and connect urban missionaries in the UK.
- **Community Grocery** funds are held for the ongoing running costs, such as staff and purchase of food, for our stores in Swansea, Walsall, Harpurhey, Hartlepool, and Newcastle. The fund also includes an amount to fund the opening of a new Community Grocery in Gurnell Grove, London.
- **Message Community Church** fund is comprised of the regular tithes from its members, for the ongoing running costs and related events for its members of the Church which meets in our HQ base in Sharston, and large donations for the Eden Sharston team attached to the Church.
- **Neal Street Espresso** is our social enterprise café in Covent Garden London, working with those at risk of re-offending and with poor employment potential. The funds at year end were raised at a fundraiser in London specifically to raise money for the purchase of the head lease on the property housing the Café, see note 24.

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 20. ANALYSIS OF NET ASSETS BY FUND

	Tangible Fixed Assets	Intangible Assets / Investments	Net Current Assets	Creditors Due after One Year	2024 TOTAL	2023 TOTAL
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Eden National	-	-	53,874	-	53,874	28,480
Eden Manchester	-	-	65,020	-	65,020	57,701
Eden Yorkshire & Humberside	-	-	50,917	-	50,917	48,254
Eden North West	-	-	-	-	-	6,174
Eden North East	-	-	3,191	-	3,191	(170)
Eden West Midlands	-	-	5,177	-	5,177	2,548
Eden London	-	-	5,504	-	5,504	3,138
Eden Scotland	-	-	150	-	150	-
Eden Wales	-	-	21,798	-	21,798	847
Message Bus	-	-	7,826	-	7,826	10,000
Message North West	-	-	7,061	-	7,061	-
Message North East	-	-	14,034	-	14,034	-
Message Yorkshire & Humberside	-	-	14,883	-	14,883	-
Message East Midlands	-	-	13,000	-	13,000	-
Message London	-	-	33,250	-	33,250	-
Message Wales	-	-	-	-	-	16,099
Message Global	-	-	-	-	-	5,851
Higher Tour	-	-	-	-	-	81,060
No More Knives	-	-	-	-	-	25,454
Enable	-	-	-	-	-	9,976
Prisons	-	-	12,900	-	12,900	1,310
Proximity	-	-	66,407	-	66,407	40,824
Love Where You Live	-	-	-	-	-	1,352
Community Grocery	-	-	30,190	-	30,190	6,595
Message Community Church	-	-	54,921	-	54,921	17,932
Neal Street Espresso	-	-	80,406	-	80,406	-
	-	-	540,510	-	540,510	363,425
<b>Unrestricted Funds</b>	515,977	5,068,837	1,358,473	(209,446)	6,733,841	7,033,667
	515,977	5,068,837	1,898,983	(209,446)	7,274,351	7,397,092

#### 21. PENSIONS

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

#### 22. CONTINGENCIES

The Trustees have confirmed that there were no contingent liabilities which should be disclosed at 31 August 2024 (2023: £Nil).

# THE MESSAGE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDING 31 AUGUST 2024

#### 23. OPERATING LEASE COMMITMENTS

At 31 August 2024 the total of future minimum lease payments under non-cancellable operating leases are as follows:

The Message - Group	2024 Land and Buildings £	2024 Other £	2023 Land and Buildings £	2023 Other £
Leases which expire:				
Not later than one year	216,554	76,433	60,735	152,455
Later than one year and not later than five years	100,000	82,322	75,000	17,888
	<u>-</u>	<u>1,690</u>	<u>-</u>	<u>-</u>

#### 24. CAPITAL COMMITMENTS

At 31 August 2024 the Trust had a capital commitment to purchase the long-term lease on 34 Neal Street, London for £325,000 (2023: £Nil).

	2024 £	2023 £
Neal Street Lease	325,000	-
	<u>325,000</u>	<u>-</u>

#### 25. ANALYSIS OF CHANGES IN NET DEBT

	At 01/09/2023 £	Cashflows £	At 31/08/2024 £
Cash	412,313	611,184	1,023,497
Loans due < 1 year	-	(86,664)	(86,664)
Loans due > 1 year	-	(209,446)	(209,446)
	<u>412,313</u>	<u>315,074</u>	<u>727,387</u>