

MANCHESTER CITY MISSION

Financial Statements

for the year ended

31st December 2021

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

MANCHESTER CITY MISSION

FINANCIAL STATEMENTS

For the year ended 31st December 2021

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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

4th 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 31st December 2021

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 25th 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.

During 2021 the Mission saw recently developed projects such as 'Restart' (out-reach to sex workers), and 'Nourish' (working to reduce the suffering associated with food poverty) grow and become established. We launched a Prison Chaplaincy service ('On The Wing') which is currently working in two local prisons and we have strengthened 'Operation Joy' - our out-reach to those experiencing homelessness.

The lifting of restrictions meant that our primary school ministry, Groundbreakers, was able to return to the classrooms, albeit irregularly. They continue to produce monthly digital assemblies for those who need them.

Our next stage housing project continued to serve those who need more suitable housing. However, hindered by the knock-on effects of Covid, little progress was made in acquiring new properties for our clients.

Sadly, the Dawn Project closed in 2021 due the retirement of voluntary project leader Jenny Lemmon.

Here are some reports from our projects:

Our Restart lead felt God telling her to phone one of the brothels in Greater Manchester to see if she could visit and deliver a 'bag of hope'. They agreed to a visit and accepted an offer of prayer. Before they left, the madam invited Restart to visit every two weeks to deliver 'bags of hope' and to pray.

While visiting an inmate, a young lad approached our Chaplain saying that his Grandma had been talking to him about salvation but he did not know what to do. Our Chaplain talked with him in his cell, taking him through the Scriptures and making sure he understood things fully. He then had the privilege of praying with the young lad and leading him to Christ.

An Operation Joy team member asked 'P', one of his clients, this question. "If God is good, and you know God is good, what reason have you for not letting him into your life?" 'P' was left to think about the question until the next time they met up. The next day 'P' came back and said "I'm ready to receive Jesus; I have no reason to not let him into my life".

Linking with Bury Christian Fellowship, our Nourish lead helped organise a Food Club to be run on similar lines to the Food Club at the Windsor Christian Centre, Salford.

One of our Groundbreakers team had just finished leading a lunch club on the theme of "God says I am unique and He knows all about me" when a child asked if she could talk to her. She asked if God knew that she was being bullied and if she prayed, would the bullies stop. Debs prayed with her and told her that God sometimes uses other people to help us. She advised the child to tell an adult, preferably her teacher, and she was able to do this. The bullying has now stopped.

Where practicable, the Mission seeks to co-operate with churches and other organisations with similar objectives. MCM conducts training courses and various outreach programs.

Considerable use is made of volunteer staff however; our 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. The trustees of Manchester City Mission would like to acknowledge a grant of £62,390 from the CAF Resilience Fund which covered salaries for new projects which required development after major changes to our work as a result of the Covid Pandemic. 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.

At 31st December 2021 the entity had operational monies in reserve of £325,139. Of this £100,000 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 £139,543.

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

12th July 2022

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

12th July 2022

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

On the accounts for the year ended 31st December 2021.

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.

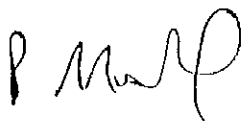
Independent examiner's statement

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: 12th July 2022

MANCHESTER CITY MISSION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2021

	Note	2021	2020
		£	£
INCOMING RESOURCES			
Incoming resources from donors	2(a)	209,683	129,272
Other voluntary incoming resources	2(b)	34,096	210,361
Income from charitable and ancillary trading	2(c)	16,713	5,903
Other ordinary incoming resources		-	-
Income from investments	2(d)	2,826	3,563
TOTAL INCOMING RESOURCES		263,319	349,099
RESOURCES USED			
Grants	3(a)	-	-
Activities directly relating to the work of the mission	3(b)	219,162	265,420
Management and administration	3(c)	85,324	61,442
TOTAL RESOURCES USED		304,486	326,862
NET INCOMING (OUTGOING) RESOURCES		(41,168)	22,237
OTHER RECOGNISED GAINS & LOSSES			
Unrealised gains (losses) on revaluation of fixed assets		310,000	-
Realised gains (losses) on sales of fixed assets		-	-
Realised gains (losses) on sales of investments		-	-
Unrealised gains (losses) on investments		4,661	4,734
NET MOVEMENT IN FUNDS		273,493	26,970
Balances brought forward at 1st January		591,646	564,676
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2021		865,139	591,646

MANCHESTER CITY MISSION

BALANCE SHEET

as at 31st December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	5	540,000	230,000
Investments	6	104,701	100,040
Total Fixed Assets		644,701	330,040
Current Assets			
Debtors	7	-	-
Short term deposits		125,195	200,195
Cash at bank and in hand		95,243	61,411
Total Current Assets		220,438	261,606
Liabilities: amounts falling due within one year	8	-	-
NET CURRENT ASSETS		220,438	261,606
NET ASSETS		865,139	591,646
FUNDS	9		
Unrestricted		859,544	587,313
Restricted		5,595	4,333
Total Funds		865,139	591,646

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



Richard Haworth
Chairman
12th July 2022

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2021

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 2021 there was little distribution of food and clothing due to the closure of the Mission's Narrowgate Shelter.

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 at Windsor Christian Centre are included in the accounts at the valuation put on them by Leo Horsfield Surveying Ltd., Chartered Surveyors and RICS Registered Valuers, 27 Old Gloucester St, London WC1N 3AX on the basis of their inspection of the property on 22nd January 2021.

Land and buildings at Windsor Cottage are included in the accounts at the valuation put on them by JMC Chartered Surveyors and Property Consultants Ltd., 47 Bury New Road, Prestwich, Manchester M25 9JY on the basis of their inspection of the property on 19th February 2021.

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 31st December 2021.

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 2021

	Note	2021	2020
		£	£
2 INCOMING RESOURCES			
a Incoming resources from donors			
Subscriptions and Donations		199,759	129,272
Community food club		9,924	-
		<u>209,683</u>	<u>129,272</u>
b Other voluntary incoming resources			
Grants		30,799	175,361
Appeals		-	-
Legacies		3,297	35,000
		<u>34,096</u>	<u>210,361</u>
c Income from charitable and ancillary trading			
Rental income		2,810	2,110
Sundry income		13,903	3,793
		<u>16,713</u>	<u>5,903</u>
d Income from investments			
Interest & dividends received Unrestricted		<u>2,826</u>	<u>3,563</u>
3 RESOURCES USED			
a Grants			
Missionary & Charitable giving		<u>-</u>	<u>-</u>
b Activities directly relating to the work of the mission			
Community food club stock		4,015	-
Project Staff costs	4	179,899	222,919
Project Resources		803	8,931
Project Literature & Publicity		4,406	6,959
Project Travel		1,626	1,035
Property expenses		23,076	19,551
Insurance		5,337	5,534
Depreciation		-	493
Miscellaneous		-	-
		<u>219,162</u>	<u>265,420</u>
c Management and administration			
Administration Salaries	4	42,105	37,366
Administrative costs		39,309	19,957
Pensions payable to former staff	4	268	536
Independent Examiner		600	600
Legal & Professional		3,042	2,982
		<u>85,324</u>	<u>61,442</u>

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2021

	2021	2020
	£	£
4 STAFF COSTS		
Mission Staff Salaries	156,100	197,730
Employers NIC	8,824	8,655
Pension Fund Contributions	13,430	14,612
Training costs	1,544	1,922
<i>Mission Staff Costs</i>	<u>179,899</u>	<u>222,919</u>
Administrative Salaries	37,251	32,890
Employers NIC	1,960	1,635
Pension Fund Contributions	2,894	2,841
	<u>42,105</u>	<u>37,366</u>
Pensions to former staff	<u>268</u>	<u>536</u>
	<u>222,272</u>	<u>260,821</u>
No employee earned £40,000 p.a. or more		
The average number of employees analysed by function was		
Mission staff	7	8
Administrative staff	<u>3</u>	<u>3</u>
	<u>10</u>	<u>11</u>

5 FIXED ASSETS

	Freehold land and buildings £	Equipment & Furniture £	TOTAL £
Tangible Fixed Assets			
Cost (or valuation) at 1st January 2021	230,000	4,572	234,572
Additions	-	-	-
Disposals	-	-	-
Revaluation	310,000	-	310,000
Cost (or valuation) at 31st December 2021	<u>540,000</u>	<u>4,572</u>	<u>544,572</u>
Depreciation at 1st January 2021	-	4,572	4,572
Charge for the year	-	-	-
Charge on disposal	-	-	-
Depreciation at 31st December 2021	<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 2021	<u>540,000</u>	<u>-</u>	<u>540,000</u>

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2021

6 INVESTMENTS

	Market value 31 Dec 2020 £	Additions & (Disposals) £	Change in Value £	Market value 31 Dec 2021 £
COIF Shares	100,040	-	4,661	104,701
	<u>100,040</u>	<u>-</u>	<u>4,661</u>	<u>104,701</u>

	2021 £	2020 £
7 DEBTORS		
Income tax recoverable	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Accruals	-	-
	<u>-</u>	<u>-</u>

9 FUNDS

	2021 £	2020 £
Analysis of net assets by fund		
Tangible Fixed Assets	540,000	230,000
Investments	104,701	100,040
Current Assets	220,438	261,606
Liabilities: amounts falling due within one year	-	-
	<u>865,139</u>	<u>591,646</u>
Unrestricted funds - General fund	859,544	587,313
Restricted funds	5,595	4,333
	<u>865,139</u>	<u>591,646</u>