

# **MANCHESTER CITY MISSION**

## **Financial Statements**

for the year ended

**31<sup>st</sup> December 2020**

**Windsor Christian Centre  
Churchill Way  
Salford M6 5BU**

# **MANCHESTER CITY MISSION**

## **FINANCIAL STATEMENTS**

**For the year ended 31<sup>st</sup> December 2020**

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# **MANCHESTER CITY MISSION**

## **GENERAL INFORMATION**

### **TRUSTEES**

C Bailey

R W Haworth (Chairman)

M Kavanagh

A Saunders

C Statter

D Wolstenholme

M Woodman

### **DIRECTOR**

Terry Durose

### **REGISTERED CHARITABLE INCORPORATED ORGANISATION NUMBER**

1170263

### **REGISTERED ADDRESS**

Windsor Christian Centre  
Churchill Way  
SALFORD M6 5BU

### **BANKERS**

The Royal Bank of Scotland plc  
Direct Business Banking  
4<sup>th</sup> Floor  
1 Hardman Boulevard  
Manchester  
M3 3AQ

### **INDEPENDENT EXAMINER**

Mr. Philip Mushing (F.C.C.A.)  
Ogden & Partington, Chartered Certified Accountants  
Office 3, Falcon Business Centre, Victoria Street,  
Chadderton, Oldham,  
OL9 0HB

# MANCHESTER CITY MISSION

## CHAIRMAN OF TRUSTEES REPORT

For the year ended 31<sup>st</sup> December 2020

The charity is governed by a board of Trustees appointed as determined by the Constitution. The names of the Trustees are shown on page 2. The Mission management is controlled by the body of Trustees delegating the day-to-day management to the Director and activity managers. The charity started by transfer of undertaking from Manchester City Mission registered number 224626 in January 2017, with removal of the old charity registration by the Charity Commission on 25<sup>th</sup> March 2018.

The object of the charity is to advance education in and promote the principles of the Christian religion.

The Manchester City Mission (the Mission) derives its income from legacies, trusts, individual donations and from the rent from the use of its premises. All the organisations using the Mission's premises subscribe to the object of the Mission and are organisations working in co-operation with the Mission.

### Activities

The Mission continues to operate within the powers defined in the Trust Deed and the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Mission achieves its objectives by working with local churches and other charities; helping with and organising training courses and through various outreach programs.

During the Coronavirus pandemic activities included the provision of online school assemblies, online services to residents in retirement homes and online devotional recordings. We continue to provide limited 'next stage housing' to people who would otherwise be homeless and are planning to expand this service in 2021.

2020 saw the demise of the Narrowgate shelter due to Covid-19 restrictions, but saw the launch of new projects including our outreach program to sex workers, a support hub for homeless people and a child hunger program. We also strengthened our street homeless work.

We have had opportunity to see the benefits of our work including:

- *'J', a street homeless young man in his 20s had an extraordinary conversion and encounter with the Holy Spirit during an Operation Joy visit.*
- *Over the Christmas 2020 period our Food Hunger project facilitated local organisations/churches in Oldham as they came together to provide food boxes for 36 families covering 123 children. MCM's Groundbreakers schools project opened the door to schools contributing to this project, which made 3 deliveries to each home, by providing access to vulnerable families.*
- *'P', a Polish street homeless man visited the Hub and was enabled to travel back to Milton Keynes where he could find the support he needed.*
- *A Head teacher sent an email to our Groundbreakers school project thanking the team for the online assemblies. This was a new school to MCM which had heard about the online resource via another school and had begun to use it.*
- *A Teaching Assistant wrote thanking the team for the Groundbreakers Assemblies. Having been left in charge of a class because of pandemic absences she said that towards the end of the day, when the children were getting restless, she re-plays Groundbreakers assemblies as she knows the children will engage with them and be quiet. She says they are a life saver!*

Where practicable, the Mission seeks to co-operate with other organisations with similar objectives. Considerable use is made of volunteer staff. The emphasis is to use trained qualified staff whenever possible.

## Governance Review

As part of their work throughout the year, the Trustees continue to conduct reviews and make informed decisions in respect of the following, which is not exhaustive:

- HR Management, including specialist support for employment matters;
- Risk Management, including updates to the risk register which shows key risks, likelihood and impact, and the steps to be taken by management in mitigation of these risks;
- Statutory and other key policies, to ensure they are up to date and implemented through effective procedures and ongoing staff and volunteer training;
- A minimum of £80,000 to safeguard the future of the entity or, in the event of some catastrophe, to ensure timely and effective winding-up of the entity including staff redundancy payments and settling outstanding bills.

## Financial Review

The Manchester City Mission derives its income from legacies, trusts, individual donations and from the rent from the use of its premises. In the past year some income has arisen from payments made under the Greater Manchester 'A Bed Every Night' (ABEN) scheme towards the cost of our homeless shelter. The Trustees are grateful for all income and donations received, and remain prepared to use reserves to continue the much-needed work of the Mission as necessary.

Unfortunately, it proved necessary to close the Narrowgate Shelter and conduct a redundancy exercise during 2020, with appropriate staff redeployment where possible. This was not possible in every case and some staff received redundancy payments during the year as they left our employment. Our Employment Law Advisors were involved in each step in this process.

Following the closure of the Narrowgate Shelter and the opening of new projects it was deemed appropriate to now reduce the historical, accumulated deficit shown under Hospitality Ministries by a transfer of monies from the General Fund.

At 31st December 2020 the entity had operational monies in reserve of £361,646. Of this £170,000 has been allocated as a property reserve for property related matters. Net operational reserves, after the allocation of the Property Reserve; the Finance Policy reserve and restricted funds, will be £107,313.

The Trustees continue to seek God's guidance for the direction of the work and exercise faith in God's provision of the necessary resources for the continuation of His work, but they will take such decisions affecting the operations of the Missions as donations permit.

The investment policy of the Trustees is to place on deposit all money not required for the day-to-day operations of the Mission.

None of the Trustees is reimbursed for any expenses incurred in connection with their duties as a Trustee.

I declare, in my capacity of Chairman of the Trustees, that the Trustees have approved the report above and have authorised me to sign on their behalf.



Richard Haworth  
Chairman  
9<sup>th</sup> March 2021

## MANCHESTER CITY MISSION

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and then apply them constantly;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on an on-going basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees



Richard Haworth

Chairman

9<sup>th</sup> March 2021

# MANCHESTER CITY MISSION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER CITY MISSION

### REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF MANCHESTER CITY MISSION

On the accounts for the year ended 31<sup>st</sup> December 2020.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

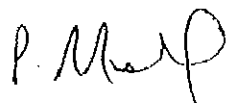
#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed:



Name:

PHILIP MUSHING ( F.C.C.A. ), Chartered Certified Accountant

Address:

Ogden & Partington, Chartered Certified Accountants,  
Office 3, Falcon Business Centre, Victoria Street, Chadderton, Oldham, OL9 0HB.

Date:

8<sup>th</sup> July 2021

# MANCHESTER CITY MISSION

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2020

	Note	Unrestricted Funds		TOTAL FUNDS	
		Hospitality Ministries	General	2020	2019
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from donors	2(a)	27,677	101,595	129,272	200,002
Other voluntary incoming resources	2(b)	164,961	45,400	210,361	326,535
Income from charitable and ancillary trading	2(c)	906	4,997	5,903	13,521
Other ordinary incoming resources		-	-	-	-
Income from investments	2(d)	-	3,563	3,563	3,201
<b>TOTAL INCOMING RESOURCES</b>		<b>193,544</b>	<b>155,555</b>	<b>349,099</b>	<b>543,259</b>
<b>RESOURCES USED</b>					
Grants	3(a)	-	-	-	-
Activities directly relating to the work of the mission	3(b)	206,232	59,189	265,420	302,772
Management and administration	3(c)	15,691	45,751	61,442	65,038
<b>TOTAL RESOURCES USED</b>		<b>221,923</b>	<b>104,939</b>	<b>326,862</b>	<b>367,810</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(28,379)</b>	<b>50,616</b>	<b>22,237</b>	<b>175,449</b>
<b>OTHER RECOGNISED GAINS &amp; LOSSES</b>					
Unrealised gains (losses) on sales of fixed assets		-	-	-	-
Realised gains (losses) on sales of fixed assets		-	-	-	-
Realised gains (losses) on sales of investments		-	-	-	-
Unrealised gains (losses) on investments		-	4,734	4,734	9,040
<b>NET MOVEMENT IN FUNDS</b>		<b>(28,379)</b>	<b>55,349</b>	<b>26,970</b>	<b>184,489</b>
Transfer between funds		105,993	(105,993)	-	-
Balances brought forward at 1st January		(77,614)	642,290	564,676	380,187
<b>BALANCES CARRIED FORWARD AT 31ST DECEMBER 2020</b>		<b>0</b>	<b>591,646</b>	<b>591,646</b>	<b>564,676</b>



# MANCHESTER CITY MISSION

## BALANCE SHEET

as at 31st December 2020

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	5	230,000	230,493
Investments	6	100,040	95,307
<b>Total Fixed Assets</b>		<u>330,040</u>	<u>325,800</u>
<b>Current Assets</b>			
Debtors	7	-	-
Short term deposits		200,195	139,632
Cash at bank and in hand		61,411	99,245
<b>Total Current Assets</b>		<u>261,606</u>	<u>238,876</u>
Liabilities: amounts falling due within one year	8	-	
<b>NET CURRENT ASSETS</b>		<u>261,606</u>	<u>238,876</u>
<b>NET ASSETS</b>		<u>591,646</u>	<u>564,676</u>
<b>FUNDS</b>			
Unrestricted	9	587,313	551,388
Restricted		4,333	13,288
<b>Total Funds</b>		<u>591,646</u>	<u>564,676</u>

Approved by the Board of Trustees and signed on its behalf by



Richard Haworth  
Chairman  
9th March 2021

# MANCHESTER CITY MISSION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> December 2020

### Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 1993 together with applicable accounting standards and the Charities SORP and under the historical cost convention.

### Funds

General funds represent the funds of the mission that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted, although every effort is made to ensure that donations received for a particular purpose are spent accordingly.

The accounts include all transactions, assets and liabilities for which the mission is responsible in law.

### Incoming Resources

#### *Voluntary income*

Collections and general donations are recognised when received by or on behalf of the mission. Planned giving receivable under covenant is recognised only when received. Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the mission are accounted for as soon as the mission is notified of its legal entitlement and the amount due.

Gifts of food products and second-hand clothing for distribution to the poor and needy are only accounted for if a particular gift is considered material. During 2020 there was reduced distribution of food and clothing as the centre was partially closed.

#### *Income from investment*

Interest and dividends are accounted for when receivable.

### Resources used

#### *Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the mission.

#### *Expenditure*

Expenditure is included gross and is accounted for on an accruals basis.

### Fixed assets

#### *Land and buildings*

Land and buildings are included in the accounts at the valuation put on them by Longden & Cook, Chartered Surveyors, 32 The Crescent, Manchester M5 4PF on the basis of their inspection of the property on 1<sup>st</sup> March 2013.

#### *Other fixtures, fittings and office equipment*

Equipment and furniture used within the mission's premises are included in the accounts at an estimated current value to the mission as considered appropriate by the trustees, and are depreciated on a reducing balance of 20% p.a.

#### *Investments*

Investments purchased by the mission are included at market value at 31<sup>st</sup> December 2020.

### Current assets

Short-term deposits include cash held on deposit at banks and building societies and other deposit takers.

# MANCHESTER CITY MISSION

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2020

	Note	Unrestricted Funds		TOTAL FUNDS	
		Hospitality Ministries	General	2020	2019
		£	£	£	£
<b>2 INCOMING RESOURCES</b>					
<b>a Incoming resources from donors</b>					
Subscriptions and Donations		27,677	101,595	129,272	200,002
<b>b Other voluntary incoming resources</b>					
Grants		164,961	10,400	175,361	325,149
Appeals		-	-	-	-
Legacies		-	35,000	35,000	1,386
		164,961	45,400	210,361	326,535
<b>c Income from charitable and ancillary trading</b>					
Rental Income		826	1,284	2,110	7,654
Sundry Income		80	3,713	3,793	5,867
		906	4,997	5,903	13,521
<b>d Income from investments</b>					
Interest & dividends received Unrestricted		-	3,563	3,563	3,201
<b>3 RESOURCES USED</b>					
<b>a Grants</b>					
Missionary & Charitable giving		-	-	-	-
<b>b Activities directly relating to the work of the mission</b>					
Project Staff costs	4	180,807	42,112	222,919	227,992
Project Resources		7,295	1,636	8,931	17,070
Project Literature & Publicity		3,423	3,535	6,959	4,213
Project Travel		488	548	1,035	2,398
Property expenses & depreciation		11,453	8,098	19,551	45,233
Insurance		2,767	2,767	5,534	5,742
Depreciation		-	493	493	123
Miscellaneous		-	-	-	-
		206,232	59,189	265,420	302,773
<b>c Management and administration</b>					
Administration Salaries	4	11,210	26,156	37,366	40,508
Administrative costs		4,481	15,476	19,957	22,253
Pensions payable to former staff	4	-	536	536	536
Independent Examiner		-	600	600	-
Legal & Professional		-	2,982	2,982	1,740
		15,691	45,751	61,442	65,038

# MANCHESTER CITY MISSION

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2020

	Unrestricted Funds		TOTAL FUNDS	
	Hospitality Ministries	General	2020	2019
	£	£	£	£
<b>4 STAFF COSTS</b>				
Mission Staff Salaries	161,213	36,517	197,730	205,021
Employers NIC	6,705	1,950	8,655	8,490
Training costs	1,368	554	1,922	912
Pension Fund Contributions	11,520	3,092	14,612	13,569
<i>Mission Staff Costs</i>	<u>180,807</u>	<u>42,112</u>	<u>222,919</u>	<u>227,991</u>
Administrative Salaries	9,867	23,023	32,890	35,983
Employers NIC	490	1,144	1,635	1,543
Pension Fund Contributions	852	1,989	2,841	2,982
	<u>11,210</u>	<u>26,156</u>	<u>37,366</u>	<u>40,508</u>
Pensions to former staff	-	536	536	536
	<u>192,016</u>	<u>68,805</u>	<u>260,821</u>	<u>269,035</u>
No employee earned £40,000p.a. or more				
The average number of employees analysed by function was				
Mission staff			8	12
Administrative staff			3	5
			<u>11</u>	<u>17</u>

	Freehold land and buildings	Equipment & Furniture	TOTAL
	£	£	£
<b>5 FIXED ASSETS</b>			
<b>Tangible Fixed Assets</b>			
Cost (or valuation) at 1st January 2020	230,000	4,572	234,572
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
Cost (or valuation) at 31st December 2020	<u>230,000</u>	<u>4,572</u>	<u>234,572</u>
Depreciation at 1st January 2020	-	4,079	4,079
Charge for the year	-	493	493
Charge on disposal	-	-	-
Depreciation at 31st December 2020	<u>-</u>	<u>4,572</u>	<u>4,572</u>
Net book value as at 31st December 2020	<u>230,000</u>	<u>-</u>	<u>230,000</u>
Net book value as at 31st December 2019	<u>230,000</u>	<u>493</u>	<u>230,493</u>

# MANCHESTER CITY MISSION

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2020

### 6 INVESTMENTS

	Market value 31 Dec '19	Additions & (Disposals)	Change in Value	Market val 31 Dec '20
	£	£	£	£
COIF Shares	95,307	-	4,734	100,040
	<u>95,307</u>	<u>-</u>	<u>4,734</u>	<u>100,040</u>

	2020 £	2019 £
Income tax recoverable	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

### 8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	-	-
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### 9 FUNDS

#### Analysis of net assets by fund

	Funds £	TOTAL FUNDS 2020 £	2019 £
Tangible Fixed Assets	230,000	230,000	230,493
Investments	100,040	100,040	95,307
Current Assets	261,606	261,606	238,877
Liabilities: amounts falling due within one year	-	-	-
	<u>591,646</u>	<u>591,646</u>	<u>564,676</u>

*The funds are made up as follows:*

Hospitality Ministries	0	0	(77,614)
General fund	591,646	591,646	642,290
	<u>591,646</u>	<u>591,646</u>	<u>564,676</u>