

MANCHESTER CITY MISSION

Financial Statements

for the year ended

31st December 2023

**Salford Innovation Forum
Frederick Road
Salford M6 6FP**

MANCHESTER CITY MISSION

FINANCIAL STATEMENTS

For the year ended 31st December 2023

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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 L Wolstenholme

M Woodman

DIRECTOR

Terry Durose

REGISTERED CHARITABLE INCORPORATED ORGANISATION NUMBER

1170263

REGISTERED ADDRESS

Suite 130, Salford Innovation Forum
51 Frederick Road
SALFORD M6 6FP

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 2023

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.

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.

For nearly two decades MCM's ministry framework of Incarnate Compassion based Proclamation of the Gospel has helped to steer our planning and strategising. This simple concept remains popular with churches who are happy to support MCM as a means of social transformation through Gospel mission.

MCM's food poverty program **Nourish** has 6 food clubs serving 4 areas in Greater Manchester. Barry our project lead is kept busy not only running our 'Salford Central' food club but mentoring and training those who serve in their local area. One big change towards the end of 2023 came when evangelist Ryan announced that he was moving on. This gap has since been filled by our Chaplain, Nick, who has returned to support the Nourish customers.

Operation Joy has also been impacted by Ryan's departure, but during 2023 there was a steady stream of stories of effective service to people, experiencing homelessness or vulnerable housing, flowing from the drop in sessions in Ashton and Oldham. Paul continued to reach out to the street populations in Bolton and Manchester City Centre, finding creative ways to engage with people for the Kingdom of Christ through purposeful presence.

MCM's **Next Stage Housing** project continued to support and help vulnerably housed people in their search to find more suitable accommodation. During 2023 this became increasingly difficult due to the housing shortage and increased rental charges. Cath has been able to make the most of our partnership with Acts 435 to gain financial support to meet a wide range of practical needs.

During 2023, MCM's **On the Wing** chaplain, Nick, continued to serve in three local prisons as well as at Manchester Airport. Courses, run by the chaplains in HMPs Forest Bank, Buckley Hall and Hindley have proven to be very effective, leading to several people telling us that they have come to faith. Nick has also used the Warwick - Edinburg Mental Wellbeing scale in conjunction with the courses to measure their impact, in every case showing measurable improvement in the well-being of the inmates.

Since 2006, **Groundbreakers** has provided primary schools with first class Christian assemblies; lunch clubs; experience days; and workshops. The primary purpose of Groundbreakers is to create working relationships between schools and churches. November 2023 was particularly fruitful in this endeavour with several links created or re-established.

In some ways the main theme for MCM during 2023 was 'change'. Our Operations Support Coordinator moved on to focus on other projects; we recruited a new Assistant Director; we planned to increase our portfolio of projects and, after decades of using the Windsor Centre as our HQ, we moved premises to a modern serviced office at the Salford Innovation Forum.

Overall, an eventful year.

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.

We continue to appreciate greatly the positive, ongoing support of a small number of trusts and foundations, who have supported MCM vitally on more than one occasion. We cannot name all of them, but examples are Benefact Trust (<https://benefacttrust.co.uk/>) and The Macdonald Trust. MCM also seeks new funding relationships with relevant grant-making trusts and foundations in support of its mission and would ask any such body to get in touch with us at our registered office, if they would like to support us.


At 31st December 2023 the entity had operational monies in reserve of £207,234. Of this £25,000 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 £91,091.

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
17th July 2024

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

17th July 2024

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

On the accounts for the year ended 31st December 2023.

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.

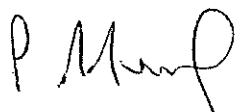
Independent examiner's statement

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:

17th July 2024

MANCHESTER CITY MISSION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2023

	Note	2023	2022
		£	£
INCOMING RESOURCES			
Incoming resources from donors	2(a)	139,818.52	147,301.34
Other voluntary incoming resources	2(b)	55,958.37	135,101.70
Income from charitable and ancillary trading	2(c)	12,544.14	19,147.90
Other ordinary incoming resources		-	-
Income from investments	2(d)	5,305.27	3,954.13
TOTAL INCOMING RESOURCES		213,626.30	305,505.07
RESOURCES USED			
Grants	3(a)	-	-
Activities directly relating to the work of the mission	3(b)	225,376.35	237,224.94
Management and administration	3(c)	78,690.01	90,347.20
TOTAL RESOURCES USED		304,066.36	327,572.14
NET INCOMING (OUTGOING) RESOURCES		(90,440.06)	(22,067.07)
OTHER RECOGNISED GAINS & LOSSES			
Unrealised gains (losses) on revaluation of fixed assets		195,000.00	115,000.00
Realised gains (losses) on sales of fixed assets		-	-
Realised gains (losses) on sales of investments		-	-
Unrealised gains (losses) on investments		7,001.21	(12,398.93)
NET MOVEMENT IN FUNDS		111,561.15	80,534.00
Balances brought forward at 1st January 2023		945,673.13	865,139.13
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2023		1,057,234.28	945,673.13

MANCHESTER CITY MISSION

BALANCE SHEET

as at 31st December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	5	850,000.00	655,000.00
Investments	6	99,303.01	92,301.80
Total Fixed Assets		<u>949,303.01</u>	<u>747,301.80</u>
Current Assets			
Debtors	7	-	-
Short term deposits		78,413.91	101,378.09
Cash at bank and in hand		29,517.36	96,993.24
Total Current Assets		<u>107,931.27</u>	<u>198,371.33</u>
Liabilities: amounts falling due within one year	8	-	-
NET CURRENT ASSETS		<u>107,931.27</u>	<u>198,371.33</u>
NET ASSETS		<u>1,057,234.28</u>	<u>945,673.13</u>
FUNDS	9		
Unrestricted		1,056,091.32	939,335.25
Restricted		1,142.96	6,337.88
Total Funds		<u>1,057,234.28</u>	<u>945,673.13</u>

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



Richard Haworth
Chairman
17th July 2024

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

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.

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 Christie & Co, The Chancery, 58 Spring Gardens, Manchester M2 1EW on the basis of their inspection of the property on 5th April 2023.

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 2023.

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 2023

	Note	2023	2022
		£	£
2 INCOMING RESOURCES			
a Incoming resources from donors			
Subscriptions and Donations		124,540.98	133,233.95
Community food club		15,277.54	14,067.39
		<u>139,818.52</u>	<u>147,301.34</u>
b Other voluntary incoming resources			
Grants		25,936.29	60,296.81
Appeals			-
Legacies		30,022.08	74,804.89
		<u>55,958.37</u>	<u>135,101.70</u>
c Income from charitable and ancillary trading			
Rental income		-	5,094.00
Sundry income		12,544.14	14,053.90
		<u>12,544.14</u>	<u>19,147.90</u>
d Income from investments			
Interest & dividends received Unrestricted		<u>5,305.27</u>	<u>3,954.13</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 and groceries		11,538.98	9,017.31
Project Staff costs	4	169,219.99	183,570.83
Project Resources		6,319.00	6,843.79
Project Literature & Publicity		4,762.72	8,591.88
Project Travel		2,430.89	2,839.25
Property expenses		24,000.97	20,660.94
Insurance		7,103.80	5,700.94
Depreciation		-	-
Miscellaneous		-	-
		<u>225,376.35</u>	<u>237,224.94</u>
c Management and administration			
Administration Salaries	4	38,564.88	45,991.72
Administrative costs		33,233.28	32,363.53
Pensions payable to former staff	4	-	-
Independent Examiner		720.00	720.00
Legal & Professional		-	4,999.73
Bank charges		769.65	238.62
Costs re: potential sale of building		5,402.20	6,033.60
		<u>78,690.01</u>	<u>90,347.20</u>

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2023

	2023	2022
	£	£
4 STAFF COSTS		
Mission Staff Salaries	147,332.98	158,079.73
Employers NIC	7,799.20	8,796.93
Pension Fund Contributions	12,275.84	13,608.78
Training costs	1,811.97	3,085.39
<i>Mission Staff Costs</i>	<u>169,219.99</u>	<u>183,570.83</u>
Administrative Salaries	33,954.10	40,194.10
Employers NIC	1,710.00	2,216.12
Pension Fund Contributions	2,900.78	3,581.50
	<u>38,564.88</u>	<u>45,991.72</u>
Pensions to former staff	-	-
	<u>207,784.87</u>	<u>229,562.55</u>
No employee earned £40,000 p.a. or more		
The average number of employees analysed by function was		
Mission staff	6	7
Administrative staff	3	3
	<u>9</u>	<u>10</u>

5 FIXED ASSETS

	Freehold land and buildings £	Equipment & Furniture £	TOTAL £
Tangible Fixed Assets			
Cost (or valuation) at 1st January 2023	655,000.00	4,572.00	659,572.00
Additions	-	-	-
Disposals	-	-	-
Revaluation	195,000.00	-	195,000.00
Cost (or valuation) at 31st December 2023	<u>850,000.00</u>	<u>4,572.00</u>	<u>854,572.00</u>
Depreciation at 1st January 2023	-	4,572.00	4,572.00
Charge for the year	-	-	-
Charge on disposal	-	-	-
Depreciation at 31st December 2023	<u>-</u>	<u>4,572.00</u>	<u>4,572.00</u>
Net book value as at 31st December 2022	<u>655,000.00</u>	<u>-</u>	<u>655,000.00</u>
Net book value as at 31st December 2023	<u>850,000.00</u>	<u>-</u>	<u>850,000.00</u>

MANCHESTER CITY MISSION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2023

6 INVESTMENTS

	Market value 31 Dec 2022 £	Additions & (Disposals) £	Change in Value £	Market value 31 Dec 2023 £
COIF Shares	92,301.80	-	7,001.21	99,303.01
	<u>92,301.80</u>	<u>-</u>	<u>7,001.21</u>	<u>99,303.01</u>

7 DEBTORS

	2023 £	2022 £
Income tax recoverable	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	<u>-</u>	<u>-</u>
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9 FUNDS

	2023 £	2022 £
Analysis of net assets by fund		
Tangible Fixed Assets	850,000.00	655,000.00
Investments	99,303.01	92,301.80
Current Assets	107,931.27	198,371.33
Liabilities: amounts falling due within one year	-	-
	<u>1,057,234.28</u>	<u>945,673.13</u>
 Unrestricted funds - General fund	 1,056,091.32	 939,335.25
Restricted funds	1,142.96	6,337.88
	<u>1,057,234.28</u>	<u>945,673.13</u>