

BRIGHTON AND HOVE CITY MISSION

England & Wales · Charity number 1111067

Details

Other names	BRIGHTON AND HOVE TOWN MISSION, FORMERLY 'BRIGHTON AND HOVE TOWN MISSION' (NO. 251768) - FOUNDED 1849
Status	Registered
Legal form	Charitable company
Company number	05521117
Registered	2005-08-26
Register	View on the Charity Commission register

Contact

Address
Brighton and Hove City Mission
Calvary Church Building
Stanley Rd.
Brighton
BN1 4NJ

Phone 01273609484

Email office@bhcm.org.uk

Website bhcm.org.uk

Activities

Objects: I)TO ADVANCE THE CHRISTIAN GOSPEL IN ACCORDANCE WITH THE DOCTRINAL BASIS SET OUT IN THE SCHEDULE ANNEXED, BOTH DIRECTLY THROUGH ITS OWN ACTIVITIES, AND BY SUPPORTING LOCAL CHURCHES IN THE WORK OF EVANGELISMII) TO SEEK THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONGST THE INHABITANTS OF THE CITY OF BRIGHTON AND HOVE AND SURROUNDING AREA

Activities: BHCM IS A CHRISTIAN CITY MISSION WORKING IN LOCAL SCHOOLS (TAKING ASSEMBLIES, OFFERING CURRICULUM SUPPORT, ORGANISING PRAYER SPACES, AND TRAINING MEMBERS OF LOCAL CHURCHES TO WORK IN SCHOOLS); MINISTERING IN RESIDENTIAL HOMES FOR THE ELDERLY (TAKING MONTHLY SERVICES AND ARRANGING 1:1 VISITS); AND OPERATING A FOOD BANK SUPPLYING EMERGENCY FOOD, BEDDING & HOMEWARES TO PEOPLE FACING DOMESTIC CRISES.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** BRIGHTON AND HOVE AND SURROUNDING AREA
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£294,214	£441,356	-	-
2023-12-31	£365,876	£413,307	-	-
2022-12-31	£469,628	£442,126	-	-
2021-12-31	£383,143	£356,541	-	-
2020-12-31	£488,500	£314,198	-	-

Trustees

Name	Role	Appointed
JOHN PRIDEAUX	Chair	
David Stewart Hughes		2019-09-26
ELISABETH JEAN ADSHEAD		2011-06-25
Ian Munroe		2020-03-13
Keith Anthony Ridge		2021-10-22
Sheridan Lynch		2023-10-27
Stephen John Martin Horne		2025-04-25

BRIGHTON AND HOVE CITY MISSION

England & Wales - Charity number 1111067

Accounts

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2024

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2024

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway Rev. E Ham-Riche (until August 2024) S Horne (from April 2025) D Hughes - Treasurer S Lynch I Munroe J Prideaux - Chairman K Ridge
Key Staff:	L Cummins
Governing Document:	Memorandum and Articles of Association April 2023
Charity registration number:	1111067
Company registration number:	05521117
Registered Office:	Calvary Church Building Stanley Road Brighton BN1 4NJ
Independent Examiner:	Stephen Mathews FCA Stewardship 1, Lamb's Passage London, EC1Y 8AB
Bankers:	Barclays Bank plc PO Box 358 Brighton BN1 1SF

BRIGHTON AND HOVE CITY MISSION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 28 July 2005 and registered as a charity on 26 August 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

New Trustees are appointed by resolution of the existing Trustees and remain in office, subject to a three-yearly re-election process, until resignation or disqualification.

All investments held are in accordance with the powers available to the Trustees and in accordance with statutory requirements.

Objectives and Activities

Our legal remit

The Charity's two-fold objectives are:

- to advance the Christian gospel, both directly through its own activities, and by supporting local churches in the work of evangelism
- to seek the relief of poverty, sickness and distress amongst the inhabitants of the City of Brighton & Hove and surrounding area

The Mission is therefore, by virtue of the above objectives, a Christian charity that is evangelical and non-denominational, however we seek to not only work with and serve the Christian community, but the whole community of Brighton and Hove.

Vision

The vision is to see a Christian presence in every place in our city.

We will achieve this by

- Building relationship with and between the local churches
- Serving people through innovative projects that are uniquely Brighton
- Being a visible hub in the centre of the city

Values

The values underpin the work undertaken by our team and are as follows –

- **God First**
Coming to the Father in prayer, having Jesus as our example, being led by the Holy Spirit, and holding firm to the teachings of the Bible. Accountable.
- **Serve Together**
Empowering one another through sharing knowledge and showing humility. Being accessible to meet the needs of the whole team and being aware of the wellbeing of each individual. Affirming.

- **Honesty and Integrity**

Seeing transparency through open communication, through forgiveness resolving conflict, giving space for people to share, allowing mistakes for people to grow. Admirable.

Missional Activity

The Mission is here to be an extension of the work of the church in its outreach. We recognise that the church, in all its forms, continues the ministry of Jesus and we are here to provide services to help the church achieve this in areas we have developed that would be difficult for individual churches to engage in. These areas have been developed from decades of experience ministering in Brighton and Hove.

The Brighton & Hove City Mission's distinct contribution to the life and witness of the Church is focussed in three main areas of activity carried out through its employees and volunteer workers:

- **Schools** team providing support to some 22 schools across the city and surrounding area, with collective worship and Social, Moral, Spiritual and Cultural development. They provoke interest in Christianity, facilitate connection with the community and faith, and encourage educators.
- **Brighton Food Bank** supports people in financial crisis with emergency food supplies, receiving referrals from some 130 agencies assisting 634 individuals and families last year, with the total number of people helped reaching 951.
- **Care Homes** team lead acts of worship in the communal lounges of some 27 rest homes with songs, prayer and an engaging illustrated talk, as well as bedside visitation and pastoral care on request.

Achievements and Performance

During the year the Charity has continued with its primary mission of "having a Christian presence in every place in Brighton and Hove." The whole focus of BHCM's ministry is to meet specific needs in the City, serve and equip local churches, and share the love of Christ with individuals - and in consequence a number of people have come to faith. The strategy of working closely alongside local churches and Christian groups in various areas of ministry continues to characterise our approach, and we have now formed and are building on relationships with over 100 local churches both in Brighton and Hove itself and in the wider Sussex area. We also maintain our active affiliation to the City Mission Movement UK, with each team playing its part in encouraging and strengthening teams from other City Missions around the country engaged in similar areas of ministry. The need for new premises remains a priority for us, having long since outgrown the accommodation within the Calvary Church building which we have occupied since 2006. We have a clear understanding of the parameters within which our search for a suitable property should be conducted (whether freehold or leasehold), however we are at present treading cautiously pending an improvement in our cash flow situation.

The Food Bank has continued to face the combined challenges of high demand (due to the cost-of-living crisis), and diminished supply (due to former donors being themselves stretched financially, and public perception of the need having gone out of the limelight since the end of the pandemic) The result is that Food Banks nationally are being stretched by the knock-on effects of Covid and of the ongoing wars in both Ukraine and the Middle East, all of which have contributed to the current cost-of-living crisis. Demand for this provision has therefore continued at a high level, with yet more individuals and families being sucked into the poverty trap for the first time. We remain indebted to our new generation of volunteers and helpers who have come on board since the pandemic, and whose

contributions have been pivotal to the continuation of our work especially in the Food Bank and Care Homes teams. It has now been possible for both Schools and Care Homes to revert fully to in-person ministry, though due to potential health risks in a confined space we have continued to deal with Food Bank clients outside the building (with a few still receiving home deliveries)

The **Schools** team has for most of the year comprised one full time and two part time members of staff, with some input from three other volunteers. In addition to seasonal assemblies marking major festivals such as Easter, Harvest and Christmas, we have continued to deliver our suite of workshops ‘What is the Bible?’, ‘Bible in a Flash’ and ‘How can the Bible help me?’, and at Easter were able to take our ‘Hot Off the Press’ presentation developed in 2022 into some additional primary schools who hadn’t been included previously. This year’s Harvest assembly was a joint initiative with our own Food Bank Team, inspiring the children to think about sharing and giving to others in need. We continue to offer prayer/reflection spaces and RE days in specific schools, plus our well tested ‘It’s Your Move’ content designed to equip children in Year 6 preparing for the transition to secondary school. And we have trained a new cohort of Year 8 pupils in ‘Open the Book’, enabling them to use these skills to present Bible stories to younger children. Whilst we have physically made 145 separate in-person visits to some 22 local schools (19 junior and 3 senior/sixth form) in the course of the year, and spoken to an estimated 7,500 children, we are potentially able to reach a much wider clientele through our video library from which schools and other organisations can download resources from our YouTube page. We’ve continued to operate the lunch-time ‘Big Questions Club’ at Aldington Primary School, where children can bring their wide-ranging questions about the Christian faith. At the higher end of the educational spectrum, we’ve maintained our involvement with the Youth Café at Newman Sixth Form College, which led to us running a Youth Alpha course, working in tandem with our sister organisation ‘Off the Fence’. And, together with their Schools Team, we’ve continued to host an ongoing prayer initiative for schools known as ‘The Triangle’ circulating between local churches in different parts of the City. It has been encouraging, too, to be involved with a group of other churches and youth leaders in initiating plans for a future City-wide Youth event. The plan going forward is to gradually expand the scope of this area of the work to the wider brief of ‘Children and Young People’, and it is our intention to rebuild the staff team with this transition in view.

The **Brighton Food Bank** has continued to be engaged in the alleviation of poverty, principally by providing food to cover immediate, medium and in some cases long term help. This ministry is spearheaded by one full-time and two part-time members of staff, together with a stalwart group of younger volunteers. Our policy of clients collecting provisions from the door has persisted since the time of the pandemic, with some opportunity to interact concerning personal needs and to offer individual prayer where appropriate; however in 2025 we are exploring a return to meeting them inside our premises, which will also enable us to provide a ‘warm space’ with hot drinks etc. and a more conducive atmosphere for counselling and prayer. We have continued to work closely with some 130 local statutory and charitable organisations (such as Mental Health organisations, GP’s, Housing Trusts, Youth Organisations and Advice Centres) who refer their clients to us, which ensures our support is directed to genuinely needy people. We in turn have been delighted to refer clients on to other relevant agencies such as CAP, One CIC who provide supported housing, and Pelican Parcels who recycle and redistribute invaluable commodities for families with babies and small children. Such has been the demand for our services that in 2024 we recorded 3,776 visits/deliveries for 634 separate clients/families availing themselves of this facility, representing a total of 951 people. Despite the straitened circumstances of some of our donors, we have continued to bring in a massive 33.1 tons of donated food, including fresh fruit and vegetables, from schools, churches, businesses and individuals, together with financial contributions from all the above and from a range of relevant grant-making Trusts. Both the harvest period and the run up to Christmas brought in record amounts of donated food. Until December 2024 we were budgeting for significant expenditure on a weekly basis to purchase new food stocks, but cash flow constraints have required us to drastically reduce that outlay for 2025; whilst there is still clearly a need to buy in perishables like bread, butter and milk, going forward we shall need to become more reliant on gifts-in-kind. At Christmas we again

ran our 'Heat the Person in their Home' initiative, through which we were able to supply 29 of our clients with 'Heat the Person' packs containing a blanket, a hot water bottle, a supply of hot chocolate and a Bible verse! And a further 260 Christmas gift parcels were presented to Food Bank clients and their families. Ten collection days have been organised at two Brighton supermarkets and on the local Park Run, in addition to which there have been significant quantities of food given via in-shop collecting bins and by the supermarkets themselves. Meanwhile the Mission continues to play a key role in the relatively newly formed inter-church group 'Christian Action Brighton'.

The **Care Homes** ministry has maintained contact with our 27 regular Rest Homes through holding monthly services (with total attendances averaging some 256 each month), almost entirely in-person but with the flexibility of making digital versions available where a Home has had to exclude visitors at short notice due to the occasional outbreak of Covid or Norovirus. We have continued to hear of others working in quite different geographical locations accessing our resources for use in their own ministry to older people. The staff team currently consists of two part-time members, supported by an enthusiastic team of some 22 volunteers who may give anything upwards of one hour per month to assist with the services, and it has been encouraging to see new volunteers gradually coming on board. Our 1:1 befriending service has been maintained for residents in some twelve Homes, using our own book of photographs to stimulate conversation and memories. Recently we have been prompted to make copies of the Lord's Prayer available in a number of key world languages to accommodate the ethnically diverse clientele now resident in the Homes. We remain an accredited 'Dementia Friendly Organisation', all of our materials being designed with dementia sufferers in mind. We plan in the future to move towards 'handing over' some of our Homes to teams from local churches, for whom we shall provide training to equip them to assume that responsibility; it was encouraging to take a group of secondary school students into one of the Homes to introduce them to the sort of volunteering opportunities which are available. And it has been a privilege to be invited to make end-of-life visits to some of the residents we've come to know well, and to minister to their relatives and to some of the staff working in the Homes. As a result of a small craft project undertaken in the course of the year, many of the residents of our Homes were given lavender bags during the autumn, which were generally well received. Through membership of the City Missions Movement, we have also maintained our contacts on Zoom for mutual encouragement with Care Homes Teams from other City Missions. As time and staffing permit, we hope to explore how we can expand this ministry to working with Older People more widely.

Alongside our three main areas of charitable activity, we have a strong backup team based in the Office whose responsibilities include all publicity, administration, finance and the raising of funds for our various ministries. Fundraising from Trusts, now delegated to the Operations Manager (along with looking after individual supporters), has been increasingly closely targeted, with assistance from an additional part-time member of the Operations Team who also oversees our social media presence and communications. Meanwhile the Head of Mission's function includes building existing and new relationships with churches and businesses (both local and national), with a view to motivating contributions financially, via gifts-in-kind and through volunteering. There is also a dedicated following (including many of our current and former volunteers) committed to raising awareness of BHCM, so that all our staff and volunteer team are passionately involved in encouraging support both in prayer and in financial giving via our various income streams. Video material for each area of ministry and for the quarterly newsletter has been produced in-house (particularly vital in the Schools and Care Homes). Our website continues to provide the first point of contact for many, having undergone a complete face-lift in 2023. We have also maintained an active presence on various social media networks, with some 1,833 'likes' on Facebook (Brighton Food Bank 1,323), where we are seeing increased engagement on our posts; our slightly more recently established Instagram account continues to engage with younger supporters, where we are currently at 361 'followers' (Brighton Food Bank 1,326). And our X (formerly Twitter) 'following' has been maintained at 1,187 (Brighton Food Bank 454).

The Trustees have paid due regard to the Commission's public benefit guidance, and consider that the above account of the charitable activities of the Mission provides ample evidence of our fulfilling these criteria. When planning activities for the year, the Directors have considered the Charity Commission guidance on Charities for the advancement of religion.

The Trustees are satisfied that we now have in place sound policies which are being implemented across all the activities of the Mission covering the key areas of Safeguarding (Children and Vulnerable Adults), Data Protection, Equal Opportunities (including an Ethos Statement), Volunteers and Risk Management, and these are reviewed annually. The Directors have evaluated the risks to which a small charity operating with few employees is exposed: appropriate procedures are in place to identify, monitor and review these risks on a regular basis. Our Council of Reference, first established during 2005, and streamlined in 2019, now includes some 12 folk selected from amongst prominent Christians, both local and national, who have expressed a willingness to be named in Mission literature as supportive of our ministry, and to offer the benefit of their practical expertise where appropriate.

The Trustees wish to express their gratitude to an increasing number of Trusts and Charitable Foundations who have contributed to various aspects of our ministry in the course of the year. These include: Almond Trust, BLCCTF Man L, Brighton & Hove City Council, Chalk Cliff Trust, Charities Trust, Charlotte Marshall Charitable Trust, City Food Share, Derek & Eileen Dodgson Foundation, Emmaus, Feed, Green Hills Trust, Love Food Share Food, Rosaz Charity, Rotary Club of Brighton and Sussex Masonic Charity. Likewise we are indebted to the following businesses which have made donations towards our work: Brighthelmstone Lodge, John Vickers Ltd., Mott MacDonald, Midnight Communications, Neighbourly Foundation and Unite. We continue to engage with other grant making bodies as we work hard to expand our base of funders. There is a continuous focus on raising funds and we have had some improvements in this area in 2025 (including private sector companies), which give us further encouragement for the remainder of 2025 and beyond.

Overall income for the year 2024 showed a 20% decrease compared with 2023. Once again, a considerable proportion of the food distributed by Brighton Food Bank was purchased rather than donated, and the notional valuation of 'gifts in kind' was 8% down on 2023, in part due to the continuing cost of living crisis affecting our donors as well as our clients. Meanwhile, expenditure showed a 5% increase on 2023, which is largely a reflection of salary costs with more staff in post and the adjustment of individual salaries to keep pace with inflation. We had budgeted for an overall deficit of £60k in 2024 knowing that it would be partially offset by funds accrued from significant financial surpluses in 2020 and 2021, but in the event we fared significantly worse with a net deficit of £141,470 (compared with £41,526 the year before). It is clear, as has previously been acknowledged, that the extraordinary level of giving experienced during the pandemic in 2020/21 has not been maintained, and although we have been able to budget on the basis of that for 2023 and 2024, the Trustees appreciate that this cannot continue indefinitely. At the end of Quarter Two of 2025, the signs are that we shall finish the year with a surplus of the order of £40k, largely due to two legacies expected in July.

Incoming resources from local churches increased by 66% compared with 2023, although this represents a relatively small proportion of the whole. Individual giving (a much bigger percentage of the total) encouragingly held its own compared with last year. Donations from businesses, however, dropped by a devastating 77%, and revenue from grant-making bodies by some 33%. Legacies contributed even less this year, though we have learned that this source of income is an unreliable basis on which to budget. That said, our optimism for 2025 is the result of the two legacies mentioned in the previous paragraph.

The year-end balance sheet shows net assets of £187,547, down by some £140k on last year; this includes £138k of unrestricted funds. In view of our financial position, plans for any potential move to new premises are currently on hold. The ongoing single issue affecting demand for assistance from Brighton Food Bank in particular has been the soaring cost of living crisis which has continued through 2024 and into 2025. We shall seek, as ever, to constantly refine and develop our services and *modus operandi* to maximise our use of unrestricted funds. The above analysis places us substantially above our reserves policy of holding three months expenditure in unrestricted reserves at the end of 2024, with a more optimistic outlook for the end of 2025 as explained above. We have been seeking to widen the scope of our applications to grant making bodies and local businesses, increasing the proportion of food donated 'in kind' to reduce our expenditure on 'bought in' provisions, and careful evaluation of decisions on staff replacements in the immediate future. Encouragingly we have seen a total of £42k in income from grant making bodies and businesses in the first six months of 2025, and appear to be on course for that to rise to £103k by the end of the year (some £30k above the figure for 2024). Close scrutiny remains in place over the organisation's finances, with monthly management accounts prepared and reviewed by the Treasurer and Chair and a quarterly written commentary from the Operations Manager to all the Trustees. We benefit from having a Trustee body who are engaged in and have an understanding of the financial and operational performance of BHCM, providing regular guidance to a young and developing professional team, and supporting the development and mission of the organisation where necessary. With 74% of our funding being unrestricted, the Trustees feel this is a sound position to end the year, but with work to do, giving the organisation a degree of flexibility in delivery of the 2024 objectives. Overall we consider the financial position of the Charity to be satisfactory, and that sufficient and appropriate reserves are held to safeguard the future operations of the Mission. Meanwhile, in the interests of prudent management, we are continuing to explore ways to optimise our financial position and the resources available to us.

Directors' Responsibilities

The Trustees are responsible for preparing the trustees' annual report 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J.C. Prideaux
J.C. Prideaux (Jul 24, 2025 22:45:12 GMT+1)

J Prideaux – Chairman

Date: Jul 24, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BRIGHTON AND HOVE CITY MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 on pages 10 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Mathews

Stephen Mathews (Jul 29, 2025 09:15:59 GMT+1)

Stephen Mathews FCA

Institute of Chartered Accounts in England and Wales

Stewardship

1 Lamb's Passage

London

EC1Y 8AB

Date: Jul 29, 2025

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	111,339	91,893	203,232	267,417
Donated goods	3	-	90,423	90,423	97,745
Other income		558	-	558	713
Total income and endowments		111,897	182,317	294,214	365,876
EXPENDITURE ON:					
Charitable activities	4	13,897	407,159	421,057	413,009
Raising funds		382	19,918	20,300	298
Total expenditure		14,279	427,077	441,356	413,307
Net gains/(losses) on investments		5,673	-	5,673	5,906
Net income/(expenditure)		103,291	(244,761)	(141,470)	(41,526)
Transfers between funds		(241,771)	241,771	-	-
Net movement in funds		(138,480)	(2,990)	(141,470)	(41,526)
Reconciliation of funds:					
Total funds brought forward		276,563	52,454	329,017	370,543
	14	138,083	49,464	187,547	329,017

Movements on reserves and all recognised gains and losses are shown above.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 12-17 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS					
Tangible assets	7	-	-	-	-
Investments	8	112,650	-	112,650	106,978
		112,650	-	112,650	106,978
CURRENT ASSETS					
Stock	9	-	1,972	1,972	4,858
Debtors	10	9,688	-	9,688	10,898
Cash at bank and in hand	11	20,622	47,492	68,114	210,770
		30,310	49,464	79,774	226,526
CURRENT LIABILITIES					
Liabilities falling due within one year	12	4,877	-	4,877	4,487
Net current assets		25,433	49,464	74,897	222,039
NET ASSETS		138,083	49,464	187,547	329,017
FUND BALANCES					
Unrestricted funds	14				
General funds		88,083	-	88,083	226,563
Designated funds		50,000	-	50,000	50,000
Restricted funds	14	-	49,464	49,464	52,454
		138,083	49,464	187,547	329,017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

J.C. Prideaux
J.C.Prideaux (Jul 24, 2025 22:45:12 GMT+1)

Jul 24, 2025

J Prideaux - Chairman

Company number:

05521117

Charity number:

1111067

The notes on page 12-17 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.
The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

- e) Fixed assets and depreciation:
Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.
- Depreciation periods are as follows:
- | | |
|-----------|------------------------|
| Equipment | Between 3 and 10 years |
|-----------|------------------------|
- f) Investments
Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments are valued as follows:
- Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
 - Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.
- g) Stocks
Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.
- h) Pension costs
The company operates a defined contribution scheme for certain of its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.
- i) Taxation
The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- j) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- k) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- l) Critical accounting estimates and areas of judgement
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies	Total 2024 £	Total 2023 £
Donations		
Individuals	120,519	121,040
Churches	11,770	7,066
Businesses and voluntary organisations	9,874	42,963
Grants and other donations	59,969	89,556
Legacies	1,100	6,792
	<u>203,232</u>	<u>267,417</u>
	Total 2024 £	Total 2023 £
Goods donated for:		
Distribution to beneficiaries	90,423	97,745
	<u>90,423</u>	<u>97,745</u>

Income from donated goods is accounted for on the basis of the value of the donations (at £2.37 per kilogram) times the weight of donations received reduced by items that could not be valuably used.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activity

		Total 2024	Total 2023
		£	£
a Direct charitable costs			
Salaries	Note 5	209,693	195,673
Food Bank goods distributed	Note 4c	158,782	169,504
Other direct program costs		5,106	6,462
Media and communications		4,410	3,422
Travel and expenses		770	1,589
Conferences and events		5,545	3,462
Building costs		9,600	12,003
		<u>393,907</u>	<u>392,116</u>
b Support and administration		£	£
Office running costs		8,845	7,675
Accounts preparation and independent examination		3,240	3,240
Subscriptions and professional services		15,065	9,979
		<u>27,150</u>	<u>20,894</u>
Combined charitable activity cost		<u>421,056</u>	<u>413,009</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,240 (2023: £3,240); in addition the charity paid £1,185 (2023: £1,107) to Stewardship for payroll bureau services.

c Donated goods

	Total 2024	Total 2023
	£	£
Foodbank	158,782	169,504
	<u>158,782</u>	<u>169,504</u>

5 Staff costs

The average monthly number of employees during the year was 11 (2023: 10). Its activities are partly carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

Remuneration payable to those serving as key management during the year to 31 December 2024, which comprised the Head of Mission, amounted to £36,967 (2023: £32,245).

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Cost of raising funds

	Total 2024	Total 2023
	£	£
Staff salaries attributable to fundraising	20,300	298
	<u>20,300</u>	<u>298</u>

7 Tangible fixed assets

	Furniture & equipment	Office	Total 2024
	£	£	£
Cost			
At 31 December 2023	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2024	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2023	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2024	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Investments

	2024	2023
	£	£
Investments at market value:		
At 31 December 2023	106,978	101,072
Additions/(Disposals)	-	-
Revaluation	5,672	5,906
At 31 December 2024	<u>112,650</u>	<u>106,978</u>

The investment comprises units in abrdn SLI MyFolio Managed II Fund valued as at year end.

9 Stock

	2024	2023
	£	£
At cost		
Donated goods	1,972	4,858
	<u>1,972</u>	<u>4,858</u>

10 Debtors

Gift aid recoverable	9,688	10,898
Grant income debtor	-	-
	<u>9,688</u>	<u>10,898</u>

11 Cash at bank and in hand

Bank operating accounts	68,077	210,733
Petty cash	37	37
	<u>68,114</u>	<u>210,770</u>

12 Creditors: liabilities falling due within one year

Pension contributions	1,637	1,247
Accruals	3,240	3,240
	<u>4,877</u>	<u>4,487</u>

13 Pension commitments

During the year employer's pension contributions totalling £4,035 (2023: £2,961) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £1,637 (2023: £1,247).

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	226,563	111,897	(14,279)	(241,771)	5,673	88,083
Total Unrestricted Funds	276,563	111,897	(14,279)	(241,771)	5,673	138,083
<i>Restricted Funds</i>						
Building fund	47,492	-	-	-	-	47,492
Fuel aid fund	103	-	-	(103)	-	-
Food Bank donated goods	4,858	90,423	(158,782)	65,472	-	1,972
Food Bank cash fund	-	83,939	(145,857)	61,918	-	-
Care Homes fund	-	335	(54,932)	54,597	-	-
Schools fund	-	7,619	(67,506)	59,887	-	-
	52,454	182,317	(427,077)	241,771	-	49,464
Aggregate of funds	329,017	294,214	(441,356)	-	5,673	187,547

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Investments held as fixed assets	62,650	50,000	-	112,650
Stock	-	-	1,972	1,972
Debtors	9,688	-	-	9,688
Cash at bank and in hand	20,622	-	47,492	68,114
Creditors	(4,877)	-	-	(4,877)
	88,083	50,000	49,464	187,547

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Building fund	50,000	5,007	-	(5,007)	-	50,000
	50,000	5,007	-	(5,007)	-	50,000
<i>General Unrestricted Funds</i>	272,926	98,020	(11,201)	(139,087)	5,906	226,563
Total Unrestricted Funds	322,926	103,028	(11,201)	(144,095)	5,906	276,563
<i>Restricted Funds</i>						
Building fund	42,485	-	-	5,007	-	47,492
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	5,029	97,745	(169,504)	71,588	-	4,858
Food Bank cash fund	-	153,151	(116,770)	(36,381)	-	-
Care Homes fund	-	5,108	(48,417)	43,309	-	-
Schools fund	-	6,844	(67,416)	60,572	-	-
	47,617	262,848	(402,106)	144,095	-	52,454
Aggregate of funds	370,543	365,876	(413,307)	-	5,906	329,017

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Investments held as fixed assets	56,978	50,000	-	106,978
Stock	-	-	4,858	4,858
Debtors	10,898	-	-	10,898
Cash at bank and in hand	163,175	-	47,595	210,770
Creditors	(4,487)	-	-	(4,487)
	226,563	50,000	52,454	329,017

15 Transactions with related parties

During the year the charity:

- received donations totalling £726 (2023: £675) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2023: £nil) were paid to, or for, the trustees, other than reimbursement of travel costs for one trustee who volunteered for the the Food Bank.

During the year the charity also made the following payments to, or for, related parties:

- Rebecca Cummins, who is closely related to Lloyd Cummins (who became a member of key management during 2023) received employment benefits totalling £32,000 for her employment as Operations Manager in the charity.

There have been no transactions with other related parties during the year.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BRIGHTON AND HOVE CITY MISSION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2024	2023	2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	111,339	97,307	-	5,007	91,893	165,103	203,232	267,417
Donated goods	3	-	-	-	-	90,423	97,745	90,423	97,745
Other income		558	713	-	-	-	-	558	713
Total income and endowments		111,897	98,020	-	5,007	182,317	262,848	294,214	365,876
EXPENDITURE ON									
Charitable activities	4	13,897	10,903	-	-	407,159	402,106	421,057	413,009
Raising funds		382	298	-	-	19,918	-	20,300	298
Total expenditure		14,279	11,201	-	-	427,077	402,106	441,356	413,307
Net gains/(losses) on investments		5,673	5,906	-	-	-	-	5,673	5,906
Net income/(expenditure)		103,291	92,725	-	5,007	(244,761)	(139,258)	-141,470	-41,526
Transfers between funds		(241,771)	(139,087)	-	(5,007)	241,771	144,095	-	-
Net movement in funds		(138,480)	(46,362)	-	(5,007)	-2,990	4,836	(141,470)	(41,526)
Reconciliation of funds:									
Total funds brought forward		226,563	272,926	50,000	50,000	52,454	47,617	329,017	370,543
Total funds carried forward		88,083	226,563	50,000	50,000	49,464	52,454	187,547	329,017

Movements on reserves and all recognised gains and losses are shown above.

BRIGHTON AND HOVE CITY MISSION

England & Wales - Charity number 1111067

Accounts

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2023

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2023

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway Rev. E Ham-Riche (from April 2023) D Hughes - Treasurer S Lynch (from October 2023) I Munroe J Prideaux – Chairman K Ridge
Key Staff:	M Jourdain (until 16 January 2023) L Cummins (from 29 May 2023)
Governing Document:	Memorandum and Articles of Association April 2023
Charity registration number:	1111067
Company registration number:	05521117
Registered Office:	Calvary Church Building Stanley Road Brighton BN1 4NJ
Independent Examiner:	Stephen Mathews FCA Stewardship 1, Lamb's Passage London, EC1Y 8AB
Bankers:	Barclays Bank plc PO Box 358 Brighton BN1 1SF

BRIGHTON AND HOVE CITY MISSION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 28 July 2005 and registered as a charity on 26 August 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

New Trustees are appointed by resolution of the existing Trustees and remain in office, subject to a three-yearly re-election process, until resignation or disqualification.

All investments held are in accordance with the powers available to the Trustees and in accordance with statutory requirements.

Objectives and Activities

Our legal remit

The Charity's two-fold objectives are:

- to advance the Christian gospel, both directly through its own activities, and by supporting local churches in the work of evangelism
- to seek the relief of poverty, sickness and distress amongst the inhabitants of the City of Brighton & Hove and surrounding area

The Mission is therefore, by virtue of the above objectives, a Christian charity that is evangelical and non-denominational, however we seek to not only work with and serve the Christian community, but the whole community of Brighton and Hove.

Vision

The vision is to see a Christian presence in every place in our city.

We will achieve this by

- Building relationship with and between the local churches
- Serving people through innovative projects that are uniquely Brighton
- Being a visible hub in the centre of the city

Values

The values underpin the work undertaken by our team and are as follows –

- **God First**
Coming to the Father in prayer, having Jesus as our example, being led by the Holy Spirit, and holding firm to the teachings of the Bible. Accountable.
- **Serve Together**
Empowering one another through sharing knowledge and showing humility. Being accessible to meet the needs of the whole team and being aware of the wellbeing of each individual. Affirming.

- **Honesty and Integrity**

Seeing transparency through open communication, through forgiveness resolving conflict, giving space for people to share, allowing mistakes for people to grow. Admirable.

Missional Activity

The Mission is here to be an extension of the work of the church in its outreach. We recognise that the church, in all its forms, continues the ministry of Jesus and we are here to provide services to help the church achieve this in areas we have developed that would be difficult for individual churches to engage in. These areas have been developed from decades of experience ministering in Brighton and Hove.

The Brighton & Hove City Mission's distinct contribution to the life and witness of the Church is focussed in three main areas of activity carried out through its employees and volunteer workers:

- **Schools** team providing support to some 30 schools across the city and surrounding area, with collective worship and Social, Moral, Spiritual and Cultural development. They provoke interest in Christianity, facilitate connection with the community and faith, and encourage educators.
- **Brighton Food Bank** supports people in financial crisis with emergency food supplies, receiving referrals from over 70 agencies assisting 940 individuals and families last year, with the total number of people helped reaching 1510.
- **Care Homes** team lead acts of worship in the communal lounges of some 28 rest homes (either in person or on-line) with songs, prayer and an engaging illustrated talk, as well as bedside visitation and pastoral care on request.

Achievements and Performance

During the year the Charity has continued with its primary mission of "having a Christian presence in every place in Brighton and Hove." The whole focus of BHCM's ministry is to meet specific needs in the City, serve and equip local churches, and share the love of Christ with individuals - and in consequence a number of people have come to faith. The strategy of working closely alongside local churches and Christian groups in various areas of ministry continues to characterise our approach, and we have now formed and are building on relationships with over 100 local churches both in Brighton and Hove itself and in the wider Sussex area. We also maintain our active affiliation to the City Mission Movement UK, with each team playing its part in encouraging and strengthening teams from other City Missions around the country engaged in similar areas of ministry. The need for new premises remains a priority for us, having long since outgrown the accommodation within the Calvary Church building which we have occupied since 2006. We have more recently revisited the parameters within which our search for a suitable property should be conducted, and have in the last few months identified and made preliminary visits to several possible new locations for the work of BHCM (either freehold or leasehold), though none has yet fully matched our requirements and budget.

Although we had moved on from the immediate effects of the pandemic in 2023, the spectre of Covid remained, and the knock-on effects of wars in both Ukraine and the Middle East, together with the resultant cost-of-living crisis, continued to present us with new challenges particularly in the area of the Food Bank. Demand for this provision has therefore continued at a high level, with yet more individuals and families being sucked into the poverty trap for the first time. The majority of our volunteers from pre-pandemic days (largely in the vulnerable 70+ age bracket) have now been replaced by a somewhat younger generation of volunteers and helpers, whose contributions have been pivotal to the continuation of our work especially in the Food Bank and Care Homes teams. It has

now been possible for both Schools and Care Homes to revert fully to in-person ministry, though due to potential health risks in a confined space we have continued to deal with Food Bank clients outside the building (with a few still receiving home deliveries). Following the untimely death of Mike Jourdain in January, a number of new appointments, both internal and external, have therefore been necessitated in the early part of 2023, and by the end of the year the staff team was back to full strength, providing a stable platform from which to move forward.

The **Schools** team now comprises one full time and two part time members of staff. In addition to seasonal assemblies marking major festivals such as Easter, Harvest and Christmas, we have continued to deliver our suite of workshops ‘What is the Bible?’, ‘Bible in a Flash’ and ‘How can the Bible help me?’, and at Easter were able to take our ‘Hot Off the Press’ presentation developed in 2022 into some additional primary schools who weren’t included last year. We continue to offer prayer/reflection spaces and RE days in specific schools, plus our well tested ‘It’s Your Move’ content designed to equip children in Year 6 preparing for the transition to secondary school. And we have trained a new cohort of Year 8 pupils in ‘Open the Book’, enabling them to use these skills to present Bible stories to younger children. Whilst we have physically made 191 separate in-person visits to some 30 local schools (27 junior and 3 senior/sixth form) in the course of the year, and spoken to an estimated 12,000 children, we are potentially able to reach a much wider clientele through our video library from which schools and other organisations can download resources from our YouTube page. We’ve also trialled a lunch-time club in one of our primary schools, inviting children to come with their questions about the Christian faith. At the higher end of the educational spectrum, we’ve continued our involvement with a pancake café in a local Sixth Form College, which led to us running a Youth Alpha course, working in tandem with our sister organisation ‘Off the Fence’. And, together with their Schools Team, we’ve hosted an ongoing prayer initiative for schools known as ‘The Triangle’ circulating between local churches in different parts of the City. It has been encouraging, too, to be involved with a group of other churches and youth leaders in initiating plans for a future City-wide Youth event.

The **Brighton Food Bank** has continued to be engaged in the alleviation of poverty, principally by providing food to cover immediate, medium and in some cases long term help. This ministry is spearheaded by one full-time and two part-time members of staff, together with a stalwart group of younger volunteers. In 2023 the majority of those we serve have been collecting provisions from the door at our premises, but still with no client access into the building itself; however this gives some opportunity to interact concerning personal needs and to offer individual prayer where appropriate. We have continued to work closely with over 70 local statutory and charitable organisations (such as Mental Health organisations, GP’s, Housing Trusts, Youth Organisations and Advice Centres) who refer their clients to us, which ensures our support is directed to genuinely needy people. We in turn have been delighted to refer clients on to other relevant agencies such as CAP, One CIC who provide supported housing, and Pelican Parcels who recycle and redistribute invaluable commodities for families with babies and small children. Such has been the demand for our services that in 2023 we recorded 3,734 visits/deliveries for 940 separate clients/families availing themselves of this facility, representing a total of 1,510 people. Despite the straitened circumstances of some of our donors, we have continued to bring in a massive 33.3 tons of donated food, including fresh fruit and vegetables; however with the increased demand we have this year (in common with many other food banks) needed to buy in considerable quantities of tinned and packeted goods in addition to perishables like bread, butter and milk. We have once again benefitted from generous donations of ‘gifts in kind’ from schools, churches, businesses and individuals, together with financial contributions from all the above and from a range of relevant grant-making Trusts. Both the harvest period and the run up to Christmas brought in record amounts of donated food, putting us in a strong position in terms of stored goods for the start of the new year. At Christmas we again ran our ‘Heat the Person in their Home’ initiative, through which we were able to supply almost 100 of our clients with a ‘Winter Warming Pack’ containing a blanket, a hot water bottle, a supply of hot chocolate and a Bible verse! Four collection days have been organised at a local supermarket and there have been

significant quantities of food given via in-shop collecting bins and by the supermarkets themselves. Meanwhile the Mission continues to play a key role in the newly formed inter-church group 'Christian Action Brighton'.

The **Care Homes** ministry has maintained contact with our 28 regular Rest Homes through holding monthly services (with total attendances averaging some 235 each month), almost entirely in-person but with the flexibility of making digital versions available where a Home has had to exclude visitors at short notice due to the occasional outbreak of Covid or Norovirus. We have continued to hear of others working in quite different geographical locations accessing our services for use in their own ministry to older people. The staff team currently consists of two part-time members, supported by an enthusiastic team of volunteers who may give anything upwards of one hour per month to assist with the services, and it has been encouraging to see new volunteers gradually coming on board. Our 1:1 befriending service has been maintained for residents in some thirteen Homes, using our own book of photographs to stimulate conversation and memories. We remain an accredited 'Dementia Friendly Organisation', all of our materials being designed with dementia sufferers in mind - including the relatively new 'Music Project', which provides a musical experience with Care Home residents. This year we've piloted a card-making activity in Homes, as a means of building relationships with some of those who may not feel able to attend the services. It was encouraging to be able to 'hand over' one of our Homes to a team from a local church who have now become equipped to take on that responsibility. And in July we hosted a gathering of Rest Homes Team workers from three other City Missions, which was a valuable time of mutual support in the ministry we are engaged in.

Alongside our three main areas of charitable activity, we have a strong backup team based in the Office whose responsibilities include all publicity, administration, finance and the raising of funds for our various ministries. Fundraising from Trusts, now delegated to the Operations Manager (along with looking after individual supporters), has been more closely targeted, and we have continued to benefit from the addition last year of a new part-time member of Operations, now on slightly increased hours, to assist with this. Meanwhile the Head of Mission's function includes building existing and new relationships with churches; and towards the end of the year we were able to appoint a part-time member of the team to oversee our social media presence, Operations - Communications, thus bringing the whole team back to full strength. There is also a dedicated following (including many of our current and former volunteers) committed to raising awareness of BHCM, so that all our staff and volunteer team are passionately involved in encouraging support both in prayer and in financial giving via our various income streams. Video material for each area of ministry has been produced (particularly vital in the Schools and Care Homes). Our website also underwent a complete face-lift last year. We have also maintained an active presence on various social media networks, with some 1,824 'likes' on Facebook (Brighton Food Bank 1,091), where we are seeing increased engagement on our posts; our slightly more recently established Instagram account continues to engage with younger supporters, where we are currently at 328 'followers' (Brighton Food Bank 1,256). And our X (formerly Twitter) 'following' has been maintained at 1,235 (Brighton Food Bank 478).

The Trustees have paid due regard to the Commission's public benefit guidance, and consider that the above account of the charitable activities of the Mission provides ample evidence of our fulfilling these criteria. When planning activities for the year, the Directors have considered the Charity Commission guidance on Charities for the advancement of religion.

The Trustees are satisfied that we now have in place sound policies which are being implemented across all the activities of the Mission covering the key areas of Safeguarding (Children and Vulnerable Adults), Data Protection, Equal Opportunities (including an Ethos Statement), Volunteers and Risk Management, and these are reviewed annually. The Directors have evaluated the risks to which a small charity operating with few employees is exposed: appropriate procedures are in place

to identify, monitor and review these risks on a regular basis. Our Council of Reference, first established during 2005, and streamlined in 2019, now includes some 12-folk selected from amongst prominent Christians, both local and national, who have expressed a willingness to be named in Mission literature as supportive of our ministry, and to offer the benefit of their practical expertise where appropriate.

The Trustees wish to express their gratitude to an increasing number of Trusts and Charitable Foundations who have contributed to various aspects of our ministry in the course of the year. These include: Almond Trust, Brighton & Hove City Council, Brighton & Hove Food Partnership, Charlotte Marshall Charitable Trust, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Patrick & Helena Frost Foundation, GoodNews Evangelical Mission, Leathersellers Company Charitable Fund, One Family, Julia & Hans Rausing Trust, Rosaz Charity, Rotary Club of Brighton, Sussex Community Foundation and Sussex Masonic Giving. Likewise, we are indebted to the following businesses which have made donations towards our work: Bustin & Williams, Critten & Rousell, John Lewis plc, John Vickers Ltd., Learning Technology, Making a Difference Locally, Midnight Communications, Neighbourly Foundation and Paper High Trading.

Overall income for the year 2023 showed a 22% decrease compared with 2022 (largely because of significant legacy income in the previous year). Once again, a considerably bigger proportion of the food distributed by Brighton Food Bank was purchased rather than donated, and the notional valuation of 'gifts in kind' was 24% down on 2022, perhaps due to the current cost of living crisis affecting our donors as well as our clients. Meanwhile, expenditure showed an 8% decrease on 2022, which is largely a reflection of salary costs with fewer staff in post for parts of the year (despite individual salaries being adjusted to keep pace with inflation), though we also operated a tighter budget on the quantity of 'bought in' food over and above that donated 'in kind'. We had budgeted for an overall deficit in 2023 knowing that it would be offset by funds accrued from significant financial surpluses in 2020 and 2021, and in the event we achieved a net deficit of £41,526 (compared with a surplus of £13,851 the year before). It is clear, as has previously been acknowledged, that the extraordinary level of giving experienced during the pandemic in 2020/21 has not been maintained, and although we have been able to budget on the basis of that for 2023 and 2024, the Trustees appreciate that this cannot continue indefinitely.

Incoming resources from local churches again decreased by 41% compared with 2022, reverting to the downward trend noted during the pandemic years, but of course this represents a relatively small proportion of the whole. By contrast, individual giving (a much bigger percentage of the total) was gratifyingly up by some 9% on last year, reversing concerns from 2021/22. Donations from businesses likewise showed an improvement, almost doubling the figure for 2022, though there was a modest 4% fall in revenue from grant-making bodies. Legacies contributed very little this year compared with a substantial sum in 2022, though we have learned that this source of income is an unreliable basis on which to budget.

The year-end balance sheet shows net assets of £329,017, down by some £41,500 on last year; this includes £276,500 of unrestricted funds. With negotiations progressing regarding potential new premises, we may wish at some point to transfer part of our unrestricted assets to augment the restricted building fund (see Note 13 to the Accounts). The ongoing single-issue affecting demand for assistance from Brighton Food Bank in particular has been the soaring cost of living crisis which has continued through 2023 and into 2024. We shall seek, as ever, to constantly refine and develop our services and *modus operandi* to maximise our use of unrestricted funds. The above analysis places us substantially above our reserves policy of holding three months expenditure in unrestricted reserves. We are however anticipating a deficit again in 2024, and are already implementing contingency plans to reduce expenditure and maximise income. These include widening the scope of our applications to grant making bodies and local businesses, increasing the proportion of food donated 'in kind' to reduce our expenditure on 'bought in' provisions, and careful evaluation of

decisions on staff replacements in the immediate future. Much closer scrutiny has now been set in place over the organisation's finances, with monthly management accounts prepared and reviewed by the Treasurer and Chair and a quarterly written commentary from the Operations Manager to all the Trustees. We benefit from having a Trustee body who are engaged in and have an understanding of the financial and operational performance of BHCM, providing regular guidance to a young and developing professional team, and supporting the development and mission of the organisation where necessary. With 28% of our funding being unrestricted, the Trustees feel this is a sound position to end the year, but with work to do, giving the organisation a degree of flexibility in delivery of the 2024 objectives. Overall, we consider the financial position of the Charity to be satisfactory, and that sufficient and appropriate reserves are held to safeguard the future operations of the Mission. Meanwhile, in the interests of prudent management, we are continuing to explore ways to optimise our financial position and the resources available to us.

Directors' Responsibilities

The Trustees are responsible for preparing the trustees' annual report 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J Prideaux

J Prideaux – Chairman

Date: 26 July 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BRIGHTON AND HOVE CITY MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SH Mathews

Stephen Mathews FCA
Institute of Chartered Accounts in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 30 July 2024

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	102,314	165,103	267,417	341,476
Donated goods	3	-	97,745	97,745	127,859
Other income		713	-	713	293
Total income and endowments		103,028	262,848	365,876	469,628
EXPENDITURE ON:					
Charitable activities	4	10,903	402,106	413,009	441,910
Raising funds		298	-	298	216
Total expenditure		11,201	402,106	413,307	442,126
Net gains/(losses) on investments		5,906	-	5,906	(13,651)
Net income/(expenditure)		97,732	(139,258)	(41,526)	13,851
Transfers between funds		(144,095)	144,095	-	-
Net movement in funds		(46,362)	4,836	(41,526)	13,851
Reconciliation of funds:					
Total funds brought forward		322,926	47,618	370,543	356,692
Total funds carried forward	13	276,563	52,454	329,017	370,543

Movements on reserves and all recognised gains and losses are shown above.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	106,978	-	106,978	101,072
		106,978	-	106,978	101,072
CURRENT ASSETS					
Stock	8	-	4,858	4,858	5,029
Debtors	9	10,898	-	10,898	25,441
Cash at bank and in hand	10	163,175	47,595	210,770	244,069
		174,072	52,454	226,526	274,539
CURRENT LIABILITIES					
Liabilities falling due within one year	11	4,487	-	4,487	5,068
Net current assets		169,586	52,454	222,039	269,471
NET ASSETS		276,563	52,454	329,017	370,543
FUND BALANCES					
Unrestricted funds	13				
General funds		226,563	-	226,563	272,926
Designated funds		50,000	-	50,000	50,000
Restricted funds	13	-	52,454	52,454	47,618
		276,563	52,454	329,017	370,543

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 26 July 2024 and were signed on its behalf by:

J Prideaux

J Prideaux - Chairman

Company number: 05521117

Charity number: 1111067

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

- e) Fixed assets and depreciation:
Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.
- Depreciation periods are as follows:
- | | |
|-----------|------------------------|
| Equipment | Between 3 and 10 years |
|-----------|------------------------|
- f) Investments
Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments are valued as follows:
- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
 - ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.
- g) Stocks
Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.
- h) Pension costs
The company operates a defined contribution scheme for certain of its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.
- i) Taxation
The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- j) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- k) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- l) Critical accounting estimates and areas of judgement
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies	Total 2023 £	Total 2022 £
Donations		
Individuals	121,040	111,216
Churches	7,066	11,915
Businesses and voluntary organisations	42,963	14,775
Grants and other donations	89,556	93,585
Legacies	6,792	109,985
	<u>267,417</u>	<u>341,476</u>
	Total 2023 £	Total 2022 £
Goods donated for:		
Distribution to beneficiaries	97,745	127,859
	<u>97,745</u>	<u>127,859</u>

Income from donated goods is accounted for on the basis of the value of the donations (at £2.37 per kilogram) times the weight of donations received reduced by items that could not be valuably used.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activity

		Total 2023	Total 2022
		£	£
a Direct charitable costs			
Salaries	Note 5	195,673	189,656
Food Bank goods distributed	Note 4c	169,504	206,588
Other direct program costs		6,462	9,372
Media and communications		3,422	3,146
Travel and expenses		1,589	318
Conferences and events		3,462	1,467
Building costs		12,003	13,986
		<u>392,116</u>	<u>424,532</u>
b Support and administration		£	£
Office running costs		7,675	8,163
Accounts preparation and independent examination		3,240	2,640
Subscriptions and professional services		9,979	6,575
		<u>20,894</u>	<u>17,378</u>
Combined charitable activity cost		<u>413,009</u>	<u>441,910</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,240 (2022: £3,120); in addition the charity paid £1,107 (2022: £1,045) to Stewardship for payroll bureau services.

c Donated goods

	Total 2023	Total 2022
	£	£
Foodbank	169,504	206,588
	<u>169,504</u>	<u>206,588</u>

5 Staff costs

The average monthly number of employees during the year was 10 (2022: 11). Its activities are partly carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

Remuneration payable to those serving as key management during the year to 31 December 2023, which comprised the Head of Mission (held by two individuals during the year), amounted to £32,245 (2022: £30,455).

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Tangible fixed assets

	Furniture & equipment	Office	Total 2023
	£	£	£
Cost			
At 31 December 2022	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2023	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2022	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2023	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Investments

	2023	2022
	£	£
Investments at market value:		
At 31 December 2022	101,072	114,723
Additions/(Disposals)	-	-
Revaluation	5,906	(13,651)
At 31 December 2023	<u>106,978</u>	<u>101,072</u>

The investment comprises units in Abrdn SLI MyFolio Managed II Fund valued as at year end.

8 Stock

	2023	2022
	£	£
At cost		
Donated goods	4,858	5,029
	<u>4,858</u>	<u>5,029</u>

9 Debtors

Gift aid recoverable	10,898	8,441
Grant income debtor	-	17,000
	<u>10,898</u>	<u>25,441</u>

10 Cash at bank and in hand

Bank operating accounts	210,733	244,032
Petty cash	37	37
	<u>210,770</u>	<u>244,069</u>

11 Creditors: liabilities falling due within one year

Pension contributions	1,247	1,948
Accruals	3,240	3,120
	<u>4,487</u>	<u>5,068</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,961 (2022: £2,288) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £1,247 (2022: £1,948).

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Building fund	50,000	5,007	-	(5,007)	-	50,000
	50,000	5,007	-	(5,007)	-	50,000
<i>General Unrestricted Funds</i>	272,926	98,020	(11,201)	(139,087)	5,906	226,563
Total Unrestricted Funds	322,926	103,028	(11,201)	(144,095)	5,906	276,563
<i>Restricted Funds</i>						
Building fund	42,485	-	-	5,007	-	47,492
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	5,029	97,745	(169,504)	71,588	-	4,858
Food Bank cash fund	-	153,151	(116,770)	(36,381)	-	-
Care Homes fund	-	5,108	(48,417)	43,309	-	-
Schools fund	-	6,844	(67,416)	60,572	-	-
	47,617	262,848	(402,106)	144,095	-	52,454
Aggregate of funds	370,543	365,876	(413,307)	-	5,906	329,017

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Investments held as fixed assets	56,978	50,000	-	106,978
Stock	-	-	4,858	4,858
Debtors	10,898	-	-	10,898
Cash at bank and in hand	163,175	-	47,595	210,770
Creditors	(4,487)	-	-	(4,487)
	226,563	50,000	52,454	329,017

Note: the transfer from the Food Bank cash fund into the Food Bank donated goods fund represent food purchased for distribution.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	178,758	222,109	(12,518)	(101,772)	(13,651)	272,926
Total Unrestricted Funds	228,758	222,109	(12,518)	(101,772)	(13,651)	322,926
<i>Restricted Funds</i>						
Building fund	42,485	-	-	-	-	42,485
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	6,298	127,859	(206,588)	77,460	-	5,029
Food Bank cash fund	78,579	99,981	(109,446)	(69,113)	-	-
Care Homes fund	156	3,693	(47,000)	43,151	-	-
Schools fund	313	15,987	(66,574)	50,274	-	-
	127,935	247,520	(429,608)	101,772	-	47,618
Aggregate of funds	356,693	469,629	(442,126)	-	(13,651)	370,544

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Investments held as fixed assets	51,072	50,000	-	101,072
Stock	-	-	5,029	5,029
Debtors	25,441	-	-	25,441
Cash at bank and in hand	201,481	-	42,588	244,069
Creditors	(5,068)	-	-	(5,068)
	272,926	50,000	47,617	370,544

14 Transactions with related parties

During the year the charity:

- received donations totalling £675 (2022: £15,687) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2022: £nil) were paid to, or for, the trustees, other than reimbursement of travel costs for one trustee who volunteered for the Food Bank.

During the year the charity also made the following payments to, or for, related parties:

- Rebecca Cummins, who is closely related to Lloyd Cummins (who became a member of key management during the year) received employment benefits totalling £27,831 for her employment as Operations Manager in the charity.

There have been no transactions with other related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BRIGHTON AND HOVE CITY MISSION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2023	2022	2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	97,307	221,816	5,007	-	165,103	119,660	267,417	341,476
Donated goods	3	-	-	-	-	97,745	127,859	97,745	127,859
Other income		713	293	-	-	-	-	713	293
Total income and endowments		98,020	222,109	5,007	-	262,848	247,519	365,876	469,628
EXPENDITURE ON									
Charitable activities	4	10,903	12,302	-	-	402,106	429,608	413,009	441,910
Raising funds		298	216	-	-	-	-	298	216
Total expenditure		11,201	12,518	-	-	402,106	429,608	413,307	442,126
Net gains/(losses) on investments		5,906	-13,651	-	-	-	-	5,906	-13,651
Net income/(expenditure)		92,725	195,940	5,007	-	(139,258)	(182,089)	-41,526	13,851
Transfers between funds		(139,087)	(101,772)	(5,007)	-	144,095	101,772	-	-
Net movement in funds		(46,362)	94,168	-	-	4,836	(80,317)	(41,526)	13,851
Reconciliation of funds:									
Total funds brought forward		272,926	178,758	50,000	50,000	47,618	127,935	370,544	356,693
Total funds carried forward		226,563	272,926	50,000	50,000	52,454	47,618	329,018	370,544

Movements on reserves and all recognised gains and losses are shown above.

BRIGHTON AND HOVE CITY MISSION

England & Wales - Charity number 1111067

Accounts

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2022

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2022

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway E Ham-Riche (appointed 28 April 2023) D Hughes - Treasurer I Munroe J Prideaux – Chairman K Ridge
Key Staff:	M Jourdain (until 16 January 2023) L Cummins (from 29 May 2023)
Governing Document:	Memorandum and Articles of Association March 2017
Charity registration number:	1111067
Company registration number:	05521117
Registered Office:	Calvary Church Building Stanley Road Brighton BN1 4NJ
Independent Examiner:	Stephen Mathews FCA Stewardship 1, Lamb's Passage London, EC1Y 8AB
Bankers:	Barclays Bank plc PO Box 358 Brighton BN1 1SF

BRIGHTON AND HOVE CITY MISSION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 28 July 2005 and registered as a charity on 26 August 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

New Trustees are appointed by resolution of the existing Trustees and remain in office for a maximum of nine years, subject to a three-yearly re-election process.

All investments held are in accordance with the powers available to the Trustees and in accordance with statutory requirements.

Objectives and Activities

“Our legal remit”

The Charity's two-fold objectives are:

- to advance the Christian gospel, both directly through its own activities, and by supporting local churches in the work of evangelism
- to seek the relief of poverty, sickness and distress amongst the inhabitants of the City of Brighton & Hove and surrounding area

The Mission is therefore, by virtue of the above objectives, a Christian charity that is evangelical and non-denominational, however we seek to not only work with and serve the Christian community, but the whole community of Brighton and Hove.

“Our aim”

Our aim is to see lives transformed by the love of God in the community.

“Why the Mission?”

The Mission is here to be an extension of the work of the church in its outreach. We recognise that the church, in all its forms, continues the ministry of Jesus and we are here to provide services to help the church achieve this in areas we have developed that would be difficult for individual churches to engage in. These areas have been developed from decades of experience ministering in Brighton and Hove.

The Brighton & Hove City Mission's distinct contribution to the life and witness of the Church is focussed in three main areas of activity carried out through its employees and volunteer workers:

1. **Schools** team providing support to some 30 schools across the City and surrounding area, with collective worship and Social, Moral, Spiritual and Cultural development. They provoke interest in Christianity, facilitate connection with the community and faith, and encourage educators.

2. **Brighton Food Bank** supports people in financial crisis with the provision of emergency food, receiving referrals from over 70 agencies assisting 1171 individuals and families last year, with the total number of people helped reaching 1811.

3. **Rest Homes** team lead acts of worship in the communal lounges of some 35 rest homes (either in person or on-line) with songs, prayer and an engaging illustrated talk, as well as bedside visitation and pastoral care on request.

Achievements and Performance

During the year the Charity has continued with its primary mission of “serving the City, with the Church, for Christ” here in Brighton and Hove. The whole focus of BHCM’s ministry is to meet specific needs in the City, serve and equip local churches, and share the love of Christ with individuals - and in consequence a number of people have come to faith. The strategy of working closely alongside local churches and Christian groups in various areas of ministry continues to characterise our approach, and we have now formed and are building on relationships with over 100 local churches both in Brighton and Hove itself and in the wider Sussex area. We also maintain our active affiliation to the City Mission Movement UK, with each team playing its part in encouraging and strengthening teams from other City Missions around the country engaged in similar areas of ministry. The need for new premises remains a priority for us, having long since outgrown the accommodation within the Calvary Church building which we have occupied since 2006. From the beginning of this year we have been moving forward negotiations to secure a long lease on an unoccupied building owned by Brighton & Hove Council which is close to our existing site; this would give us additional floor space, greater flexibility and crucially enable us to house Brighton Food Bank entirely on the ground floor.

Some semblance of normality returned to our various areas of ministry in 2022, after the strictures of the pandemic and lockdowns were gradually lifted; however, the war in Ukraine and the escalating cost-of-living crisis has presented us with new challenges particularly in the work of the Food Bank. Demand for this provision has therefore continued at a high level, with yet more individuals and families being sucked into the poverty trap for the first time, together with a number of Ukrainian refugees now domiciled in Brighton being added to our books. The majority of our volunteers from pre-pandemic days (largely in the vulnerable 70+ age bracket) have now been replaced by a somewhat younger generation of volunteers and helpers, whose contributions have been pivotal to the continuation of our work particularly in the Food Bank and Rest Homes teams. It has also been possible to gradually return to our former *modus operandi* in the Schools and Rest Homes, whilst continuing to provide some on-line resources where (for example) Rest Homes have been forced to again close their doors temporarily as new Covid outbreaks have struck.

We would like to record our enormous gratitude to Mike Jourdain, who became Head of Mission in January 2020, and continued also to oversee the running of Brighton Food Bank for the next three years. It is with great sadness that we now record Mike’s untimely death in January 2023, after a battle of several years with oesophageal cancer. Mike’s contribution, particularly to the early stages of negotiations over a potential new premises, was both passionate and businesslike - and if we are ultimately successful in securing a lease on the former Lloyds Bank building at Preston Circus, it will be something of a legacy to his untiring commitment to that cause. A number of new appointments, both internal and external, have therefore been necessitated in the early part of 2023.

The **Schools** team now comprises one full time and two part time members of staff. In addition to song assemblies and seasonal presentations marking major festivals such as Easter, Harvest (the first

to once again be delivered in person) and Christmas, we have also added a number of new digital resources dealing with themes such as ‘discipline’, ‘honesty’, ‘inspiration’ and ‘hope’, with relevant applications to the lives of the children. Easter 2022 saw a new project ‘Hot Off the Press’ run in conjunction with our sister organisation ‘Off the Fence’, and trialled with Years 5/6 in several primary schools, which gave pupils the opportunity to examine the evidence for the resurrection in a fun and hands-on way. We continue to offer prayer/reflection spaces, Bible workshops and RE days in specific schools, plus our well tested ‘It’s Your Move’ content designed to equip children in Year 6 preparing for the transition to secondary school. In addition we have this year trained in and delivered for the first time material from the ‘Understanding Christianity’ course, which was well received. Whilst we have physically made 65 separate in-person visits to some 25 local schools in the course of the year, and spoken to an estimated 8000 children, the advantage of the video library is that it potentially reaches a much wider clientele who are able to freely download resources from our YouTube page. At the higher end of the educational spectrum, we’ve become involved recently with a pancake café in a local Sixth Form College, again working in tandem with our friends from ‘Off the Fence’, with whom we also host a prayer initiative for schools known as ‘The Triangle’ circulating between local churches in different parts of the City.

The **Brighton Food Bank** has continued to be engaged in the alleviation of poverty, principally by providing food to cover immediate, medium and in some cases long term help. This ministry is spearheaded by one full-time and three part-time members of staff, together with a stalwart group of younger volunteers. In 2022 a gradually increasing proportion of those we serve have moved back to collecting provisions from the door at our premises, but still with no client access into the building itself; however this gives some opportunity to interact concerning personal needs and to offer individual prayer where appropriate. We have continued to work closely with over 70 local statutory and charitable organisations (such as Mental Health organisations, GP’s, Housing Trusts, Youth Organisations and Advice Centres) who refer their clients to us, which ensures our support is directed to genuinely needy people. We in turn have been delighted to refer clients on to other relevant agencies such as CAP, One CIC who provide supported housing, and Pelican Parcels who recycle and redistribute invaluable commodities for families with babies and small children. Such has been the demand for our services that in 2022 we again recorded a staggering 5,578 visits/ deliveries (up by 28% on 2021) from 1,223 separate clients/families availing themselves of this facility, representing a total of 1,811 people. Despite the straitened circumstances of some of our donors, we have continued to bring in a massive 53.4 tonnes of donated food, including fresh fruit and vegetables; however with the increased demand we have this year (in common with many other food banks) needed to buy in considerable quantities of tinned and packeted goods in addition to perishables like bread, butter and milk. We have once again benefitted from generous donations of ‘gifts in kind’ from schools, churches, businesses and individuals, together with financial contributions from all the above and from a range of relevant grant-making Trusts. Both the harvest period and the run up to Christmas brought in record amounts of donated food, putting us in a strong position in terms of stored goods for the start of the new year. At Christmas we initiated a ‘Heat the Person in their Home’ project, through which we were able to supply several hundred of our clients with a ‘Winter Warming Pack’ containing a blanket, a hot water bottle, a supply of hot chocolate and a Bible verse! With Covid restrictions now lifted, collection days at local supermarkets have been re-established this year - and there have been significant quantities of food given via in-shop collecting bins and by the supermarkets themselves. Meanwhile the Mission continues to play a key role in the newly formed inter-church group ‘Christian Action Brighton’.

The **Rest Homes** ministry has maintained contact with our 27 regular Rest Homes through holding monthly services (with total attendances averaging some 230 each month), mostly in-person but with the flexibility of making digital versions available where a Home has had to exclude visitors at short

notice due to new outbreaks of Covid. We have continued to hear of others working in quite different geographical locations accessing our services for use in their own ministry to older people. The staff team currently consists of two part-time members, supported by an enthusiastic team of volunteers who may give anything upwards of one hour per month to assist with the services. During the year we held a recruiting drive/taster day for new volunteers to join the team, and it has been encouraging to see several new members added as a result. As the year has progressed we have been able to rebuild our 1:1 befriending service for residents in some eight Homes, and have produced our own book of photographs to stimulate conversation and memories, a copy of which was presented to each of our Homes at Christmas. A variety of other resources have been sent out to the Homes individually, both activity material and song sheets for residents, together with support and encouragement for Rest Home staff. Funded by a local church, we have been able to provide portable DVD players to a number of Homes, so that residents can share in our services in the privacy of their own rooms. We also remain an accredited 'Dementia Friendly Organisation', all of our materials being designed with dementia sufferers in mind - including the new initiative this year of the 'Music Project', where a local church helped us launch an interactive musical experience with Care Home residents, a model we hope to replicate in other settings.

Alongside our three main areas of charitable activity, we have a strong backup team based in the Office whose responsibilities include all publicity, administration, finance and the raising of funds for our various ministries. Fund raising from Trusts, now delegated to the Office Manager (along with looking after individual supporters), has been more closely targeted, and we have benefitted from the addition of a new part-time member of the Head Office team to assist with this. Meanwhile the Head of Mission's function includes building existing and new relationships with churches; and our Media and Communications Manager (a part-time role, jointly held with leading the Schools Team) oversees our Social Media platforms. There is also a dedicated following (including many of our current and former volunteers) committed to raising awareness of BHCM, so that all our staff and volunteer team are passionately involved in encouraging support both in prayer and in financial giving via our various income streams. The Media Manager has continued to provide video material for each area of ministry (particularly vital in the Schools and Rest Homes) and for our website, which has now undergone a complete face-lift. We have also maintained an active presence on various social media networks, with some 1,800 'likes' on Facebook (Brighton Foodbank 1,050), where we are seeing increased engagement on our posts; our slightly more recently established Instagram account continues to engage with younger supporters, where we are currently at 289 'followers' (Brighton Foodbank 1,177) And our Twitter 'following' has been maintained at 1,244 (Brighton Foodbank 491).

The Trustees have paid due regard to the Commission's public benefit guidance, and consider that the above account of the charitable activities of the Mission provides ample evidence of our fulfilling these criteria. When planning activities for the year, the Directors have considered the Charity Commission guidance on Charities for the advancement of religion.

The Trustees are satisfied that we now have in place sound policies which are being implemented across all the activities of the Mission covering the key areas of Safeguarding (Children and Vulnerable Adults), Data Protection, Equal Opportunities (including an Ethos Statement), Volunteers and Risk Management, and these are reviewed annually. The Directors have evaluated the risks to which a small charity operating with few employees is exposed: appropriate procedures are in place to identify, monitor and review these risks on a regular basis. Our Council of Reference, first established during 2005, and streamlined in 2019, now includes some 12 folk selected from amongst prominent Christians, both local and national, who have expressed a willingness to be named in

Mission literature as supportive of our ministry, and to offer the benefit of their practical expertise where appropriate.

The Trustees wish to express their gratitude to an increasing number of Trusts and Charitable Foundations who have contributed to various aspects of our ministry in the course of the year. These include: Almond Trust, Brighton & Hove City Council, Barleycorn Trust, Brighton and Hove Food Partnership, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Emmaus Christian Fund, Green Hills Trust, Jerusalem Trust, Leathersellers Company Charitable Fund, Letitia Tilbury Turner & Lord Haddo's Trust, Rosaz Charity. Likewise we are indebted to the following businesses which have made donations towards our work: ARMA, CAE Technology Centre and Community Housing Systems Ltd, Industry Recruitment, Infinite Ltd, John Vickers Ltd, Kings Academy Ringmer, Kreston Reeves, Midnight Comms, Quantuma ADV Ltd, Rethink, Rotary Club, So Compliant, Sussex Peasant, The Property Institute, U3A Patcham, UK Plumbing Services, Unite, Waitrose Ltd.

Overall income for the year 2022 showed a substantial 23% increase compared with 2021, and indeed was only 4% short of our record year in 2020 when giving rose to exceptional heights during the Covid pandemic. As in recent years, a bigger proportion of the food distributed by Brighton Food Bank was purchased rather than donated, but the notional valuation of 'gifts in kind' was still 21.4% greater than in 2021 continuing the upward trend of the years prior to 2019, and suggesting that churches and individuals have now reverted to their pre-Covid behaviour. Meanwhile, expenditure showed a 24.6% increase on 2021, partly due to maintaining a full complement of employed staff with a 5% salary increase across the board, and partly to a 34% rise in the quantity (value) of food distributed even compared with last year's substantial amounts (some £78k being spent on 'bought in' food over and above that donated 'in kind') This increase in expenditure was sanctioned on the basis of our significant financial surpluses in 2020 and 2021 amounting in total to £214k. Consequent upon the above, our surplus for the year was £13,851, compared with £32,844 in 2021 and an unprecedented £180,779 in 2020. It is clear that the extraordinary level of giving experienced during the pandemic in 2020 has not been maintained, as one might have expected - though we are still 'living within our means', and the Trustees consider that our surplus of around £14k, taken together with substantially larger figures in the preceding two years, is sufficient to endorse the financial implications of the general direction in which the charity is moving.

Incoming resources from local churches increased by 7.4% compared with 2021, partially reversing a downward trend in the previous two years during the pandemic when church buildings had been closed for significant periods. The decline in individual giving noted last year continued in 2022, albeit less drastically, with a further 9.3% fall from the exceptionally high levels of 2020. Following on a massive 418% increase in donations from businesses in 2021, that figure decreased by some 75% in 2022; there was, however, a 48.5% increase this year in revenue from grant-making bodies. Legacies contributed a pleasing £110k in 2022, though we have learned that this source of income is an unreliable basis on which to budget.

The year end balance sheet shows net assets of £370,543, up by some £13.9k on last year; this includes £322.9k of unrestricted funds. With negotiations progressing regarding potential new premises, we may wish at some point to transfer part of our unrestricted assets to augment the designated building fund. Whereas in 2021 we were mainly meeting needs resulting from job losses and other hardships during the Covid-19 pandemic, the new issue for 2022 which has continued into 2023 is the soaring cost of living crisis. We shall seek, as ever, to constantly refine and develop our services and *modus operandi* to maximise our use of unrestricted funds. The above analysis places us substantially above our reserves policy of holding 3 months expenditure in unrestricted reserves. In view of this we

consider the financial position of the Charity to be satisfactory, and that sufficient and appropriate reserves are held to safeguard the future operations of the Mission. Meanwhile, in the interests of prudent management, we are continuing to explore ways to increase our income from new and existing sources.

Much closer scrutiny has now been set in place over the organisation's finances, with monthly management accounts prepared and reviewed by the Treasurer and Chairman and a quarterly written commentary from the Treasurer to all the Trustees. Fund raising from Trusts, now delegated to the Office Manager, has been more closely targeted, and provision for additional staffing put in place to assist with this. The Trustees have approached budgeting for 2023 with cautious optimism, as significant elements of the generous financial provision received during Coronavirus appear to have been maintained now that the nation has returned to relative normality post-pandemic.

Directors' Responsibilities

The Trustees are responsible for preparing the trustees' annual report 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J Prideaux

J Prideaux – Chairman

Date: 6/9/23

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BRIGHTON AND HOVE CITY MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 9 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Mathews

Stephen Mathews FCA
Institute of Chartered Accounts in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 12 September 2023

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	221,816	119,660	341,476	276,723
Donated goods	3	-	127,859	127,859	105,300
Other income		293	-	293	1,119
Total income and endowments		222,109	247,519	469,628	383,143
EXPENDITURE ON:					
Charitable activities	4	12,302	429,608	441,910	356,512
Raising funds		216	-	216	29
Total expenditure		12,518	429,608	442,126	356,541
Net gains/(losses) on investments		(13,651)	-	(13,651)	6,243
Net income/(expenditure)		195,940	(182,089)	13,851	32,844
Transfers between funds		(101,772)	101,772	-	-
Net movement in funds		94,168	(80,317)	13,851	32,844
Reconciliation of funds:					
Total funds brought forward		228,758	127,934	356,692	323,848
Total funds carried forward	13	322,926	47,618	370,543	356,692

Movements on reserves and all recognised gains and losses are shown above.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-16 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	101,072	-	101,072	114,723
		101,072	-	101,072	114,723
CURRENT ASSETS					
Stock	8	-	5,029	5,029	6,298
Debtors	9	25,441	-	25,441	7,631
Cash at bank and in hand	10	201,481	42,588	244,069	235,382
		226,922	47,618	274,540	249,311
CURRENT LIABILITIES					
Liabilities falling due within one year	11	5,068	-	5,068	7,342
Net current assets		221,853	47,618	269,471	241,970
NET ASSETS		322,926	47,618	370,544	356,692
FUND BALANCES					
Unrestricted funds	13				
General funds		272,926	-	272,926	178,758
Designated funds		50,000	-	50,000	50,000
Restricted funds	13	-	47,618	47,618	127,934
		322,926	47,618	370,543	356,692

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on **6 September** 2023 and were signed on its behalf by:

J Prideaux

J Prideaux - Chairman

Company number: 05521117

Charity number: 1111067

The notes on page 11-16 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.
The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies (continued)

e) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.

Depreciation periods are as follows:

Equipment	Between 3 and 10 years
-----------	------------------------

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

h) Pension costs

The company operates a defined contribution scheme for certain of its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Total 2022 £	Total 2021 £
Donations		
Individuals	111,216	131,081
Churches	11,915	11,091
Businesses and voluntary organisations	14,775	59,587
Grants and other donations	93,585	63,009
Legacies	109,985	11,954
	341,476	276,723
	Total 2022 £	Total 2021 £
Goods donated for:		
Distribution to beneficiaries	127,859	105,300
	127,859	105,300

Income from donated goods is accounted for on the basis of the value of the donations (at £2.37 per kilogram) times the weight of donations received reduced by items that could not be valuably used.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activity

		Total 2022	Total 2021
		£	£
a Direct charitable costs			
Salaries	Note 5	189,656	163,240
Food Bank goods distributed	Note 4c	206,588	154,449
Other direct program costs		9,372	5,165
Media and communications		3,146	2,708
Travel and expenses		318	226
Conferences and events		1,467	820
Building costs		13,986	9,600
		<u>424,532</u>	<u>336,208</u>
b Support and administration		£	£
Office running costs		8,163	10,447
Accounts preparation and independent examination		2,640	3,120
Subscriptions and professional services		6,575	6,738
		<u>17,378</u>	<u>20,304</u>
Combined charitable activity cost		<u>441,910</u>	<u>356,512</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,120 (2021: £2,880); in addition the charity paid £1,045 (2021: £960) to Stewardship for payroll bureau services.

c Donated goods	Total 2022	Total 2021
	£	£
Foodbank	206,588	154,449
	<u>206,588</u>	<u>154,449</u>

5 Staff costs

The average monthly number of employees during the year was 11 (2021: 10). Its activities are partly carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

Remuneration payable to those serving as key management during the year to 31 December 2022, which comprised the Head of Mission, amounted to £30,455 (2021: £27,857).

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Tangible fixed assets

	Furniture & equipment	Office	Total 2022
	£	£	£
Cost			
At 31 December 2021	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2022	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2021	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2022	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Investments

	2022	2021
	£	£
Investments at market value:		
At 31 December 2021	114,723	108,480
Additions/(Disposals)	-	-
Revaluation	(13,651)	6,243
At 31 December 2022	<u>101,072</u>	<u>114,723</u>

The investment comprises units in abrdn SLI MyFolio Managed II Fund valued as at year end.

8 Stock

	2022	2021
	£	£
At cost		
Donated goods	5,029	6,298
	<u>5,029</u>	<u>6,298</u>

9 Debtors

Gift aid recoverable	8,441	7,631
Grant income debtor	17,000	-
	<u>25,441</u>	<u>7,631</u>

10 Cash at bank and in hand

Bank operating accounts	244,032	235,335
Petty cash	37	48
	<u>244,069</u>	<u>235,383</u>

11 Creditors: liabilities falling due within one year

Pension contributions	1,948	4,462
Accruals	3,120	2,880
	<u>5,068</u>	<u>7,342</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,972 (2021: £2,288) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £1,948 (2021: £4,462).

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	178,758	222,109	(12,518)	(101,772)	(13,651)	272,926
Total Unrestricted Funds	228,758	222,109	(12,518)	(101,772)	(13,651)	322,926
<i>Restricted Funds</i>						
Building fund	42,485	-	-	-	-	42,485
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	6,298	127,859	(206,588)	77,460	-	5,029
Food Bank cash fund	78,579	99,981	(109,446)	(69,113)	-	-
Rest Homes fund	156	3,693	(47,000)	43,151	-	-
Schools fund	313	15,987	(66,574)	50,274	-	-
	127,934	247,519	(429,608)	101,772	-	47,618
Aggregate of funds	356,692	469,628	(442,126)	-	(13,651)	370,543

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Investments held as fixed assets	51,072	50,000	-	101,072
Stock	-	-	5,029	5,029
Debtors	25,441	-	-	25,441
Cash at bank and in hand	201,481	-	42,588	244,069
Creditors	(5,068)	-	-	(5,068)
	272,926	50,000	47,618	370,544

Note: the transfer from the Food Bank cash fund into the Food Bank donated goods fund represent food purchased for distribution.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	146,175	104,180	(9,070)	(68,769)	6,243	178,758
Total Unrestricted Funds	196,175	104,180	(9,070)	(68,769)	6,243	228,758
<i>Restricted Funds</i>						
Building fund	32,410	10,075	-	-	-	42,485
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	9,720	105,300	(154,449)	45,727	-	6,298
Food Bank cash fund	77,133	151,885	(104,712)	(45,727)	-	78,579
Rest Homes fund	8,307	1,250	(36,286)	26,885	-	156
Schools fund	-	10,453	(52,023)	41,884	-	313
	127,673	278,963	(347,471)	68,769	-	127,934
Aggregate of funds	323,848	383,143	(356,541)	-	6,243	356,692

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Investments held as fixed assets	64,723	50,000	-	114,723
Stock	-	-	6,298	6,298
Debtors	7,631	-	-	7,631
Cash at bank and in hand	113,746	-	121,636	235,382
Creditors	(7,342)	-	-	(7,342)
	178,758	50,000	127,934	356,692

14 Transactions with related parties

During the year the charity:

- received donations totalling £675 (2020: £15,687) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2020: £nil) were paid to, or for, the trustees, other than reimbursement of travel costs for one trustee who volunteered for the the Food Bank.

There have been no transactions with other related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BRIGHTON AND HOVE CITY MISSION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2022	2021	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	221,815.88	103,060.13	-	-	119,660.13	173,662.48	341,476.01	276,722.61
Donated goods	3	-	-	-	-	127,859.36	105,300.47	127,859.36	105,300.47
Other income		292.70	1,119.42	-	-	-	-	292.70	1,119.42
Total income and endowments		222,109	104,180	-	-	247,519	278,963	469,628	383,143
EXPENDITURE ON									
Charitable activities	4	12,302	9,042	-	-	429,608	347,471	441,910	356,512
Raising funds		216	29	-	-	-	-	216	29
Total expenditure		12,518	9,070	-	-	429,608	347,471	442,126	356,541
Net gains/(losses) on investments		-13,651	6,243	-	-	-	-	-13,651	6,243
Net income/(expenditure)		195,940	101,352	-	-	-182,089	-68,508	13,851	32,844
Transfers between funds		-101,772	-68,769	-	-	101,772	68,769	0	0
Net movement in funds		94,168	32,583	-	-	-80,317	261	13,851	32,844
Reconciliation of funds:									
Total funds brought forward		178,758	146,175	50,000	50,000	127,934	127,673	356,692	323,848
Total funds carried forward		272,926	178,758	50,000	50,000	47,618	127,934	370,543	356,692

Movements on reserves and all recognised gains and losses are shown above.

BRIGHTON AND HOVE CITY MISSION

England & Wales - Charity number 1111067

Accounts

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2021

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway D Hughes - Treasurer I Munroe J Prideaux – Chairman K Ridge (from October 2021)
Key Staff:	M Jourdain
Governing Document:	Memorandum and Articles of Association March 2017
Charity registration number:	1111067
Company registration number:	05521117
Registered Office:	Calvary Church Building Stanley Road Brighton BN1 4NJ
Independent Examiner:	Stephen Mathews FCA Stewardship 1, Lamb's Passage London, EC1Y 8AB
Bankers:	Barclays Bank plc PO Box 358 Brighton BN1 1SF

BRIGHTON AND HOVE CITY MISSION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 28 July 2005 and registered as a charity on 26 August 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

New Trustees are appointed by resolution of the existing Trustees and remain in office, subject to a three-yearly re-election process, until resignation or disqualification.

All investments held are in accordance with the powers available to the Trustees and in accordance with statutory requirements.

Objectives and Activities

“Our legal remit”

The Charity's two-fold objectives are:

- to advance the Christian gospel, both directly through its own activities, and by supporting local churches in the work of evangelism
- to seek the relief of poverty, sickness and distress amongst the inhabitants of the City of Brighton & Hove and surrounding area

The Mission is therefore, by virtue of the above objectives, a Christian charity that is evangelical and non-denominational, however we seek to not only work with and serve the Christian community, but the whole community of Brighton and Hove.

“Our aim”

Our aim is to see lives transformed by the love of God in the community.

“Why the Mission?”

The Mission is here to be an extension of the work of the church in its outreach. We recognise that the church, in all its forms, continues the ministry of Jesus and we are here to provide services to help the church achieve this in areas we have developed that would be difficult for individual churches to engage in. These areas have been developed from decades of experience ministering in Brighton and Hove.

The Brighton & Hove City Mission's distinct contribution to the life and witness of the Church is focussed in three main areas of activity carried out through its employees and volunteer workers:

1. **Schools** team providing support to some 30 schools across the City and surrounding area, with collective worship and Social, Moral, Spiritual and Cultural development. They provoke interest in Christianity, facilitate connection with the community and faith, and encourage educators.

2. **Brighton Food Bank** supports people in financial crisis with emergency Food and Start Up Home Packs, receiving referrals from over 70 agencies assisting 854 individuals and families last year, with the total number of people helped reaching 1223.

3. **Rest Homes** team lead acts of worship in the communal lounges of some 35 rest homes (either in person or on-line) with songs, prayer and an engaging illustrated talk, as well as bedside visitation and pastoral care on request.

Achievements and Performance

During the year the Charity has continued with its primary mission of “serving the City, with the Church, for Christ” here in Brighton and Hove. The whole focus of BHCM’s ministry is to meet specific needs in the City, serve and equip local churches, and share the love of Christ with individuals - and in consequence a number of people have come to faith. Our ministry of working closely alongside local churches and Christian groups in various areas of ministry remains a high priority, as a result of which we have now formed and are building on relationships with over 100 local churches both in Brighton and Hove itself and in the wider Sussex area. In February we created the new post of ‘Head of Mission’, replacing ‘Mission Coordinator’, and giving one Team Leader (currently the Head of the Food Bank Team) senior status with overall responsibility for the running of the whole organisation. All four Team Leaders attended the City Mission Movement’s UK Conference in November and were much encouraged to be able to share with those involved in similar ministries elsewhere in the country. In terms of premises, as we entered 2022 we have been moving forward negotiations to secure a long lease on an unoccupied building owned by Brighton & Hove Council which is close to our existing site; this would give us additional floor space, greater flexibility and crucially enable us to house Brighton Food Bank entirely on the ground floor.

2021 has proved to be another extraordinary year, with the restrictions imposed nationally to manage the ongoing Coronavirus pandemic continuing to influence the way in which we conduct our various areas of ministry. Demand for the Food Bank has continued at a high level, particularly when the government’s ‘furlough’ scheme came to an end in September, plunging a number of individuals and families into the poverty trap for the first time. Our volunteer force from pre-pandemic (largely in the vulnerable 70+ age bracket) has continued to be laid off for their own safety, though they have become a valuable source of prayer support for all areas of the work - and we have been able to take on a few younger volunteers and to expand our employed workforce to make up the shortfall. Likewise, our *modus operandi* in Schools and Rest Homes has been adapted to fit in with the varying restrictions imposed in these establishments as lockdowns have come and gone, making digital resources available throughout, and with some returning to in-person presentations by the end of the year.

The **Schools** team now comprises one full time and one part time member of staff, with a third person joining us part-time from January 2022. Since the pandemic hit in Easter 2020, assemblies have been made available on-line not just to the 30 or so primary/preparatory schools across the City which we had previously served in person, but to a much wider clientele who are able to freely download resources from our YouTube page. Apart from seasonal presentations for Easter, Harvest, ‘Moving On’ and Christmas, the Schools Team have tackled such themes as ‘friendship’, ‘trust’, ‘kindness’ and ‘courage and resilience’, with relevant applications to the lives of the children. We have in the second half of 2021 been able to get back into some ten schools in-person, and it is hoped that this number will gradually increase going forward. It would again be difficult to quantify the total number of pupils benefitting from these presentations, but it is unlikely to be less than the estimated 6,000 to whom we have ministered in previous ‘normal’ years. In March the Schools Team ran a project involving the distribution of over 2,500 individual ‘*Easter Week Journal*’ packs to children in some ten local primary schools with a series of activities for the week leading up to Easter teaching them more about Jesus and the significance of his death on the cross. There have also been opportunities

to work more closely with the *Off the Fence* Schools and Youth Team in local schools, and we were again able to contribute to the Diocese of Chichester's Head Teachers' Conference in October. Due to limited access to school premises, Prayer Spaces have been relatively few in number this year, but we have developed some new material for presentations on 'What is the Bible?' and 'Bible in a Flash' in a small number of locations, and also had input on the subject of collective worship in response to specific requests from individual schools.

The **Brighton Food Bank** has continued to be engaged in the alleviation of poverty, principally by providing food to cover immediate, medium and in some cases long term help. This ministry is spearheaded by one full-time and three part-time members of staff, with the number of 'paid' hours gradually increasing in the course of the pandemic, together with a stalwart group of younger volunteers. By the end of 2021, we were operating a hybrid of home deliveries and pick-ups from the door at our premises, but still with no client access into the building itself. We have continued to work closely with over 70 local statutory and charitable organisations (such as Mental Health organisations, GP's, Housing Trusts, Youth Organisations and Advice Centres) who refer their clients to us, which ensures our support is directed to genuinely needy people. Such has been the demand for our services that in 2021 we again recorded a staggering 4,341 visits/deliveries (up by almost a third on 2020) from 854 separate clients/families availing themselves of this facility, representing a total of 1223 people. The refitting of the Food Bank shop undertaken in 2019 has continued to serve us well, and we have maintained good supplies of fresh fruit and vegetables on our shelves as well as the usual wide range of tinned and packeted goods. We have once again benefitted from generous donations of 'gifts in kind' from schools, churches, businesses and individuals, together with financial contributions from all the above and from a range of relevant grant-making Trusts. Both the harvest period and the run up to Christmas brought in record amounts of donated food, putting us in a strong position in terms of stored goods for the start of the new year - so much so that we were glad to receive some deliveries to a subsidiary collection point at a local church until it could be sorted and transported back to our main premises. Collection days at local supermarkets have not been possible for almost two years, though there have still been significant quantities of food given via in-shop collecting bins and by the supermarkets themselves during this period. A new inter-church group designated 'Christian Action Brighton' has come into being in the course of this year, in the establishment of which the Mission has played a key role.

The **Rest Homes** ministry has, like the Schools work, adapted appropriately to the even greater restrictions imposed on visits to Care Homes since March 2020, maintaining contact with our 27 regular Rest Homes from pre-pandemic times through monthly services made available digitally, either on DVD's or by downloading from the internet. We have continued to hear of others working in quite different geographical locations accessing our services for use in their own ministry to older people. A variety of other resources have been sent out to our Homes, both activity material and song sheets for residents together with support and encouragement for Rest Home staff - and our volunteer team has continued to meet weekly for prayer and fellowship on Zoom. By November, it had been possible to restart in-person services in 14 of our Care Homes, roughly one-third of the total number, but the digital services continue to be necessary elsewhere and are still much appreciated. We remain an accredited 'Dementia Friendly Organisation', all of our materials being designed with dementia sufferers in mind. We have also been pleased to have some input into a recent Anna Chaplaincy on-line Conference sharing some of our expertise with others facing similar challenges during these days - though our forum for those working in the Care Industry ('Christians Caring for Older People') has still been unable to meet due to the restrictions.

Alongside our three main areas of charitable activity, we have a strong backup team based in the Office whose responsibilities include all publicity, administration, finance and the raising of funds for our various ministries. Fund raising from Trusts, now delegated to the Office Manager (along with looking after individual supporters), has been more closely targeted, and we have benefitted from the addition of a new part-time member of the Head Office team to assist with this. Meanwhile

the Head of Mission's function includes building existing and new relationships with churches; and our Media and Communications Manager (a part-time role, jointly held with leading the Schools Team) oversees our Social Media platforms. There is also a dedicated following (including many of our former volunteers) committed to raising awareness of BHCM, so that all our staff and volunteer team are passionately involved in encouraging support both in prayer and in financial giving via our various income streams. The Media Manager has continued to provide video material for each area of ministry (particularly vital in the Schools and Rest Homes during these Covid times) and for our website, which at the end of 2021 is undergoing a complete face-lift. The old website has attracted in excess of 120,000 page views since we built it. We have also maintained an active presence on various social media networks, with some 1,783 'likes' on Facebook, where we are seeing increased engagement on our posts; we also created an instagram account this year to continue to engage with younger supporters, and are currently at 117 'followers'. Twitter has seen a slight decrease in the last year to 1,257, since we are focusing our energies on engagements rather than followers.

The Trustees have paid due regard to the Commission's public benefit guidance, and consider that the above account of the charitable activities of the Mission provides ample evidence of our fulfilling these criteria. When planning activities for the year, the Directors have considered the Charity Commission guidance on Charities for the advancement of religion.

The Trustees are satisfied that we now have in place sound policies which are being implemented across all the activities of the Mission covering the key areas of Safeguarding (Children and Vulnerable Adults), Data Protection, Equal Opportunities (including an Ethos Statement), Volunteers and Risk Management, and these are reviewed annually. The Directors have evaluated the risks to which a small charity operating with few employees is exposed: appropriate procedures are in place to identify, monitor and review these risks on a regular basis. Our Council of Reference, first established during 2005, and streamlined in 2019, now includes some 12 folk selected from amongst prominent Christians, both local and national, who have expressed a willingness to be named in Mission literature as supportive of our ministry, and to offer the benefit of their practical expertise where appropriate.

The Trustees wish to express their gratitude to an increasing number of Trusts and Charitable Foundations who have contributed to various aspects of our ministry in the course of the year. These include: Almond Trust, Brighton & Hove City Council, City Food Share, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Emmaus Christian Fund, Leathersellers Company Charitable Fund, Neighbourly Ltd, Rosaz Charity, Sussex Community Foundation, Mrs. A. Lacy Tate Trust Fund and J. Vickers Ltd.

Overall income for the year 2021 showed a substantial 22% fall compared with 2020 (a totally exceptional year due to Covid-19 and consequential increased giving both by individuals and through various grant-making bodies in response to the resulting widespread needs); however this figure was still 8% up on 2019. In 2020, and again in 2021, a bigger proportion of the food distributed by Brighton Food Bank was purchased rather than donated, so the notional valuation of 'gifts in kind' remained 12% below that in 2019 (though showed a marginal upturn of 3.5% compared with 2020, suggesting that churches and individuals are beginning to revert to their pre-Covid behaviour) Meanwhile, expenditure showed a 13.5% increase on 2020, partly due to a gradual return to a full complement of employed staff and a 2% salary increase across the board, and partly to a 23% rise in the quantity (value) of food distributed. The latter was authorised on the basis of our significant financial surplus at the end of 2020. Essentially, after some cautious retrenchment in 2020, we are now back to our 2019 levels of expenditure. Consequent upon the above, our surplus for the year was £32,844, compared with the unprecedented £180,779 in 2020 and a deficit of £2,641 in 2019. It is clear that the extraordinary level of giving experienced during the pandemic in 2020 has not been maintained, as one might have expected - though we are still 'living within our means', and the

Trustees consider that our surplus of over £32k is sufficient to endorse the financial implications of the general direction in which the charity is moving.

Incoming resources from local churches fell by a further 18% compared with 2020, although by the end of the year in question most churches had reopened for at least one Sunday service each week. Possibly due to the closure of the churches in 2020, we experienced a phenomenal rise in individual giving during that year, but this fell again by some 43% in 2021. There was, however, a most encouraging increase of 418% from a number of businesses with whom we had been gradually developing relationships, partially offset by a slightly disappointing drop of 56% in revenue from grant-making bodies. Legacies contributed about £12k, though we have learned that this source of income is an unreliable basis on which to budget.

The year end balance sheet shows net assets of £356,692, up by some £32k on last year. This includes £228k of unrestricted funds, of which we have already set aside a sum of £50k to finance the pioneering of new experimental areas of ministry. With negotiations progressing regarding potential new premises, we may well wish to transfer some of our unrestricted assets to augment the designated building fund. Whereas last year we were mainly meeting needs resulting from job losses and other hardships during the Covid-19 pandemic, the new issue for 2022 is the soaring cost of living crisis partly resulting from the war in Ukraine and consequent supply problems. We are also ministering to a significant group of Ukrainian refugees who have currently settled in the Brighton area. We shall seek, as ever, constantly to refine and develop our services and *modus operandi* to maximise our use of unrestricted funds. The above analysis places us substantially above our reserves policy of holding 3 months expenditure in unrestricted reserves. In view of this we consider the financial position of the Charity to be satisfactory, and that sufficient and appropriate reserves are held to safeguard the future operations of the Mission. Meanwhile, in the interests of prudent management, we are continuing to explore ways to increase our income from new and existing sources.

Much closer scrutiny has now been set in place over the organisation's finances, with monthly management accounts prepared and reviewed by the Treasurer and Chairman and a written commentary from the Treasurer to all the Trustees. Fund raising from Trusts, now delegated to the Office Manager, has been more closely targeted, and provision for additional staffing put in place to assist with this. The Trustees continue to approach budgeting for 2022 with cautious optimism, as it remains unclear to what extent the generous financial provision during Coronavirus will continue once the nation returns to relative normality post-pandemic.

Directors' Responsibilities

The Trustees are responsible for preparing the trustees' annual report 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J Prideaux

J Prideaux – Chairman

Date: 25/8/22

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BRIGHTON AND HOVE CITY MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Mathews

Stephen Mathews FCA
Institute of Chartered Accounts in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 31st August 2022

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	103,060	173,662	276,723	386,478
Donated goods	3	-	105,300	105,300	101,750
Other income		1,119	-	1,119	272
Total income and endowments		104,180	278,963	383,143	488,500
EXPENDITURE ON:					
Charitable activities	4	9,042	347,471	356,512	313,982
Raising funds		29	-	29	216
Total expenditure		9,070	347,471	356,541	314,198
Net gains/(losses) on investments		6,243	-	6,243	6,477
Net income/(expenditure)		101,352	(68,508)	32,844	180,779
Transfers between funds		(68,769)	68,769	-	-
Net movement in funds		32,583	261	32,844	180,779
Reconciliation of funds:					
Total funds brought forward		196,175	127,673	323,848	143,069
Total funds carried forward	13	228,758	127,934	356,692	323,848

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	114,723	-	114,723	108,480
		114,723	-	114,723	108,480
CURRENT ASSETS					
Stock	8	-	6,298	6,298	9,720
Debtors	9	7,631	-	7,631	12,489
Cash at bank and in hand	10	113,746	121,636	235,382	198,132
		121,377	127,934	249,311	220,341
CURRENT LIABILITIES					
Liabilities falling due within one year	11	7,342	-	7,342	4,973
Net current assets		114,035	127,934	241,970	215,368
NET ASSETS		228,758	127,934	356,692	323,848
FUND BALANCES					
Unrestricted funds	13				
General funds		178,758	-	178,758	146,175
Designated funds		50,000	-	50,000	50,000
Restricted funds	13	-	127,934	127,934	127,673
		228,758	127,934	356,692	323,848

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

J Prideaux
J Prideaux - Chairman

25/8/22
Date

Company number: 05521117

Charity number: 1111067

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

e) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.

Depreciation periods are as follows:

Equipment	Between 3 and 10 years
-----------	------------------------

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

h) Pension costs

The company operates a defined contribution scheme for certain of its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Total 2021 £	Total 2020 £
Donations		
Individuals	131,081	218,315
Churches	11,091	13,588
Businesses and voluntary organisations	59,587	11,501
Grants and other donations	63,009	142,656
Legacies	11,954	417
	<u>276,723</u>	<u>386,478</u>
	Total 2021 £	Total 2020 £
Goods donated for:		
Distribution to beneficiaries	105,300	101,750
	<u>105,300</u>	<u>101,750</u>

Income from donated goods is accounted for on the basis of the value of the donations (at £2 per kilogram) times the weight of donations received reduced by items that could not be valuably used.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activity

		Total 2021	Total 2020
		£	£
a Direct charitable costs			
Salaries	Note 5	163,240	150,932
Food Bank goods distributed	Note 4c	154,449	131,650
Other direct program costs		5,165	1,445
Grants to individuals to address fuel poverty		-	910
Media and communications		2,708	2,059
Travel and expenses		226	218
Conferences and events		820	-
Building costs		9,600	10,075
		<u>336,208</u>	<u>297,288</u>
b Support and administration		£	£
Office running costs		10,447	11,074
Accounts preparation and independent examination		3,120	2,880
Subscriptions and professional services		6,738	2,740
		<u>20,304</u>	<u>16,694</u>
Combined charitable activity cost		<u>356,512</u>	<u>313,982</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,120 (2020: £2,880); in addition the charity paid £1,045 (2020: £960) to Stewardship for payroll bureau services.

c Donated goods	Total 2021	Total 2020
	£	£
Foodbank	154,449	131,650
	<u>154,449</u>	<u>131,650</u>

5 Staff costs

The average monthly number of employees during the year was 10 (2020: 9). Its activities are partly carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

Remuneration payable to key management, which comprised the Head of Mission amounted to £27,857 (2020: £27,310).

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Tangible fixed assets

	Furniture & equipment	Office	Total 2021
	£	£	£
Cost			
At 31 December 2020	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2021	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2020	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2021	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Investments

	2021	2020
	£	£
Investments at market value:		
At 31 December 2020	108,480	52,003
Additions/(Disposals)	-	50,000
Revaluation	6,243	6,477
At 31 December 2021	<u>114,723</u>	<u>108,480</u>

The investment comprises units in abrdn SLI MyFolio Managed II Fund valued as at year end.

8 Stock

	2021	2020
	£	£
At cost		
Donated goods	6,298	9,720
	<u>6,298</u>	<u>9,720</u>

9 Debtors

Gift aid recoverable	7,631	12,489
	<u>7,631</u>	<u>12,489</u>

10 Cash at bank and in hand

Bank operating accounts	235,335	198,083
Petty cash	48	49
	<u>235,382</u>	<u>198,132</u>

11 Creditors: liabilities falling due within one year

Pension contributions	4,462	2,093
Accruals	2,880	2,880
	<u>7,342</u>	<u>4,973</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,385 (2020: £2,288) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £4,462 (2019: £2,093).

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	146,175	104,180	(9,070)	(68,769)	6,243	178,758
Total Unrestricted Funds	196,175	104,180	(9,070)	(68,769)	6,243	228,758
<i>Restricted Funds</i>						
Building fund	32,410	10,075	-	-	-	42,485
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	9,720	105,300	(154,449)	45,727	-	6,298
Food Bank cash fund	77,133	151,885	(104,712)	(45,727)	-	78,579
Rest Homes fund	8,307	1,250	(36,286)	26,885	-	156
Schools fund	-	10,453	(52,023)	41,884	-	313
	127,673	278,963	(347,471)	68,769	-	127,934
Aggregate of funds	323,848	383,143	(356,541)	-	6,243	356,692

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Investments held as fixed assets	64,723	50,000	-	114,723
Stock	-	-	6,298	6,298
Debtors	7,631	-	-	7,631
Cash at bank and in hand	113,746	-	121,636	235,382
Creditors	(7,342)	-	-	(7,342)
	178,758	50,000	127,934	356,692

Note: the transfer from the Food Bank cash fund into the Food Bank donated goods fund represent food purchased for distribution.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	29,570	142,397	(9,168)	(23,101)	6,477	146,175
Total Unrestricted Funds	79,570	142,397	(9,168)	(23,101)	6,477	196,175
<i>Restricted Funds</i>						
Building fund	32,400	10	-	-	-	32,410
Fuel aid fund	1,013	-	(910)	-	-	103
Food Bank donated goods	18,001	101,750	(131,650)	21,618	-	9,720
Food Bank cash fund	5,156	210,610	(117,015)	(21,618)	-	77,133
Rest Homes fund	6,927	19,023	(25,064)	7,421	-	8,307
Schools fund	-	14,710	(30,390)	15,680	-	-
	63,498	346,103	(305,030)	23,101	-	127,673
Aggregate of funds	143,069	488,500	(314,198)	-	6,477	323,848

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Investments held as fixed assets	58,480	50,000	-	108,480
Stock	-	-	9,720	9,720
Debtors	12,489	-	-	12,489
Cash at bank and in hand	80,179	-	117,953	198,132
Creditors	(4,973)	-	-	(4,973)
	146,175	50,000	127,673	323,848

14 Transactions with related parties

During the year the charity:

- received donations totalling £675 (2020: £15,687) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2020: £nil) were paid to, or for, the trustees, other than reimbursement of travel costs for one trustee who volunteered for the the Food Bank.

There have been no transactions with other related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BRIGHTON AND HOVE CITY MISSION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2021	2020	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	103,060	142,125	-	-	173,662	244,353	276,723	386,478
Donated goods	3	-	-	-	-	105,300	101,750	105,300	101,750
Other income		1,119	272	-	-	-	-	1,119	272
Total income and endowments		104,180	142,397	-	-	278,963	346,103	383,143	488,500
EXPENDITURE ON									
Charitable activities	4	9,042	8,952	-	-	347,471	305,030	356,512	313,982
Raising funds		29	216	-	-	-	-	29	216
Total expenditure		9,070	9,168	-	-	347,471	305,030	356,541	314,198
Net gains/(losses) on investments		6,243	6,477	-	-	-	-	6,243	6,477
Net income/(expenditure)		101,352	139,706	-	-	(68,508)	41,074	32,844	180,779
Transfers between funds		(68,769)	(23,101)	-	-	68,769	23,101	-	-
Net movement in funds		32,583	116,604	-	-	261	64,175	32,844	180,779
Reconciliation of funds:									
Total funds brought forward		146,175	29,570	50,000	50,000	127,673	63,498	323,848	143,069
Total funds carried forward		178,758	146,175	50,000	50,000	127,934	127,673	356,692	323,848

Movements on reserves and all recognised gains and losses are shown above.

BRIGHTON AND HOVE CITY MISSION

England & Wales - Charity number 1111067

Accounts

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2020

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2020

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway S Daugherty (to January 2020) A Hare - Treasurer (to January 2020) D Hughes - Treasurer (from January 20) I Munroe (from March 2020) J Prideaux - Chairman
Key Staff:	J Haddow (to January 2020) M Jourdain (from February 2020)
Governing Document:	Memorandum and Articles of Association March 2017
Charity registration number:	1111067
Company registration number:	05521117
Registered Office:	Calvary Church Building Stanley Road Brighton BN1 4NJ
Independent Examiner:	Stephen Mathews FCA Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers:	Barclays Bank plc PO Box 358 Brighton BN1 1SF

BRIGHTON AND HOVE CITY MISSION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 28 July 2005 and registered as a charity on 26 August 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

New Trustees are appointed by resolution of the existing Trustees and remain in office, subject to a three-yearly re-election process, until resignation or disqualification.

All investments held are in accordance with the powers available to the Trustees and in accordance with statutory requirements.

Objectives and Activities

“Our legal remit”

The Charity’s two-fold objectives are:

- to advance the Christian gospel, both directly through its own activities, and by supporting local churches in the work of evangelism
- to seek the relief of poverty, sickness and distress amongst the inhabitants of the City of Brighton & Hove and surrounding area

The Mission is therefore, by virtue of the above objectives, a Christian charity that is evangelical and non-denominational, however we seek to not only work with and serve the Christian community, but the whole community of Brighton and Hove.

“Our aim”

Our aim is to see lives transformed by the love of God in the community.

“Why the Mission?”

The Mission is here to be an extension of the work of the church in its outreach. We recognise that the church, in all its forms, continues the ministry of Jesus and we are here to provide services to help the church achieve this in areas we have developed that would be difficult for individual churches to engage in. These areas have been developed from decades of experience ministering in Brighton and Hove.

The Brighton & Hove City Mission’s distinct contribution to the life and witness of the Church is focussed in three main areas of activity carried out through its employees and volunteer workers:

1. **Schools** team providing support to 30 schools across the City and surrounding area, with collective worship and Social, Moral, Spiritual and Cultural development. They provoke interest in Christianity, facilitate connection with the community and faith, and encourage educators.

2. **Brighton Food Bank** supports people in financial crisis with emergency Food and Start Up Home Packs, receiving referrals from over 70 agencies assisting 650 individuals and families last year, with the total number of people helped reaching 867.

3. **Rest Homes** team lead acts of worship in the communal lounges of 27 rest homes with songs, prayer and an engaging illustrated talk, as well as bedside visitation and pastoral care on request.

Achievements and Performance

During the year the Charity has continued with its primary mission of “serving the City, with the Church, for Christ” here in Brighton and Hove. The whole focus of BHCM’s ministry is to meet specific needs in the City, serve and equip local churches, and share the love of Christ with individuals - and in consequence a number of people have come to faith. Our ministry of working closely alongside local churches and Christian groups in various areas of ministry remains a high priority, as a result of which we have now formed and are building on relationships with over 100 local churches both in Brighton and Hove itself and in the wider Sussex area.

2020 has been an unusual year in two respects. The year began with a major restructuring of the Mission to reduce our expenditure budget to £165k (of which salaries would represent a maximum of £125k) - in line with the ‘reliable’ income received in 2019 (excluding two posts directly funded by specific Charitable Trusts) This was implemented at the end of January, with a reduction of two in staffing levels, and a new leadership role of ‘Mission Coordinator’ exercised alongside responsibility for one of our ministry teams. Barely two months later, we were faced with new challenges resulting from the Covid-19 pandemic and consequent lockdowns. The new structure has enabled us to respond effectively and speedily to the significant impact of Coronavirus, expanding the work of the Food Bank by some 50% to meet increased needs. Our volunteer force manning the Food Bank is almost entirely made up of retired people (who suddenly became unavailable in mid-March due to the need to self-isolate), but their role has been substituted by staff from the other Departments, together with one new short-term appointment to assist with some of the practicalities of the modified way of working. The enhanced flexibility of the newly restructured staff team has enabled very effective use of resources inter-departmentally, which has been an enormous advantage during the unprecedented strictures imposed by the pandemic. Lockdown in the Schools and Rest Homes meant some adaptation of our ministry into both these areas, with the introduction of new digital resources to maintain our input into these institutions.

The **Schools** team now comprises one full time and one part time member of staff, along with a number of others serving in a voluntary capacity. Given that Coronavirus arrived just as we were beginning our first assembly circuit of the year at Easter, assemblies have instead been made available on-line to the 30 or so primary/preparatory schools across the City which we had previously served in person, plus an invitation to any others looking for assembly material to freely download resources from our YouTube page. Apart from seasonal presentations for Easter, Harvest, ‘Moving On’ and Christmas, the Schools Team have retold the stories of Joseph, Daniel, Jonah and Ruth, applying them to the lives of the children. It would be difficult to quantify the total number of pupils benefitting from these presentations, but it is unlikely to be less than the estimated 6,000 to whom we have ministered in previous years. Due to limited access to school premises, Prayer Spaces have been ‘on hold’ for the duration of the pandemic, as have ‘Open the Book’ and Schools Work Training Days, though the newly restructured material remains available for reintroduction as soon as circumstances permit. Church Holiday Clubs have likewise been temporarily off the agenda. However, we have continued to work closely with our counterparts at ‘Off the Fence’, and (after one well-attended ‘in person’ session at the end of January) have experimented with holding our joint ‘Christians in Education’ networking event for teachers/ancillary staff digitally. And our second team member was able to complete her Acet training course in February before lockdown hit.

The **Brighton Food Bank** has continued to be engaged in the alleviation of poverty, principally by providing food to cover immediate, medium and in some cases long term help. This ministry is spearheaded by one full-time and two part-time members of staff, assisted by an experienced team of volunteers, though during the pandemic most of the latter have been unable to contribute directly. A new staff member was taken on at the height of the pandemic to assist on the practical side, alongside staff from the other two teams becoming heavily involved in the Food Bank ministry. We have continued to work closely with over 70 local statutory and charitable organisations (such as Mental Health organisations, GP's, Housing Trusts, Youth Organisations and Advice Centres) who refer their clients to us, which ensures our support is directed to genuinely needy people. During the pandemic our *modus operandi* changed initially to making home deliveries organised by telephone rather than 'in person' visits to the Food Bank, though in the later part of the year we were able to switch back to many clients collecting from outside our door. We have been most grateful for the sterling support of one of our local taxi companies (Southern Taxis) where transport has been needed. Such has been the demand for our services that in 2020 we again recorded 3,321 visits/deliveries (including return visits) from 650 separate clients/families availing themselves of this facility, representing a total of 867 people. The refitting of the Food Bank shop undertaken last year has continued to serve us well, and we have maintained good supplies of fresh fruit and vegetables on our shelves as well as the usual wide range of tinned and packeted goods. Early in the pandemic we felt it necessary to discourage personal donations of food, and we were relying on the stocks built up from the previous year's Harvest and Christmas collections, supplemented by buying in new supplies of food when quantities began to dwindle; this was facilitated by generous financial donations both from individuals and through emergency funding received from a number of grant-making Trusts. However by the end of the year, with appropriate precautions, we were back to significant levels of food donations from our familiar range of sources - particularly from many of our primary schools during the Harvest period. Collection days at local supermarkets and Food Bank bins in churches were inevitably both curtailed from mid-March, and we were likewise unable to repeat the hot Christmas meal introduced in 2019. Nor have regular meetings of our local 'Christians Relieving Poverty' Network been possible during this time.

The **Rest Homes** team began the year in customary style with monthly services in our 27 regular Rest Homes, and one new one, in January and February. However, lockdown put paid to that from March onwards, and instead monthly services have been made available digitally, either on DVD's or by downloading from the internet. We have delighted to hear of others working in quite different geographical locations accessing our services for use in their own ministry to older people. A variety of other resources have been sent out to our Homes, both activity material and song sheets for residents together with support and encouragement for Rest Home staff - and our volunteer team has continued to meet weekly for prayer and fellowship on Zoom. We remain an accredited 'Dementia Friendly Organisation', all of our output being designed with dementia sufferers in mind - and we were able to squeeze in one 'Bereavement Care Awareness' course in early March before the pandemic hit. Clearly one-to-one visiting in Care Homes has been an impossibility for much of the year, and our forum for those working in the Care Industry ('Christians Caring for Older People') has also been unable to meet during this time.

Alongside our three main areas of charitable activity, we have a strong backup team based in the Office whose responsibilities include all publicity, administration, finance and the raising of funds for our various ministries. Fund raising from Trusts, now delegated to the Office Manager (along with looking after individual supporters), has been more closely targeted, and an additional member has been added to the admin. team to assist with this. Meanwhile the Mission Coordinator's function includes building existing and new relationships with churches; and our Media and Communications Manager (a part-time role, jointly held with leading the Schools Team) oversees our Social Media platforms. We also have a dedicated team of volunteers committed to raising

awareness of BHCM, so that all our staff and volunteer team are passionately involved in encouraging support both in prayer and in financial giving via our various income streams. The Media Manager has continued to provide video material for each area of ministry (particularly vital in the Schools and Rest Homes during these Covid times) and for our website, which is constantly updated with new content. The website has attracted in excess of 120,000 page views since we built it. We have also maintained an active presence on various social media networks, with 'likes' on Facebook increasing to 1,737, and 'followers' on Twitter rising to 1,269 in the course of the year.

The Trustees have paid due regard to the Commission's public benefit guidance, and consider that the above account of the charitable activities of the Mission provides ample evidence of our fulfilling these criteria. When planning activities for the year, the Directors have considered the Charity Commission guidance on Charities for the advancement of religion.

The Trustees are satisfied that we now have in place sound policies which are being implemented across all the activities of the Mission covering the key areas of Safeguarding (Children and Vulnerable Adults), Data Protection, Equal Opportunities (including an Ethos Statement), Volunteers and Risk Management, and these are reviewed annually. The Directors have evaluated the risks to which a small charity operating with few employees is exposed: appropriate procedures are in place to identify, monitor and review these risks on a regular basis. Our Council of Reference, first established during 2005, was streamlined last year and now includes some 12 folk selected from amongst prominent Christians, both local and national, who have expressed a willingness to be named in Mission literature as supportive of our ministry, and to offer the benefit of their practical expertise where appropriate.

The Trustees wish to express their gratitude to an increasing number of Trusts and Charitable Foundations who have contributed to various aspects of our ministry in the course of the year. These include: Albert Hunt Trust, Almond Trust, Barleycorn Trust, John Booth Charitable Foundation, Caput Trust, Charlotte Marshall Charitable Trust, Childs Charitable Trust, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Emmaus Christian Fund, Goodnews Evangelical Mission, Grace Trust, Henry Smith Charity, Jerusalem Trust, King Baudouin Fund, Marsh Christian Trust, Ogle Christian Trust, Quantock Christian Trust, SMB Trust, Sussex Community Foundation, Mrs. A. Lacy Tate Trust Fund, J. Vickers Ltd. and Woodroffe Benton Foundation.

Overall income for the year 2020 showed a massive 37% increase compared with the previous year, though comparison is inappropriate in a period when giving both by individuals and through various grant-making bodies was grossly inflated in response to the Coronavirus pandemic. Individual donations to Brighton Food Bank through Virgin Money alone (a link accessed through our website) amounted to over £100k, and although this increase has been maintained in 2021 to date, there is no guarantee that it will continue at the same level indefinitely once the impact of Covid-19 has subsided. Due to the difficulty/risk of infection associated with accepting private donations of food during the height of the pandemic, a 15% reduction was recorded in the notional valuation of 'gifts in kind'. Concurrently, as a result of the restructuring undertaken at the beginning of the year, there was a 13% decrease in expenditure, largely accounted for by a reduction in our overall salary bill with slightly fewer staff on the payroll. Hence the surplus at the year end of £180,779 (compared with deficits of £2,641 in 2019 and £9,925 in 2018) is a most welcome reversal, attributable to significant additional giving (particularly to the Food Bank) as a result of Coronavirus, alongside the prudent measures introduced in response to the overspend of previous years.

Incoming resources from local churches fell by 15% over 2019, but with many churches closed for extended periods during lockdown and therefore no opportunity to undertake deputations, this is hardly surprising. This shortfall was, however, more than offset by a phenomenal 250% increase in

individual giving, almost two-thirds of which was received through Virgin Money as already noted above. Income from both businesses and other grant-making bodies, largely as emergency funding, also showed increases of 150% and 50% respectively - but once again comparisons are of little value in an extraordinary year. Meanwhile legacies, always an unreliable basis on which to budget, brought in less than £500 this year, following a healthy £60k in 2019.

The year end balance sheet shows a total net assets of £323,848 some two-and-a-quarter times last year's figure. This includes £196,175 of unrestricted funds, of which we have already set aside a sum of £50k to fund the pioneering of new experimental areas of ministry. In addition, with the search for more suitable premises now actively progressing, we may choose to designate a larger proportion of this total for that purpose. Our biggest single demand on floor space is the Brighton Food Bank, so part of the restricted funding earmarked for the Food Bank may also in due course be assigned to the Building Fund. The Mission's second key objective focuses on the relief of poverty, a need which continues at an increased level, and our view is that this will remain a priority for a significant time into the future. We shall seek, as ever, to constantly refine and develop our services and modus operandi to maximise our use of unrestricted funds. The above analysis places us substantially above our reserves policy of holding 3 months expenditure in unrestricted reserves. In view of this we consider the financial position of the Charity to be satisfactory, and that sufficient and appropriate reserves are held to safeguard the future operations of the Mission. Meanwhile, in the interests of prudent management, we are continuing to explore ways to increase our income from new and existing sources.

Much closer scrutiny has now been set in place over the organisation's finances, with monthly management accounts prepared and reviewed by the Treasurer and Chairman and a written commentary from the Treasurer to all the Trustees. Fund raising from Trusts, now delegated to the Office Manager, has been more closely targeted, and provision for additional staffing put in place to assist with this. The Trustees continue to approach budgeting for 2022 with cautious optimism, as it remains unclear to what extent the generous financial provision during Coronavirus will continue once the nation returns to relative normality post-pandemic.

Directors' Responsibilities

The Trustees are responsible for preparing the trustees' annual report 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

J Prideaux – Chairman

Date: 21 September 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BRIGHTON AND HOVE CITY MISSION
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Mathews FCA
Institute of Chartered Accounts in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 22 September 2021

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	142,125	244,353	386,478	234,730
Donated goods	3	-	101,750	101,750	120,096
Other income		272	-	272	180
Total income and endowments		142,397	346,103	488,500	355,006
EXPENDITURE ON:					
Charitable activities	4	8,952	305,030	313,982	359,466
Raising funds		216	-	216	1,541
Total expenditure		9,168	305,030	314,198	361,006
Net gains/(losses) on investments		6,477	-	6,477	3,359
Net income/(expenditure)		139,706	41,074	180,779	(2,641)
Transfers between funds		(23,101)	23,101	-	-
Net movement in funds		116,604	64,175	180,779	(2,641)
Reconciliation of funds:					
Total funds brought forward		79,570	63,498	143,069	145,710
Total funds carried forward	13	196,175	127,673	323,848	143,069

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	108,480	-	108,480	52,003
		108,480	-	108,480	52,003
CURRENT ASSETS					
Stock	8	-	9,720	9,720	18,001
Debtors	9	12,489	-	12,489	51,661
Cash at bank and in hand	10	80,179	117,953	198,132	25,891
		92,668	127,673	220,341	95,553
CURRENT LIABILITIES					
Liabilities falling due within one year	11	4,973	-	4,973	4,487
Net Current Assets		87,695	127,673	215,368	91,066
NET ASSETS		196,175	127,673	323,848	143,069
FUND BALANCES					
Unrestricted funds	13				
General Funds		146,175	-	146,175	29,570
Designated funds		50,000	-	50,000	50,000
Restricted Funds	13	-	127,673	127,673	63,498
		196,175	127,673	323,848	143,069

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 September 2021 and were signed on its behalf by:

J Prideaux - Chairman

Company number: 05521117

Charity number: 1111067

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

e) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £2,000 when they are written off on purchase.

Depreciation periods are as follows:

Equipment	Between 3 and 10 years
-----------	------------------------

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

h) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Total 2020 £	Total 2019 £
Donations		
Individuals	218,315	62,210
Churches	13,588	15,930
Businesses and voluntary organisations	11,501	4,683
Grants and other donations	142,656	91,869
Legacies	417	60,039
	<u>386,478</u>	<u>234,730</u>

	Total 2020 £	Total 2019 £
Goods donated for:		
Distribution to beneficiaries	101,750	120,096
	<u>101,750</u>	<u>120,096</u>

Income from donated goods is accounted for on the basis of the value of the donations (at £2 per kilogram) times the weight of donations received reduced by items that could not be valuably used.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activity

		Total 2020 £	Total 2019 £	
a	Direct charitable costs			
	Salaries	Note 5	150,932	183,185
	Food Bank goods distributed	Note 4c	131,650	124,033
	Other direct program costs		1,445	8,377
	Grants to individuals to address fuel poverty		910	4,625
	Media and communications		2,059	4,192
	Travel and expenses		218	1,806
	Conferences and events		-	2,136
	Building costs		10,075	13,530
			297,288	341,883
b	Support and administration		£	£
	Office running costs		11,074	11,832
	Accounts preparation and independent examination		2,880	2,880
	Subscriptions and professional services		2,740	2,871
			16,694	17,583
	Combined charitable activity cost		313,982	359,466

The fee payable to the independent examiner for preparing and examining the accounts was £2,880 (2019: £2,880); in addition the charity paid £960 (2019: £990) to Stewardship for payroll bureau services.

c Donated goods	Total 2020 £	Total 2019 £
Foodbank	131,650	124,033
	<u>131,650</u>	<u>124,033</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2020 £	2019 £
Gross wages, salaries & benefits in kind	137,808	165,132
Employer's National Insurance costs	5,309	9,056
Pension costs	7,816	8,997
Total staff costs	<u>150,932</u>	<u>183,185</u>

The charity had 10 employed staff (2019: 11). Its activities are partly carried out by volunteers.
No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

Remuneration payable to key management, which comprised the Mission Coordinator amounted to £27,310 (2019: £28,815).

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Tangible fixed assets

	Furniture & equipment £	Office £	Total 2020 £
Cost			
At 31 December 2019	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2020	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2019	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2020	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Investments

	2020	2019
	£	£
Investments at market value:		
At 31 December 2019	52,003	108,644
Additions/(Disposals)	50,000	(60,000)
Revaluation	6,477	3,359
At 31 December 2020	<u>108,480</u>	<u>52,003</u>

The investment comprises units in Aberdeen Standard Investments SLI MyFolio Managed II Fund valued as at year end.

8 Stock

	2020	2019
	£	£
At cost		
Donated goods	9,720	18,001
	<u>9,720</u>	<u>18,001</u>

9 Debtors

Tax recoverable	12,489	882
Legacy receivable	-	50,779
	<u>12,489</u>	<u>51,661</u>

10 Cash at bank and in hand

Bank operating accounts	198,083	25,817
Petty cash	49	74
	<u>198,132</u>	<u>25,891</u>

11 Creditors: liabilities falling due within one year

Pension contributions	2,093	1,607
Accruals	2,880	2,880
	<u>4,973</u>	<u>4,487</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,288 (2019: £2,681) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £2,093 (2019: £1,607).

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	29,570	142,397	(9,168)	(23,101)	6,477	146,175
Total Unrestricted Funds	79,570	142,397	(9,168)	(23,101)	6,477	196,175
<i>Restricted Funds</i>						
Building fund	32,400	10	-	-	-	32,410
Fuel aid fund	1,013	-	(910)	-	-	103
Food Bank donated goods	18,001	101,750	(131,650)	21,618	-	9,720
Food Bank cash fund	5,156	210,610	(117,015)	(21,618)	-	77,133
Rest Homes fund	6,927	19,023	(25,064)	7,421	-	8,307
Schools fund	-	14,710	(30,390)	15,680	-	-
	63,498	346,103	(305,030)	23,101	-	127,673
Aggregate of funds	143,069	488,500	(314,198)	-	6,477	323,848

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Investments held as fixed assets	58,480	50,000	-	108,480
Stock	-	-	9,720	9,720
Debtors	12,489	-	-	12,489
Cash at bank and in hand	80,179	-	117,953	198,132
Creditors	(4,973)	-	-	(4,973)
	146,175	50,000	127,673	323,848

Note: the transfer from the Food Bank cash fund into the Food Bank donated goods fund represent food purchased for distribution.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	21,830	126,785	(118,080)	(4,324)	3,359	29,570
Total Unrestricted Funds	71,830	126,785	(118,080)	(4,324)	3,359	79,570
<i>Restricted Funds</i>						
Building fund	32,250	150	-	-		32,400
Fuel aid fund	5,638	-	(4,625)	-		1,013
Food Bank donated goods	15,125	120,096	(124,033)	6,813		18,001
Food Bank cash fund	15,816	49,879	(53,725)	(6,813)		5,156
Rest Homes fund	5,051	26,447	(24,571)	-		6,927
Schools fund	-	31,649	(35,973)	4,324		-
	73,880	228,221	(242,927)	4,324	-	63,498
Aggregate of funds	145,710	355,006	(361,006)	-	3,359	143,069

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2019 £
Investments held as fixed assets	-	50,000	2,003	52,003
Stock	-	-	18,001	18,001
Debtors	51,661	-	-	51,661
Cash at bank and in hand	(17,603)	-	43,494	25,891
Creditors	(4,487)	-	-	(4,487)
	29,570	50,000	63,498	143,069

14 Transactions with related parties

During the year the charity:

- received donations totalling £15,687 (2019: £821) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2019: £nil) were paid to, or for, the trustees, other than reimbursement of travel costs for one trustee who volunteered for the the Food Bank.

There have been no transactions with other related parties during the year.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

BRIGHTON AND HOVE CITY MISSION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2020	2019	2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	142,125	126,605	-	-	244,353	108,125	386,478	234,730
Donated goods	3	-	-	-	-	101,750	120,096	101,750	120,096
Other income		272	180	-	-	-	-	272	180
Total income and endowments		142,397	126,785	-	-	346,103	228,221	488,500	355,006
EXPENDITURE ON									
Charitable activities	4	8,952	116,539	-	-	305,030	242,927	313,982	359,466
Raising funds		216	1,541	-	-	-	-	216	1,541
Total expenditure		9,168	118,080	-	-	305,030	242,927	314,198	361,006
Net gains/(losses) on investments		6,477	3,359	-	-	-	-	6,477	3,359
Net income/(expenditure)		139,706	12,065	-	-	41,074	(14,706)	180,779	(2,641)
Transfers between funds		(23,101)	(4,324)	-	-	23,101	4,324	-	-
Net movement in funds		116,604	7,741	-	-	64,175	(10,382)	180,779	(2,641)
Reconciliation of funds:									
Total funds brought forward		29,570	21,830	50,000	50,000	63,498	73,880	143,069	145,710
Total funds carried forward		146,175	29,570	50,000	50,000	127,673	63,498	323,848	143,069

Movements on reserves and all recognised gains and losses are shown above.