

Brighton and Hove City Mission.

Report and Accounts

year ended 31 December 2017

stewardship[®]

1 Lamb's Passage LONDON EC1Y 8AB
t: 0208 502 5600
e: enquiries@stewardship.org.uk
w: www.stewardship.org.uk

BRIGHTON AND HOVE CITY MISSION
FOR THE YEAR ENDED 31 DECEMBER 2017

COMPANY INFORMATION

Directors/Trustees	E Adshead D Brimley J Casse (until June 2017) S Daughtery (from September 17) A Fanstone A Hare - Treasurer J Milson J Prideaux - Chairman
Key staff	J Haddow
Governing Document	Memorandum and Articles of Association July 2005
Company Registration Number	05521117
Charity Registration Number	1111067
Registered Office	Calvary Church Building, Stanley Road, Brighton, East Sussex, BN1 4NJ
Independent Examiner	Stephen Mathews FCA Stewardship 1 Lamb's Passage London, EC1Y 8AB
Bankers	Barclays Bank Plc Brighton, BN1 1SF

CONTENTS

	Page
Directors' Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-13
Detailed Statement of Financial Activities with Comparatives	14

REFERENCE AND ADMINISTRATIVE INFORMATION

The Trustees present their report and accounts for the year ended 31 December 2017. The Trustees consider that the Accounts comply with the current statutory requirements, its governing document and the Statement of Recommended Practice (SORP 2015).

REPORT OF THE TRUSTEES

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.

The directors of the company are also charity trustees for the purposes of charity law.

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.

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.

The directors of the company are also charity trustees for the purposes of charity law.

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.

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 Parcels and Start Up Home Packs, receiving referrals from over 60 agencies helping 684 individuals and families last year.
3. **Rest Homes** team lead acts of worship in the communal lounges of 24 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, Church and 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 encouraging and equipping local churches and Christian groups remains a high priority, as a result of which we have now formed and are building on relationships with over one hundred local churches.

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 30 primary/preparatory schools across the City, reaching in excess of 6,000 pupils on each occasion. We have further developed the concept of 'Prayer Spaces' which have taken place in three primary schools this year. Working in conjunction with 'Off the Fence' we have organised termly meetings of the 'Christians in Education' group, which has continued to attract a healthy mix of teachers, ancillary workers and students. Our 'Your Move' package to equip Year 6 pupils for their transition to secondary school was delivered in six primary schools in the Summer Term; and we have organised RE days (now renamed 'Bible in a Flash') in three separate schools. The whole Team has completed acet UK's 'Esteem' course (Supporting young people in promoting positive relationships); in addition all are now qualified as trainers for 'Open the Book', and we have already led four initial training days in various locations. Our training programme for children's workers has now completed two full cycles, equipping members of local churches to develop their individual ministry into schools in their neighbourhoods, and that material remains available for ad hoc training days as requested by local churches. This summer we also received invitations to run Holiday Clubs in three local churches, which proved to be a successful innovation.

The **Brighton Food Bank** has been engaged in two main approaches to the alleviation of poverty: basic food parcels to cover immediate, medium and in some cases long term help; and home start-up packs, for people moving on from homelessness or temporary accommodation, consisting of essential goods for bedroom, kitchen and bathroom. 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 some 60 local statutory and charitable organisations (such as JobCentres, 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 2017 we again clocked up some 2,270 visits (including return visits) of clients' availing themselves of this facility, together with the distribution of some 60 'Home Start Up' packs. We have as always been overwhelmed by the generosity of local churches and schools providing record amounts of produce from their Harvest Festivals - as have some businesses whose staff have supported us with similar goods, enabling us to build up significant stocks of tinned and packeted food

to supply those we seek to assist through the winter months. Collection days at local supermarkets have also helped boost stock levels, and an increasing number of churches have introduced year-round collections of food items, or special Spring/Lent appeals for further supplies. Before Christmas, a number of schools and individuals adopted the 'Reverse Advent Calendar' idea of putting aside one item of food every day during Advent - and customers in local shops also excelled themselves with donations over this period, amounting to a total of 5 tonnes of food given in the run up to Christmas. Applications to a variety of Trusts on behalf of particularly needy clients have continued to bring in small amounts of funding for specific situations. We continue to be involved with several city-wide Poverty/Homelessness Forums, and have been working with Money Advice Plus, Christians Against Poverty and KEYS detox in providing additional support to our clients. And our 'FuelAid' scheme has continued to help needy families cover their gas and electricity bills, with input from the National Energy Agency and BHESCO assisting with energy cost enquiries. 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.

The **Rest Homes** team has continued to grow and develop during the year, so that with the addition of several new venues we are now holding regular monthly services in 24 rest homes, steadily adding more volunteers to our ranks month by month - and we remain an accredited 'Dementia Friendly Organisation'. We have continued to develop our one-to-one visits to residents confined to their own rooms, which have been much appreciated in several of the 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. This year has seen the launching of a new forum for those working in the Care Industry, which has held two meetings, and we have also run our first 'Bereavement Awareness' course which was well-attended.

In addition to the three main areas of activity, 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 almost 70,000 page views. We have also maintained an active presence on various social media networks, with 'likes' on Facebook increasing to 1,538, and 'followers' on Twitter rising to 1,171 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, incorporates 17 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: Andrew Christian Trust, Argus Appeal, Barleycorn Trust, Bothwell Charitable Trust, Caput Trust, Chalk Cliff Trust, Charlotte Marshall Charitable Trust, Childs Charitable Trust, Derek & Eileen Dodgson Foundation, Edwards-Skinner Trust, Emmaus Christian Fund, Goodnews Evangelical Mission, Grant Foundation, Henry Smith Charity, Hilden Charitable Trust, J. Vickers Ltd., J.W. Laing Trust, John Stewart Grimoldby Charitable Trust, Marsh Christian Trust, Mrs. A. Lacy Tate Trust Fund, Quantock Christian Trust, Rank Foundation, Rosaz Charity, South Downs Rotary Club, Souter Charitable Trust and Sussex Community Foundation.

Financial review and reserves

Overall income for the year 2017 showed an increase of some 40% compared with the previous year. Meanwhile, annual expenditure increased by about 15%. These figures resulted in an overall surplus for the year of £20,727, which is a further significant improvement on deficits of £24,459 and £44,798 in the two preceding years. Incoming resources from local churches rose by 14% over the previous year (though still show a fall over a longer period), whilst personal donations again increased by a pleasing 6%, and “Other Donations” (eg. from Charitable Trusts and businesses) by 9%. There was also a further encouraging 48% rise in the value of goods donated for the Food Bank. Legacy income this year amounted to just over £40k, after some rather leaner years in the immediate past.

The year-end balance sheet shows a total of £141,387 deposited in our various investments and bank accounts, which represents a 25% increase over the same time last year. Although part of this figure is held in a restricted fund for a future new building, our total unrestricted reserves stand at £83,243, 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, and have put in place plans to manage it. We therefore 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, whilst making savings in expenditure wherever possible.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors on 3 August 2018 and signed on their behalf by:

J Prideaux - Chairman

**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 2017 on pages 7 to 14 following, which have been prepared on the basis of the accounting policies set out on page 9.

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

21 August 2018

For and on behalf of:
Stewardship
1 Lamb's Passage
London

BRIGHTON AND HOVE CITY MISSION
Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2017
Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	116,192	98,215	214,407	161,791
Donated goods	2	-	72,056	72,056	48,434
Investments		-	-	-	339
<i>Charitable activities</i>		10,651	-	10,651	2,417
<i>Other income and endowments</i>		753	-	753	238
Total income and endowments		127,596	170,270	297,867	213,219
EXPENDITURE ON					
Charitable activities	3	114,849	166,587	281,436	244,230
Raising funds	4	504	-	504	887
Total expenditure		115,353	166,587	281,940	245,117
Net gains/(losses) on investments		4,801	-	4,801	7,440
Net income/(expenditure)		17,044	3,683	20,727	(24,459)
Transfers between funds		(19,594)	19,594	-	-
Net movement in funds		(2,550)	23,277	20,727	(24,459)
Reconciliation of funds:					
Total funds brought forward		85,792	49,115	134,907	159,366
Total funds carried forward		83,242	72,392	155,634	134,907

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

The notes on page 9-13 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2017 £	Total funds 2016 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
Investments	7	55,554	32,250	87,804	97,082
		55,554	32,250	87,804	97,082
CURRENT ASSETS					
Stock	8	-	17,505	17,505	12,772
Debtors	9	868	-	868	11,641
Cash at bank	10	30,946	22,637	53,583	15,916
		31,814	40,142	71,956	40,330
CURRENT LIABILITIES					
Liabilities falling due within one year	11	4,125	-	4,125	2,505
Net Current Assets		27,690	40,142	67,831	37,825
NET ASSETS		83,242	72,392	155,634	134,907
FUND BALANCES					
Unrestricted funds	12				
General Funds		33,242	-	33,242	35,792
Designated funds		50,000	-	50,000	50,000
Restricted Funds	12	-	72,392	72,392	49,115
		83,242	72,392	155,634	134,907

For the year ended 31 December 2017, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors and signed on their behalf on the 3 August 2018 by:

J Prideaux - Chairman

Company number: 05521117

Charity number: 1111067

The notes on page 9-13 form part of these accounts.

BRIGHTON AND HOVE CITY MISSION

Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2017

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting by Charities 2015. The following are the accounting policies which have been applied in dealing with material items:-

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) 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
-----------	------------------------

e) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

BRIGHTON AND HOVE CITY MISSION

Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2017

2 Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
General donations				
Individuals	44,141	18,337	62,478	59,046
Churches	13,452	3,562	17,014	14,883
Other	17,660	76,315	93,975	86,537
Legacies	40,940	-	40,940	1,325
	<u>116,192</u>	<u>98,215</u>	<u>214,407</u>	<u>161,791</u>

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<i>Donated goods</i>				
Foodbank	-	72,056	72,056	48,434
	<u>-</u>	<u>72,056</u>	<u>72,056</u>	<u>48,434</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.

3 Charitable activity

a Direct Charitable Costs	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Salaries	65,179	85,595	150,775	146,738
Food Bank goods distributed	-	73,963	73,963	42,809
Other direct program costs	3,803	7,028	10,831	12,942
Media and communications	10,386	-	10,386	12,993
Travel and expenses	7,637	-	7,637	5,213
Building costs	9,030	-	9,030	5,819
	<u>96,035</u>	<u>166,587</u>	<u>262,621</u>	<u>226,515</u>
b Support & Administration	£	£	£	£
Office running costs	14,549	-	14,549	15,251
Governance costs	2,645	-	2,645	2,464
Depreciation	1,620	-	1,620	-
	<u>18,814</u>	<u>-</u>	<u>18,814</u>	<u>17,715</u>
Combined charitable activity cost	<u>114,849</u>	<u>166,587</u>	<u>281,436</u>	<u>244,230</u>

c Donated goods	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Foodbank	-	73,963	73,963	42,809
	<u>-</u>	<u>73,963</u>	<u>73,963</u>	<u>42,809</u>

BRIGHTON AND HOVE CITY MISSION

Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2017

4 Fundraising costs	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Fundraising costs	504	-	504	887
	504	-	504	887

5 Staff & Trustees	2017	2016
	£	£
Gross wages, salaries & benefits in kind	143,747	137,138
Employer's National Insurance costs	7,028	9,600
Total staff costs	150,775	146,738

The charity had 10 employed staff. Its activities are partly carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to key management, which comprised the Mission Director and team leaders, amounted to £84,508 (2016 £91,800) in the year.

No remuneration was paid to any trustee during the year nor to any person connected to them.

There were no expenses paid to Trustees over £50, other than reimbursement of travel costs for one trustee who volunteered for the the Food Bank.

The total amount of donations funded by trustees and connected parties was £770 (2016 £780).

6 Tangible Fixed Assets

	Furniture & equipment	Office	Total
	£	£	£
Cost			
At 31 December 2016	6,872	55,915	62,787
Additions	-	-	-
At 31 December 2017	6,872	55,915	62,787
Accumulated Depreciation			
At 31 December 2016	6,872	55,915	62,787
Charge for the year	-	-	-
At 31 December 2017	6,872	55,915	62,787
Net book value			
At 31 December 2017	-	-	-
At 31 December 2016	-	-	-

BRIGHTON AND HOVE CITY MISSION

Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2017

7 Investments

	2017	2016
	£	£
Investments at market value:		
At 31 December 2016	97,082	109,642
Disposals	(14,079)	(20,000)
Revaluation	4,801	7,440
At 31 December 2017	<u>87,804</u>	<u>97,082</u>

The investment comprises units in Standard Life Investments SLI MyFolio Managed II Fund as at 6 October 2017.

8 Stock

	2017	2016
	£	£
At Cost		
Donated goods	17,505	12,772
	<u>17,505</u>	<u>12,772</u>

9 Debtors and Prepayments

Tax recoverable	868	706
Other Debtors	-	162
Grant income debtor	-	10,773
	<u>868</u>	<u>11,641</u>

10 Cash at Bank and in Hand

Bank operating accounts	53,524	15,878
Petty cash	58	38
	<u>53,583</u>	<u>15,916</u>

11 Creditors: liabilities falling due within one year

Tax and social security	4,125	1,945
Accruals	-	560
	<u>4,125</u>	<u>2,505</u>

BRIGHTON AND HOVE CITY MISSION

Notes to the Accounts

FOR THE YEAR ENDED 31 DECEMBER 2017

12 Funds

The Building Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on buildings for the use of the charity.

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Building fund	50,000	-	-	-	50,000

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Building fund	32,250	-	-	-	32,250
Fuel aid fund	4,092	4,405	(3,145)	-	5,351
Basics Food Bank donated goods	12,772	72,056	(73,963)	6,640	17,505
Basics Food Bank cash funds	-	48,262	(35,048)	-	13,215
Rest Homes fund	-	18,263	(14,192)	-	4,071
Schools	-	27,285	(40,239)	12,954	-
	49,114	170,270	(166,587)	19,594	72,392

The assets and liabilities represented by the various funds are as follows:

	Investments £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	32,250	22,637	17,505	72,392
Unrestricted funds				
General	5,554	30,946	(3,256)	33,243
Designated	50,000	-	-	50,000
	87,804	53,583	14,249	155,635

13 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 2017

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2017	2016	2017	2016	2017	2016	2017	2016
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies	2	116,192	99,272	-	-	98,215	62,519	214,407	161,791
Donated goods	2	-	-	-	-	72,056	48,434	72,056	48,434
Investments		-	339	-	-	-	-	-	339
<i>Charitable activities</i>		10,651	2,417	-	-	-	-	10,651	2,417
<i>Other income and endowments</i>		753	238	-	-	-	-	753	238
Total income and endowments		127,596	102,267	-	-	170,270	110,953	297,867	213,219
EXPENDITURE ON									
Charitable activities	3	114,849	92,154	-	-	166,587	152,076	281,436	244,230
Raising funds	4	504	887	-	-	-	-	504	887
Total expenditure		115,353	93,041	-	-	166,587	152,076	281,940	245,117
Net gains/(losses) on investments		4,801	7,440	-	-	-	-	4,801	7,440
Net income/(expenditure)		17,044	16,666	-	-	3,684	(41,123)	20,727	(24,458)
Transfers between funds		(19,594)	(26,682)	-	(20,000)	19,594	46,682	-	-
Net movement in funds		(2,550)	(10,016)	-	(20,000)	23,278	5,559	20,727	(24,458)
Reconciliation of funds:									
Total funds brought forward		35,792	45,809	50,000	70,000	49,115	43,556	134,907	159,365
Total funds carried forward		33,242	35,793	50,000	50,000	72,393	49,115	155,635	134,907

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