

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2019

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BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2019

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway (from September 2019) S Daughtery (to January 2020) A Fanstone (to December 2020) A Hare – Treasurer (to January 2020) D Hughes (from December 2019) – Treasurer (from January 2020) I Munroe (from March 2020) J Prideaux - Chairman
Key Staff:	J Haddow (to January 2020) M Jourdain (from February 2020)
Governing Document:	Memorandum and Articles of Association March 2017
Charity registration number:	1111067
Company registration number:	0521117
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 2019**

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, evangelical and non-denominational, and seeks to work with and serve the whole Christian Community in Brighton and Hove.

“Our aim”

Our aim is to see lives transformed by the love of God in the community.

“Why the Mission?”

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 do. 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:

1. **Schools** team providing support to 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.
2. **Brighton Food Bank** supports people in financial crisis with emergency Food and Start Up Home Packs, receiving referrals from over 70 agencies assisting 625 individuals and families last year, with the total number of people helped reaching 898.
3. **Rest Homes** team lead acts of worship in the communal lounges of 23 rest homes 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 “serving the City, with the Church, for Christ” here 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. Our ministry of working closely alongside local churches and Christian groups in various areas of ministry remains a high priority, as a result of which 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.

The **Schools** team comprises one full time and two part time members of staff, along with a number of others serving in a voluntary capacity. In the course of the year, four Assembly circuits have been undertaken in up to 30 primary/preparatory schools across the City, reaching in excess of 6,000 pupils on each occasion. The team has delivered two Prayer Spaces in schools, where they transform a room in the school into different zones where pupils can experience prayer creatively. They have also assisted one of our regular schools with classroom prayer spaces, visiting them three times, on requested themes, in the course of the year. Working in conjunction with ‘Off the Fence’ we have organised termly meetings of the ‘Christians in Education’ networking event, which has continued to attract a healthy mix of teachers, ancillary workers and students. Our ‘It’s Your Move’ package to equip Year 6 pupils for their transition to secondary school was delivered in six primary schools, reaching over 200 pupils in the Summer Term. The team have put together material for RE days in specific schools, delivering two bespoke lessons. All three team members have completed ACET UK’s ‘Esteem’ course (supporting young people in promoting positive relationships), and materials have been prepared to deliver this in schools as opportunity arises. The Team also set up a stand and a manned Prayer Space at the Chichester Diocesan Head Teachers Conference, which was well received by the delegates attending. We have this year rewritten the material for our Schools Work Training Days equipping children’s workers to broaden their individual ministry into schools, and have in addition delivered four ‘Open the Book’ training days for church volunteers across the Chichester Diocese, together with an ‘air and share’ session to support local teams. Building on the experience of the last two years, we again ran successful Holiday Clubs during the Easter and summer holidays in two local churches.

The **Brighton Food Bank** has been engaged in three main approaches to the alleviation of poverty: 1) choice of food to cover immediate, medium and in some cases long term help; 2) home start-up packs, for people moving on from homelessness or temporary accommodation, consisting of essential goods for bedroom, kitchen and bathroom and 3) “Fuel Aid” for those struggling to pay for their electricity and gas to heat their homes and cook their food. This ministry is spearheaded by one full-time and two part-time members of staff, assisted by an experienced team of volunteers. 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. Such is the demand for our services that in 2019 we recorded an increase of 14% to 3,262 visits (including return visits) from 625 separate clients availing themselves of this facility, together with the distribution of some 99 ‘Home Start Up’ packs and 62 clients who benefitted from “Fuel Aid”. The Food Bank shop has been completely refitted in the course of the year, to improve the ‘shopping experience’ of our clients, and increasing amounts of fresh fruit and vegetables are now available on our shelves. We have as always been overwhelmed by the generosity of local churches and schools donating between them just below 7 tonnes of produce from their Harvest Festivals - and this has been replicated in several local businesses whose staff have supported us with similar goods, enabling us to build up significant stocks of food in tins and packets to supply those we seek to assist through the winter months. Collection days and all-year-round baskets at local supermarkets have also helped to maintain stock levels, with some stores now highlighting specific items on their shelves which customers might consider buying for the Food Bank. An increasing number of churches have

similarly introduced year-round collections of food items, or special Spring/Lent appeals for further supplies, so that together with private donations we are regularly receiving some 3.2 tonnes of food per month. Towards the end of the year, the same range of donors including local businesses provided a further 6 tonnes of food given in the run up to Christmas. For the first time this year we hosted a free Christmas meal in the second half of December, which gathered more than 100 of our clients to sit down to a hot Christmas dinner together (the event being filmed and subsequently featured on the BBC's 'South East Today') Another innovation this year has been the introduction of recipe cards/meal bags enabling clients to make wholesome meals with specific supplied ingredients. Applications to a variety of Trusts on behalf of particular individuals have continued to bring in small amounts of funding for situations of need. We have continued to take responsibility for organising termly meetings of the 'Christians Relieving Poverty' Network, attended by staff and volunteers from as many as 22 local charities involved in this sector; and we have again worked closely with Money Advice Plus, Christians Against Poverty, Mind and The Brighton Unemployed Family Centre in providing additional support to our clients. In addition to the 'Fuel Aid' scheme, our clients have received input from LEAP (Local Energy Advice Partnership) in introducing free energy saving improvements and securing tariff improvements. We have continued to receive donations from a local taxi company (Southern Taxis) of a prescribed weekly quota of free taxi rides home for some of our clients, which this year totalled 435 trips. We have also been able to offer assistance to other churches and groups who have expressed interest in replicating the BHCM Food Bank model in their localities, and some mutual exchange of excess items has taken place with other local food banks.

The **Rest Homes** team has continued to grow and develop during the year, so that we are now holding regular monthly services in 27 rest homes, steadily adding more volunteers to our ranks month by month - and we remain an accredited 'Dementia Friendly Organisation'. Following the appointment of a new part-time member of staff, we have continued to develop our one-to-one visits to residents confined to their own rooms, which have been much appreciated in a total of 10 rest homes with whom we have contact, and we are working alongside local churches to make this befriending ministry more widely available. Opportunities have also arisen to offer pastoral support to residents' families and other visitors, and to members of staff in some of the homes. Our forum for those working in the Care Industry (now renamed as 'Christians Caring for Older People') has broadened its remit to include anyone involved in the care of older people, whether as a church, professionally or simply as a good neighbour, and we aim to encourage, equip and celebrate work done by and with older people in the City. In addition we have again run two 'Bereavement Care Awareness' courses during the year.

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. The fundraising role has been split between the Mission Director, who builds existing and new relationships with churches; the Office Manager, who looks after individual supporters and seeks to bring new donors on board; the Grant and Business Relations Manager, who maintains well established links with grants and businesses, whilst researching new avenues of funding; and the Media and Communications Manager, who oversees our Social Media platforms. We also have a dedicated team of 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. The Media Manager has continued to provide video material for our website (which is constantly updated with new content) and for evangelistic use, particularly in schools. The website has attracted in excess of 100,000 page views since we built it. We have also maintained an active presence on various social media networks, with 'likes' on Facebook increasing to 1,726, and 'followers' on Twitter rising to 1,251 in the course of the year.

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, established during 2005, has been streamlined this year to include some 13 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: Barleycorn Trust, John Booth Charitable Foundation, Caput Trust, Chalk Cliff Trust, Charlotte Marshall Charitable Trust, Childs Charitable Trust, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Emmaus Christian Fund, Gannett Foundation, Goodnews Evangelical Mission, Grant Foundation, Green Hills Trust, Groundwork UK, Henry Smith Charity, Jerusalem Trust, Marsh Christian Trust, Ogle Christian Trust, Rosaz Charity, Rotary Club of Brighton, Mrs. A. Lacy Tate Trust Fund, Sussex Community Foundation, J. Vickers Ltd. and Woodroffe Benton Foundation.

Overall income for the year 2019 showed a further increase of some 13% compared with the previous year, though approximately one-third of this was a valuation of 'gifts in kind' donated to the Food Bank. Meanwhile, annual expenditure again increased by a little over 11%. These figures resulted in a small overall deficit for the year of £2,641, which was significantly diminished as a result of a sizeable legacy received early in 2020 (a commitment made in 2019); this was a welcome improvement on the deficit of £9,925 in 2018. Incoming resources from local churches rose by 8% over the previous year, whilst grants from Charitable Trusts increased by a pleasing 15% and income from businesses almost trebled; however personal donations fell by some 4% wiping out last year's gain. There was also a further encouraging 36% rise in the value of goods donated for the Food Bank. Legacy income this year amounted to just over £60k which was marginally less than the £63k received in 2018, but we acknowledge that income from this source is inevitably unpredictable, and no basis on which to budget for future years.

The year-end balance sheet shows a total of £129,559 (including the committed legacy) deposited in our various investments and bank accounts, which is almost identical to last year. Although part of this figure has been designated for a future new building, our total unrestricted reserves stand at £79,570 (and the majority of our restricted funds is also earmarked for specific items within the revenue budget), which places us safely above our reserves policy of holding 3 months expenditure in unrestricted reserves. However, the Trustees are aware that this 'buffer' has been diminishing over recent years, and that much of the income received to maintain it has been derived from irregular sources such as legacies and one-off gifts. We have therefore taken steps to control our expenditure in line with a more reliable estimate of our likely income for 2020 (see next paragraph) In view of this 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 increase our income from new and existing sources.

In view of the concerns expressed above about the sustainability of our income sources, the Trustees planned for a major restructuring of the Mission at the beginning of 2020 to reduce our expenditure budget to £165k (of which salaries would represent a maximum of £125k) - in line with the 'reliable' income received in 2019. This was implemented at the end of January, with a reduction of two in staffing levels, and a new leadership role of 'Mission Coordinator' exercised

alongside responsibility for one of our ministry teams. 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 Chairman and a written commentary from the Treasurer to all the Trustees. Fund raising from Trusts, now delegated to the Office Manager, has been more closely targeted, and provision for additional staffing put in place to assist with this.

The new structure has enabled us to respond effectively and speedily to the significant impact of Covid-19, expanding the work of the Food Bank by some 50% to meet increased needs. Our volunteer force manning the Food Bank is almost entirely made up of retired people (who suddenly became unavailable in mid-March due to the need to self-isolate), but their role has been substituted by staff from the other Departments. Lockdown in the Schools and Rest Homes has meant some adaptation of our ministry into both these areas, with the introduction of new digital resources to maintain our input into these institutions. From the start of the Covid-19 emergency, the organisation has further developed its fundraising processes with both our individual donors and Grant Making bodies providing significant emergency funding to tackle the increasing needs of the vulnerable in the city. The Mission is working hard to continue to broaden and maintain the funding base, as it is clear the need will continue for a significant period beyond the current crisis. With this increased funding, and the strengthening of our financial management, the Trustees anticipate finishing 2020 with increased reserves, enabling us to move forward into 2021 implementing in more 'normal' circumstances the restructured model introduced at the beginning of 2020.

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 judgements 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 – Chairman
Date: 23 October 2020

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 2019 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on page 9 to 10.

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.

Stephen Mathews FCA
Institute of Chartered Accounts in England and Wales

26 October 2020

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	126,605	108,125	234,730	224,361
Donated goods	3	-	120,096	120,096	88,431
Charitable activities		-	-	-	400
Other income		180	-	180	263
Total income and endowments		126,785	228,221	355,006	313,454
EXPENDITURE ON:					
Charitable activities	4	116,539	242,927	359,466	323,539
Raising funds		1,541	-	1,541	681
Total expenditure		118,080	242,927	361,006	324,220
Net gains/(losses) on investments		3,359	-	3,359	840
Net income/(expenditure)		12,065	(14,706)	(2,641)	(9,925)
Transfers between funds		(4,324)	4,324	-	-
Net movement in funds		7,741	(10,382)	(2,641)	(9,925)
Reconciliation of funds:					
Total funds brought forward		71,830	73,880	145,710	155,635
Total funds carried forward	13	79,570	63,498	143,069	145,710

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 9-14 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2019 £	Total funds 2018 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	50,000	2,003	52,003	108,644
		50,000	2,003	52,003	108,644
CURRENT ASSETS					
Stock	8	-	18,001	18,001	15,125
Debtors	9	51,661	-	51,661	7,220
Cash at bank	10	(17,603)	43,494	25,891	21,245
		34,058	61,495	95,553	43,591
CURRENT LIABILITIES					
Liabilities falling due within one year	11	4,487	-	4,487	6,525
Net Current Assets		29,570	61,495	91,066	37,066
NET ASSETS		79,570	63,498	143,069	145,710
FUND BALANCES					
Unrestricted funds	13				
General Funds		29,570	-	29,570	21,830
Designated funds		50,000	-	50,000	50,000
Restricted Funds	13	-	63,498	63,498	73,880
		79,570	63,498	143,069	145,710

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 October 2020 and were signed on its behalf by:

J Prideaux - Chairman

Company number: 05521117

Charity number: 1111067

The notes on page 9-14 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019

- 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 2019 £	Total 2018 £
Donations		
Individuals	62,210	64,717
Churches	15,930	14,739
Businesses	4,683	1,608
Grants and other donations	91,869	80,030
Legacies	60,039	63,267
	<u>234,730</u>	<u>224,361</u>

	Total 2019 £	Total 2018 £
Goods donated for:		
Distribution to beneficiaries	120,096	88,431
	<u>120,096</u>	<u>88,431</u>

Income from donated goods is accounted for on the basis of the value of the donations (at £2 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 2019

4 Charitable activity

		Total 2019 £	Total 2018 £
a Direct charitable costs			
Salaries	Note 5	183,185	173,988
Food Bank goods distributed	Note 3c	124,033	97,161
Other direct program costs		8,377	8,343
Grants to individuals to address fuel poverty		4,625	3,235
Media and communications		4,192	5,720
Travel and expenses		1,806	3,361
Conferences and events		2,136	-
Building costs		13,530	9,713
		<u>341,883</u>	<u>301,521</u>
b Support and administration		£	£
Office running costs		11,832	13,042
Accounts preparation and independent examination		2,880	2,400
Subscriptions and professional services		2,871	6,576
		<u>17,583</u>	<u>22,018</u>
Combined charitable activity cost		<u>359,466</u>	<u>323,539</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,880 (2018: £2,400); in addition the charity paid £990 (2018: £1,006) to Stewardship for payroll bureau services.

c Donated goods	Total 2019 £	Total 2018 £
Foodbank	124,033	97,161
	<u>124,033</u>	<u>97,161</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2019 £	2018 £
Gross wages, salaries & benefits in kind	165,132	158,279
Employer's National Insurance costs	9,056	9,545
Pension costs	8,997	6,164
Total staff costs	<u>183,185</u>	<u>173,988</u>

The charity had 11 employed staff (2018: 10). 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 key management, which comprised the Mission Director amounted to £28,815 (2018: £28,250).

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 2019 £
Cost			
At 31 December 2018	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2019	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2018	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2019	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2018	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

7 Investments

	2019	2018
	£	£
Investments at market value:		
At 31 December 2018	108,644	87,804
Additions/(Disposals)	(60,000)	20,000
Revaluation	3,359	840
At 31 December 2019	<u>52,003</u>	<u>108,644</u>

The investment comprises units in Aberdeen Standard Investments SLI MyFolio Managed II Fund valued as at year end.

8 Stock

	2019	2018
	£	£
At Cost		
Donated goods	18,001	15,125
	<u>18,001</u>	<u>15,125</u>

9 Debtors and Prepayments

Tax recoverable	882	7,220
Legacy receivable	50,779	-
	<u>51,661</u>	<u>7,220</u>

10 Cash at Bank and in Hand

Bank operating accounts	25,817	21,178
Petty cash	74	68
	<u>25,891</u>	<u>21,245</u>

11 Creditors: liabilities falling due within one year

Pension contributions	1,607	-
Accruals	2,880	6,525
	<u>4,487</u>	<u>6,525</u>

12 Pension commitments

During the year employer's pension contributions totalling £2,681 (2018: £1,569) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £1,607 (2018: £nil).

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	21,830	126,785	(118,080)	(4,324)	3,359	29,570
Total Unrestricted Funds	71,830	126,785	(118,080)	(4,324)	3,359	79,570
<i>Restricted Funds</i>						
Building fund	32,250	150	-	-	-	32,400
Fuel aid fund	5,638	-	(4,625)	-	-	1,013
Food Bank donated goods	15,125	120,096	(124,033)	6,813	-	18,001
Food Bank cash fund	15,816	49,879	(53,725)	(6,813)	-	5,156
Rest Homes fund	5,051	26,447	(24,571)	-	-	6,927
Schools fund	-	31,649	(35,973)	4,324	-	-
	73,880	228,221	(242,927)	4,324	-	63,498
Aggregate of funds	145,710	355,006	(361,006)	-	3,359	143,069

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 £	2019 £
Investments held as fixed assets	-	50,000	2,003	52,003
Stock	-	-	18,001	18,001
Debtors	51,661	-	-	51,661
Cash at bank and in hand	(17,603)	-	43,494	25,891
Creditors	(4,487)	-	-	(4,487)
	29,570	50,000	63,498	143,069

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2018 £	Incoming resources 2018 £	Outgoing resources 2018 £	Transfers in the year 2018 £	Gains and losses 2018 £	Closing balance 2018 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>	33,243	137,329	(119,535)	(30,048)	840	21,830
Total Unrestricted Funds	83,243	137,329	(119,535)	(30,048)	840	71,830
<i>Restricted Funds</i>						
Building fund	32,250	-	-	-	-	32,250
Fuel aid fund	5,351	3,522	(3,235)	-	-	5,638
Food Bank donated goods	17,505	88,431	(97,161)	6,350	-	15,125
Food Bank cash fund	13,215	41,582	(38,981)	-	-	15,816
Rest Homes fund	4,071	21,927	(20,947)	-	-	5,051
Schools fund	-	20,663	(44,361)	23,698	-	-
	72,392	176,125	(204,685)	30,048	-	73,880
Aggregate of funds	155,634	313,455	(324,220)	-	840	145,710

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2018 £
Investments held as fixed assets	-	50,000	58,644	108,644
Stock	-	-	15,125	15,125
Debtors	7,220	-	-	7,220
Cash at bank and in hand	21,134	-	111	21,245
Creditors	(6,525)	-	-	(6,525)
	21,830	50,000	73,880	145,710

14 Transactions with related parties

During the year the charity:

- received donations totalling £821 (2018: £828) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2018: £nil) were paid to, or for, the trustees, other than reimbursement of travel costs for one trustee who volunteered for the the Food Bank.

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 2019

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2019	2018	2019	2018	2019	2018	2019	2018
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	126,605	136,667	-	-	108,125	87,694	234,730	224,361
Donated goods	3	-	-	-	-	120,096	88,431	120,096	88,431
<i>Charitable activities</i>		-	400	-	-	-	-	-	400
<i>Other income and endowments</i>		180	263	-	-	-	-	180	263
Total income and endowments		126,785	137,329	-	-	228,221	176,125	355,006	313,454
EXPENDITURE ON									
Charitable activities	4	116,539	118,854	-	-	242,927	204,685	359,466	323,539
Raising funds		1,541	681	-	-	-	-	1,541	681
Total expenditure		118,080	119,535	-	-	242,927	204,685	361,006	324,220
Net gains/(losses) on investments		3,359	840	-	-	-	-	3,359	840
Net income/(expenditure)		12,065	18,635	-	-	(14,706)	(28,560)	(2,641)	(9,925)
Transfers between funds		(4,324)	(30,048)	-	-	4,324	30,048	-	-
Net movement in funds		7,741	(11,413)	-	-	(10,382)	1,488	(2,641)	(9,925)
Reconciliation of funds:									
Total funds brought forward		21,830	33,243	50,000	50,000	73,880	72,392	145,709	155,635
Total funds carried forward		29,570	21,830	50,000	50,000	63,498	73,880	143,068	145,710

Movements on reserves and all recognised gains and losses are shown above.