

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:

- (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 **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
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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 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.