

Registered Charitable Incorporated Organisation Number: 1170263

MANCHESTER CITY MISSION

Financial Statements

for the year ended

31st December 2022

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

MANCHESTER CITY MISSION

FINANCIAL STATEMENTS

For the year ended 31st December 2022

CONTENTS

General Information	page 2
Chairman of Trustees' Report	page 3-4
Statement of Trustees' Responsibilities	page 5
Independent Examiner's Report to the Trustees	page 6
Statement of Financial Activities	page 7
Balance Sheet	page 8
Notes to the Financial Statements	pages 9 -12

MANCHESTER CITY MISSION

GENERAL INFORMATION

TRUSTEES

C Bailey

R W Haworth (Chairman)

M Kavanagh

A Saunders

C Statter

D Wolstenholme

M L 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 2022

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.

Having celebrated our 185th Anniversary this year, we look back on an organisation that has been able to adapt to the needs around it for many years. While poverty, and its effect on those it touches, will always be the focus of the City Mission, our ministry framework of Incarnation, Compassion and Proclamation ensures that our work creates a 'natural' bridge between social action and evangelistic outreach.

In Greater Manchester, the number of food aid projects has doubled in 5 years.¹ The numbers of people presenting as homeless since 2019 has increased from 1,500 a quarter to over 3,000.²

One in four children in Greater Manchester live in poverty and 15% of households are experiencing fuel poverty.³ More than one in 10 primary school children aged five to 10 has an identifiable mental health condition.⁴

Our **Nourish** food clubs are now in 5 areas of Greater Manchester. Churches are keen to use our model to fight food poverty in their local area and volunteers are trained and mentored by our project lead. It is encouraging that two local housing associations have welcomed our food clubs into their premises and have, themselves, provided funding for their tenants to gain access to food club membership. This year we did a successful Alpha Course with several of our customers from the food club.

During 2022 **Restart** was highly successful in helping relieve the miseries associated with sex work. Towards the end of this year, the project became independent. However, Operation Joy continues the work with sex workers and vulnerable women.

Operation Joy continues to place its focus on reaching out to those who are vulnerable or experiencing homelessness. Meeting people where they are, be it out on the streets, in one of our weekly drop-in centres in or within our food clubs, we aim to bring hope to those who feel hopeless. A recent trial showed that Operation Joy was able to increase the positivity of drop-in clients by 5% over a 6-week period. A number of people have told us that they have accepted Christ, through this ministry, this year.

MCM's **Next Stage Housing** project helps vulnerably housed people to find more suitable accommodation and supports them as they explore the complexities of becoming a responsible tenant. The Mission can access grants to provide help with accommodation deposits, essential household goods and utilities. We also offer sim cards – a vital lifeline to those negotiating the housing market. We have successfully settled a Ukrainian family and continue to support them.

As well as being part of the Chaplaincy Team at Manchester Airport, our chaplain (**On the Wing**) is active in three prisons where there are many opportunities to speak to, and pray with, not only those impacted by the justice system but also members of staff.

Groundbreakers continues to provide schools with Christianity based online / in person assemblies; lunch clubs; experience days; and workshops. We also offer a Mental Health project called 'The lost Sun'. Anecdotally, this is having a large impact, and we are currently gathering hard data to support this.

¹ GM Poverty Monitor May 2022

² Manchester City Council Report 21/6/22

³ GM Poverty Monitor May 2022

⁴ National Centre for Children and Families

All our projects have an impact that goes beyond their 'target' audience, for example, many teachers share their concerns with our Groundbreakers team knowing that our team will pray for them; the families of our food club members benefit from our food clubs; landlords can benefit from the support we give to their tenants.

Most importantly, people are telling us that they are accepting Christ as their Saviour!

Where there is a provable benefit, and if practicable, the Mission will co-operate with churches and other organisations with similar objectives. The Mission conducts training courses and various outreach programs. We are in the process of developing coaching and mentoring skills which will increase our agility since these life changing processes transfer easily between projects and people groups.

We continue to develop ways to measure the overall impact of our work. While our projects serve thousands of adults and children each year, we can report that at least 500 people have benefited from significant, supportive interactions during the 12 months covered by this report.

Staff work towards achieving negotiated Objectives and Key Results which are aligned with an adapted version of Caplan and Norton's Balanced Scorecard.

Considerable use is made of our 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 £90,000 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 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 2022 the entity had operational monies in reserve of £290,673. 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 £94,335.

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
18th July 2023

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
18th July 2023

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

On the accounts for the year ended 31st December 2022.

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:

18th July 2023

MANCHESTER CITY MISSION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2022

	Note	2022	2021
		£	£
INCOMING RESOURCES			
Incoming resources from donors	2(a)	147,301.34	209,683.36
Other voluntary incoming resources	2(b)	135,101.70	34,096.24
Income from charitable and ancillary trading	2(c)	19,147.90	16,712.81
Other ordinary incoming resources		-	-
Income from investments	2(d)	3,954.13	2,826.28
TOTAL INCOMING RESOURCES		305,505.07	263,318.69
RESOURCES USED			
Grants	3(a)	-	-
Activities directly relating to the work of the mission	3(b)	237,224.94	219,162.17
Management and administration	3(c)	90,347.20	85,324.30
TOTAL RESOURCES USED		327,572.14	304,486.47
NET INCOMING (OUTGOING) RESOURCES		(22,067.07)	(41,167.78)
OTHER RECOGNISED GAINS & LOSSES			
Unrealised gains (losses) on revaluation of fixed assets		115,000.00	310,000.00
Realised gains (losses) on sales of fixed assets			-
Realised gains (losses) on sales of investments			-
Unrealised gains (losses) on investments		(12,398.93)	4,660.55
NET MOVEMENT IN FUNDS		80,534.00	273,492.77
Balances brought forward at 1st January		865,139.13	591,646.36
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2022		945,673.13	865,139.13

MANCHESTER CITY MISSION

BALANCE SHEET

as at 31st December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets	5	655,000.00	540,000.00
Investments	6	92,301.80	104,700.73
Total Fixed Assets		<u>747,301.80</u>	<u>644,700.73</u>
Current Assets			
Debtors	7	-	-
Short term deposits		101,378.09	125,195.27
Cash at bank and in hand		96,993.24	95,243.13
Total Current Assets		<u>198,371.33</u>	<u>220,438.40</u>
Liabilities: amounts falling due within one year	8	-	-
NET CURRENT ASSETS		<u>198,371.33</u>	<u>220,438.40</u>
NET ASSETS		<u>945,673.13</u>	<u>865,139.13</u>
FUNDS	9		
Unrestricted		939,335.25	859,543.76
Restricted		6,337.88	5,595.37
Total Funds		<u>945,673.13</u>	<u>865,139.13</u>

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



Richard Haworth
Chairman
18th July 2023

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2022

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 are included in the accounts at the valuation put on them by Roger Hannah Ltd., Chartered Surveyors, Century Buildings, 14 St Mary's Parsonage, Manchester M3 5DF on the basis of their inspection of the property on 2nd February 2022.

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 2022.

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 2022

	Note	2022	2021
		£	£
2 INCOMING RESOURCES			
a Incoming resources from donors			
Subscriptions and Donations		133,233.95	199,759.29
Community food club		14,067.39	9,924.07
		<u>147,301.34</u>	<u>209,683.36</u>
b Other voluntary incoming resources			
Grants		60,296.81	30,799.27
Appeals		-	-
Legacies		74,804.89	3,296.97
		<u>135,101.70</u>	<u>34,096.24</u>
c Income from charitable and ancillary trading			
Rental income		5,094.00	2,810.00
Sundry income		14,053.90	13,902.81
		<u>19,147.90</u>	<u>16,712.81</u>
d Income from investments			
Interest & dividends received Unrestricted		<u>3,954.13</u>	<u>2,826.28</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		9,017.31	4,014.78
Project Staff costs	4	183,570.83	179,898.83
Project Resources		6,843.79	803.39
Project Literature & Publicity		8,591.88	4,406.26
Project Travel		2,839.25	1,625.66
Property expenses		20,660.94	23,076.16
Insurance		5,700.94	5,337.09
Depreciation		-	-
Miscellaneous		-	-
		<u>237,224.94</u>	<u>219,162.17</u>
c Management and administration			
Administration Salaries	4	45,991.72	42,105.22
Administrative costs		32,363.53	39,309.24
Pensions payable to former staff	4	-	268.20
Independent Examiner		720.00	600.00
Legal & Professional		4,999.73	3,041.64
Bank charges		238.62	-
Costs re: potential sale of building		6,033.60	-
		<u>90,347.20</u>	<u>85,324.30</u>

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2022

	2022	2021
	£	£
4 STAFF COSTS		
Mission Staff Salaries	158,079.73	156,100.40
Employers NIC	8,796.93	8,824.44
Pension Fund Contributions	13,608.78	13,430.26
Training costs	3,085.39	1,543.73
<i>Mission Staff Costs</i>	<u>183,570.83</u>	<u>179,898.83</u>
Administrative Salaries	40,194.10	37,251.11
Employers NIC	2,216.12	1,960.42
Pension Fund Contributions	3,581.50	2,893.69
	<u>45,991.72</u>	<u>42,105.22</u>
Pensions to former staff	-	268.20
	<u>229,562.55</u>	<u>222,272.25</u>
No employee earned £40,000 p.a. or more		
The average number of employees analysed by function was		
Mission staff	7	7
Administrative staff	3	3
	<u>10</u>	<u>10</u>

5 FIXED ASSETS

	Freehold land and buildings £	Equipment & Furniture £	TOTAL £
Tangible Fixed Assets			
Cost (or valuation) at 1st January 2022	540,000.00	4,572.00	544,572.00
Additions	-	-	-
Disposals	-	-	-
Revaluation	115,000.00	-	115,000.00
Cost (or valuation) at 31st December 2022	<u>655,000.00</u>	<u>4,572.00</u>	<u>659,572.00</u>
Depreciation at 1st January 2022	-	4,572.00	4,572.00
Charge for the year	-	-	-
Charge on disposal	-	-	-
Depreciation at 31st December 2022	<u>-</u>	<u>4,572.00</u>	<u>4,572.00</u>
Net book value as at 31st December 2021	<u>540,000.00</u>	<u>-</u>	<u>540,000.00</u>
Net book value as at 31st December 2022	<u>655,000.00</u>	<u>-</u>	<u>655,000.00</u>

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2022

6 INVESTMENTS

	Market value 31 Dec 2021 £	Additions & (Disposals) £	Change in Value £	Market value 31 Dec 2022 £
COIF Shares	104,700.73	-	(12,398.93)	92,301.80
	<u>104,700.73</u>	<u>-</u>	<u>(12,398.93)</u>	<u>92,301.80</u>

7 DEBTORS

	2022 £	2021 £
Income tax recoverable	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	-	-
	<u>-</u>	<u>-</u>

9 FUNDS

	2022 £	2021 £
Analysis of net assets by fund		
Tangible Fixed Assets	655,000.00	540,000.00
Investments	92,301.80	104,700.73
Current Assets	198,371.33	220,438.40
Liabilities: amounts falling due within one year	-	-
	<u>945,673.13</u>	<u>865,139.13</u>
 Unrestricted funds - General fund	 939,335.25	 859,543.76
Restricted funds	6,337.88	5,595.37
	<u>945,673.13</u>	<u>865,139.13</u>