

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 Daughtery (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
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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
		<u>297,288</u>	<u>341,883</u>
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
		<u>16,694</u>	<u>17,583</u>
Combined charitable activity cost		<u>313,982</u>	<u>359,466</u>

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.

	Total 2020	Total 2019
	£	£
c Donated goods		
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	-	-	-
At 31 December 2019	-	-	-

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.