

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:

- 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 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
	<hr/> 267,417	<hr/> 341,476
	Total 2023 £	Total 2022 £
Goods donated for:		
Distribution to beneficiaries	97,745	127,859
	<hr/> 97,745	<hr/> 127,859

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	-	-	-
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.