

Brighton and Hove City Mission

Report and Accounts

year ended 31 December 2021

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION

Directors/Trustees:	E Adshead - Deputy Chair P Conway D Hughes - Treasurer I Munroe J Prideaux – Chairman K Ridge (from October 2021)
Key Staff:	M Jourdain
Governing Document:	Memorandum and Articles of Association March 2017
Charity registration number:	1111067
Company registration number:	05521117
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 2021

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, a Christian charity that is evangelical and non-denominational, however we seek to not only work with and serve the Christian community, but the whole community of 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 engage in. 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 some 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 854 individuals and families last year, with the total number of people helped reaching 1223.

3. **Rest Homes** team lead acts of worship in the communal lounges of some 35 rest homes (either in person or on-line) 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. In February we created the new post of ‘Head of Mission’, replacing ‘Mission Coordinator’, and giving one Team Leader (currently the Head of the Food Bank Team) senior status with overall responsibility for the running of the whole organisation. All four Team Leaders attended the City Mission Movement’s UK Conference in November and were much encouraged to be able to share with those involved in similar ministries elsewhere in the country. In terms of premises, as we entered 2022 we have been moving forward negotiations to secure a long lease on an unoccupied building owned by Brighton & Hove Council which is close to our existing site; this would give us additional floor space, greater flexibility and crucially enable us to house Brighton Food Bank entirely on the ground floor.

2021 has proved to be another extraordinary year, with the restrictions imposed nationally to manage the ongoing Coronavirus pandemic continuing to influence the way in which we conduct our various areas of ministry. Demand for the Food Bank has continued at a high level, particularly when the government’s ‘furlough’ scheme came to an end in September, plunging a number of individuals and families into the poverty trap for the first time. Our volunteer force from pre-pandemic (largely in the vulnerable 70+ age bracket) has continued to be laid off for their own safety, though they have become a valuable source of prayer support for all areas of the work - and we have been able to take on a few younger volunteers and to expand our employed workforce to make up the shortfall. Likewise, our *modus operandi* in Schools and Rest Homes has been adapted to fit in with the varying restrictions imposed in these establishments as lockdowns have come and gone, making digital resources available throughout, and with some returning to in-person presentations by the end of the year.

The **Schools** team now comprises one full time and one part time member of staff, with a third person joining us part-time from January 2022. Since the pandemic hit in Easter 2020, assemblies have been made available on-line not just to the 30 or so primary/preparatory schools across the City which we had previously served in person, but to a much wider clientele who are able to freely download resources from our YouTube page. Apart from seasonal presentations for Easter, Harvest, ‘Moving On’ and Christmas, the Schools Team have tackled such themes as ‘friendship’, ‘trust’, ‘kindness’ and ‘courage and resilience’, with relevant applications to the lives of the children. We have in the second half of 2021 been able to get back into some ten schools in-person, and it is hoped that this number will gradually increase going forward. It would again be difficult to quantify the total number of pupils benefitting from these presentations, but it is unlikely to be less than the estimated 6,000 to whom we have ministered in previous ‘normal’ years. In March the Schools Team ran a project involving the distribution of over 2,500 individual ‘*Easter Week Journal*’ packs to children in some ten local primary schools with a series of activities for the week leading up to Easter teaching them more about Jesus and the significance of his death on the cross. There have also been opportunities

to work more closely with the *Off the Fence* Schools and Youth Team in local schools, and we were again able to contribute to the Diocese of Chichester's Head Teachers' Conference in October. Due to limited access to school premises, Prayer Spaces have been relatively few in number this year, but we have developed some new material for presentations on 'What is the Bible?' and 'Bible in a Flash' in a small number of locations, and also had input on the subject of collective worship in response to specific requests from individual schools.

The **Brighton Food Bank** has continued to be engaged in the alleviation of poverty, principally by providing food to cover immediate, medium and in some cases long term help. This ministry is spearheaded by one full-time and three part-time members of staff, with the number of 'paid' hours gradually increasing in the course of the pandemic, together with a stalwart group of younger volunteers. By the end of 2021, we were operating a hybrid of home deliveries and pick-ups from the door at our premises, but still with no client access into the building itself. 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 has been the demand for our services that in 2021 we again recorded a staggering 4,341 visits/deliveries (up by almost a third on 2020) from 854 separate clients/families availing themselves of this facility, representing a total of 1223 people. The refitting of the Food Bank shop undertaken in 2019 has continued to serve us well, and we have maintained good supplies of fresh fruit and vegetables on our shelves as well as the usual wide range of tinned and packeted goods. We have once again benefitted from generous donations of 'gifts in kind' from schools, churches, businesses and individuals, together with financial contributions from all the above and from a range of relevant grant-making Trusts. Both the harvest period and the run up to Christmas brought in record amounts of donated food, putting us in a strong position in terms of stored goods for the start of the new year - so much so that we were glad to receive some deliveries to a subsidiary collection point at a local church until it could be sorted and transported back to our main premises. Collection days at local supermarkets have not been possible for almost two years, though there have still been significant quantities of food given via in-shop collecting bins and by the supermarkets themselves during this period. A new inter-church group designated 'Christian Action Brighton' has come into being in the course of this year, in the establishment of which the Mission has played a key role.

The **Rest Homes** ministry has, like the Schools work, adapted appropriately to the even greater restrictions imposed on visits to Care Homes since March 2020, maintaining contact with our 27 regular Rest Homes from pre-pandemic times through monthly services made available digitally, either on DVD's or by downloading from the internet. We have continued to hear of others working in quite different geographical locations accessing our services for use in their own ministry to older people. A variety of other resources have been sent out to our Homes, both activity material and song sheets for residents together with support and encouragement for Rest Home staff - and our volunteer team has continued to meet weekly for prayer and fellowship on Zoom. By November, it had been possible to restart in-person services in 14 of our Care Homes, roughly one-third of the total number, but the digital services continue to be necessary elsewhere and are still much appreciated. We remain an accredited 'Dementia Friendly Organisation', all of our materials being designed with dementia sufferers in mind. We have also been pleased to have some input into a recent Anna Chaplaincy on-line Conference sharing some of our expertise with others facing similar challenges during these days - though our forum for those working in the Care Industry ('Christians Caring for Older People') has still been unable to meet due to the restrictions.

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. Fund raising from Trusts, now delegated to the Office Manager (along with looking after individual supporters), has been more closely targeted, and we have benefitted from the addition of a new part-time member of the Head Office team to assist with this. Meanwhile

the Head of Mission's function includes building existing and new relationships with churches; and our Media and Communications Manager (a part-time role, jointly held with leading the Schools Team) oversees our Social Media platforms. There is also a dedicated following (including many of our former 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 each area of ministry (particularly vital in the Schools and Rest Homes during these Covid times) and for our website, which at the end of 2021 is undergoing a complete face-lift. The old website has attracted in excess of 120,000 page views since we built it. We have also maintained an active presence on various social media networks, with some 1,783 'likes' on Facebook, where we are seeing increased engagement on our posts; we also created an instagram account this year to continue to engage with younger supporters, and are currently at 117 'followers'. Twitter has seen a slight decrease in the last year to 1,257, since we are focusing our energies on engagements rather than followers.

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, first established during 2005, and streamlined in 2019, now includes some 12 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: Almond Trust, Brighton & Hove City Council, City Food Share, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Emmaus Christian Fund, Leathersellers Company Charitable Fund, Neighbourly Ltd, Rosaz Charity, Sussex Community Foundation, Mrs. A. Lacy Tate Trust Fund and J. Vickers Ltd.

Overall income for the year 2021 showed a substantial 22% fall compared with 2020 (a totally exceptional year due to Covid-19 and consequential increased giving both by individuals and through various grant-making bodies in response to the resulting widespread needs); however this figure was still 8% up on 2019. In 2020, and again in 2021, a bigger proportion of the food distributed by Brighton Food Bank was purchased rather than donated, so the notional valuation of 'gifts in kind' remained 12% below that in 2019 (though showed a marginal upturn of 3.5% compared with 2020, suggesting that churches and individuals are beginning to revert to their pre-Covid behaviour) Meanwhile, expenditure showed a 13.5% increase on 2020, partly due to a gradual return to a full complement of employed staff and a 2% salary increase across the board, and partly to a 23% rise in the quantity (value) of food distributed. The latter was authorised on the basis of our significant financial surplus at the end of 2020. Essentially, after some cautious retrenchment in 2020, we are now back to our 2019 levels of expenditure. Consequent upon the above, our surplus for the year was £32,844, compared with the unprecedented £180,779 in 2020 and a deficit of £2,641 in 2019. It is clear that the extraordinary level of giving experienced during the pandemic in 2020 has not been maintained, as one might have expected - though we are still 'living within our means', and the

Trustees consider that our surplus of over £32k is sufficient to endorse the financial implications of the general direction in which the charity is moving.

Incoming resources from local churches fell by a further 18% compared with 2020, although by the end of the year in question most churches had reopened for at least one Sunday service each week. Possibly due to the closure of the churches in 2020, we experienced a phenomenal rise in individual giving during that year, but this fell again by some 43% in 2021. There was, however, a most encouraging increase of 418% from a number of businesses with whom we had been gradually developing relationships, partially offset by a slightly disappointing drop of 56% in revenue from grant-making bodies. Legacies contributed about £12k, though we have learned that this source of income is an unreliable basis on which to budget.

The year end balance sheet shows net assets of £356,692, up by some £32k on last year. This includes £228k of unrestricted funds, of which we have already set aside a sum of £50k to finance the pioneering of new experimental areas of ministry. With negotiations progressing regarding potential new premises, we may well wish to transfer some of our unrestricted assets to augment the designated building fund. Whereas last year we were mainly meeting needs resulting from job losses and other hardships during the Covid-19 pandemic, the new issue for 2022 is the soaring cost of living crisis partly resulting from the war in Ukraine and consequent supply problems. We are also ministering to a significant group of Ukrainian refugees who have currently settled in the Brighton area. We shall seek, as ever, constantly to refine and develop our services and *modus operandi* to maximise our use of unrestricted funds. The above analysis places us substantially above our reserves policy of holding 3 months expenditure in unrestricted reserves. 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.

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 Trustees continue to approach budgeting for 2022 with cautious optimism, as it remains unclear to what extent the generous financial provision during Coronavirus will continue once the nation returns to relative normality post-pandemic.

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 judgments 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

J Prideaux – Chairman

Date: 25/8/22

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 2021 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

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

Stephen Mathews FCA
Institute of Chartered Accounts in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 31st August 2022

BRIGHTON AND HOVE CITY MISSION
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	103,060	173,662	276,723	386,478
Donated goods	3	-	105,300	105,300	101,750
Other income		1,119	-	1,119	272
Total income and endowments		104,180	278,963	383,143	488,500
EXPENDITURE ON:					
Charitable activities	4	9,042	347,471	356,512	313,982
Raising funds		29	-	29	216
Total expenditure		9,070	347,471	356,541	314,198
Net gains/(losses) on investments		6,243	-	6,243	6,477
Net income/(expenditure)		101,352	(68,508)	32,844	180,779
Transfers between funds		(68,769)	68,769	-	-
Net movement in funds		32,583	261	32,844	180,779
Reconciliation of funds:					
Total funds brought forward		196,175	127,673	323,848	143,069
Total funds carried forward	13	228,758	127,934	356,692	323,848

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

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	114,723	-	114,723	108,480
		<u>114,723</u>	<u>-</u>	<u>114,723</u>	<u>108,480</u>
CURRENT ASSETS					
Stock	8	-	6,298	6,298	9,720
Debtors	9	7,631	-	7,631	12,489
Cash at bank and in hand	10	113,746	121,636	235,382	198,132
		<u>121,377</u>	<u>127,934</u>	<u>249,311</u>	<u>220,341</u>
CURRENT LIABILITIES					
Liabilities falling due within one year	11	7,342	-	7,342	4,973
Net current assets		<u>114,035</u>	<u>127,934</u>	<u>241,970</u>	<u>215,368</u>
NET ASSETS					
		<u>228,758</u>	<u>127,934</u>	<u>356,692</u>	<u>323,848</u>
FUND BALANCES					
Unrestricted funds	13				
General funds		178,758	-	178,758	146,175
Designated funds		50,000	-	50,000	50,000
Restricted funds	13	<u>-</u>	<u>127,934</u>	<u>127,934</u>	<u>127,673</u>
		<u>228,758</u>	<u>127,934</u>	<u>356,692</u>	<u>323,848</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 and were signed on its behalf by:

J Prideaux
J Prideaux - Chairman

25/8/22
Date

Company number: 05521117 Charity number: 1111067

The notes on page 10-15 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

4 Charitable activity

	Total 2021	Total 2020
	£	£
a Direct charitable costs		
Salaries	163,240	150,932
Food Bank goods distributed	154,449	131,650
Other direct program costs	5,165	1,445
Grants to individuals to address fuel poverty	-	910
Media and communications	2,708	2,059
Travel and expenses	226	218
Conferences and events	820	-
Building costs	9,600	10,075
	<u>336,208</u>	<u>297,288</u>
b Support and administration	£	£
Office running costs	10,447	11,074
Accounts preparation and independent examination	3,120	2,880
Subscriptions and professional services	6,738	2,740
	<u>20,304</u>	<u>16,694</u>
Combined charitable activity cost	<u>356,512</u>	<u>313,982</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,120 (2020: £2,880); in addition the charity paid £1,045 (2020: £960) to Stewardship for payroll bureau services.

c Donated goods

	Total 2021	Total 2020
	£	£
Foodbank	154,449	131,650
	<u>154,449</u>	<u>131,650</u>

5 Staff costs

The average monthly number of employees during the year was 10 (2020: 9). 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 Head of Mission amounted to £27,857 (2020: £27,310).

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 2021
	£	£	£
Cost			
At 31 December 2020	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2021	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Accumulated Depreciation			
At 31 December 2020	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2021	<u>6,872</u>	<u>55,915</u>	<u>62,787</u>
Net book value			
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>

BRIGHTON AND HOVE CITY MISSION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Investments

	2021	2020
Investments at market value:	£	£
At 31 December 2020	108,480	52,003
Additions/(Disposals)	-	50,000
Revaluation	6,243	6,477
At 31 December 2021	114,723	108,480

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

8 Stock

	2021	2020
At cost	£	£
Donated goods	6,298	9,720
	6,298	9,720

9 Debtors

Gift aid recoverable	7,631	12,489
	7,631	12,489

10 Cash at bank and in hand

Bank operating accounts	235,335	198,083
Petty cash	48	49
	235,382	198,132

11 Creditors: liabilities falling due within one year

Pension contributions	4,462	2,093
Accruals	2,880	2,880
	7,342	4,973

12 Pension commitments

During the year employer's pension contributions totalling £2,385 (2020: £2,288) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date amounted to £4,462 (2019: £2,093).

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Funds

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>						
	146,175	104,180	(9,070)	(68,769)	6,243	178,758
Total Unrestricted Funds	196,175	104,180	(9,070)	(68,769)	6,243	228,758
<i>Restricted Funds</i>						
Building fund	32,410	10,075	-	-	-	42,485
Fuel aid fund	103	-	-	-	-	103
Food Bank donated goods	9,720	105,300	(154,449)	45,727	-	6,298
Food Bank cash fund	77,133	151,885	(104,712)	(45,727)	-	78,579
Rest Homes fund	8,307	1,250	(36,286)	26,885	-	156
Schools fund	-	10,453	(52,023)	41,884	-	313
	127,673	278,963	(347,471)	68,769	-	127,934
Aggregate of funds	323,848	383,143	(356,541)	-	6,243	356,692

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Investments held as fixed assets	64,723	50,000	-	114,723
Stock	-	-	6,298	6,298
Debtors	7,631	-	-	7,631
Cash at bank and in hand	113,746	-	121,636	235,382
Creditors	(7,342)	-	-	(7,342)
	178,758	50,000	127,934	356,692

Note: the transfer from the Food Bank cash fund into the Food Bank donated goods fund represent food purchased for distribution.

BRIGHTON AND HOVE CITY MISSION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Building fund	50,000	-	-	-	-	50,000
	50,000	-	-	-	-	50,000
<i>General Unrestricted Funds</i>						
	29,570	142,397	(9,168)	(23,101)	6,477	146,175
Total Unrestricted Funds	79,570	142,397	(9,168)	(23,101)	6,477	196,175
<i>Restricted Funds</i>						
Building fund	32,400	10	-	-	-	32,410
Fuel aid fund	1,013	-	(910)	-	-	103
Food Bank donated goods	18,001	101,750	(131,650)	21,618	-	9,720
Food Bank cash fund	5,156	210,610	(117,015)	(21,618)	-	77,133
Rest Homes fund	6,927	19,023	(25,064)	7,421	-	8,307
Schools fund	-	14,710	(30,390)	15,680	-	-
	63,498	346,103	(305,030)	23,101	-	127,673
Aggregate of funds	143,069	488,500	(314,198)	-	6,477	323,848

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

	Unrestricted Funds			2020 £
	General funds £	Designated funds £	Restricted funds £	
Investments held as fixed assets	58,480	50,000	-	108,480
Stock	-	-	9,720	9,720
Debtors	12,489	-	-	12,489
Cash at bank and in hand	80,179	-	117,953	198,132
Creditors	(4,973)	-	-	(4,973)
	146,175	50,000	127,673	323,848

14 Transactions with related parties

During the year the charity:

- received donations totalling £675 (2020: £15,687) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- No expenses (2020: £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 2021

	Note	Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
		2021	2020	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	3	103,060	142,125	-	-	173,662	244,353	276,723	386,478
Donated goods	3	-	-	-	-	105,300	101,750	105,300	101,750
Other income		1,119	272	-	-	-	-	1,119	272
Total income and endowments		104,180	142,397	-	-	278,963	346,103	383,143	488,500
EXPENDITURE ON									
Charitable activities	4	9,042	8,952	-	-	347,471	305,030	356,512	313,982
Raising funds		29	216	-	-	-	-	29	216
Total expenditure		9,070	9,168	-	-	347,471	305,030	356,541	314,198
Net gains/(losses) on investments		6,243	6,477	-	-	-	-	6,243	6,477
Net income/(expenditure)		101,352	139,706	-	-	(68,508)	41,074	32,844	180,779
Transfers between funds		(68,769)	(23,101)	-	-	68,769	23,101	-	-
Net movement in funds		32,583	116,604	-	-	261	64,175	32,844	180,779
Reconciliation of funds:									
Total funds brought forward		146,175	29,570	50,000	50,000	127,673	63,498	323,848	143,069
Total funds carried forward		178,758	146,175	50,000	50,000	127,934	127,673	356,692	323,848

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