

Edinburgh City Mission SCIO

Scottish Charity Registration number: SC050644

Trustees' report and unaudited financial statements

For the year ended 31 December 2023

EDINBURGH CITY MISSION SCIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	<div></div>
Scottish charity registered number	SC050644
Principal office	<div></div>
Independent Examiner	<div></div> <div>Forvis Mazars LLP Capital Square 58 Morrison Street Edinburgh EH3 8BP</div>
Bankers	Triodos Bank UK Deanery Road Bristol BS1 5AS
Solicitors	J. & H. Mitchell 51 Atholl Road Pitlochery PH16 5BU

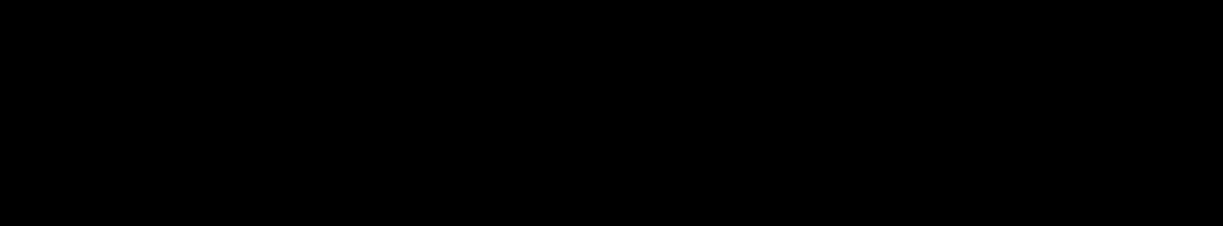
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report for the year ended 31 December 2023.

The Trustees who served during the year were:



Principal aims and objectives

The aims of the charity are to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly in deprived communities; this is demonstrated throughout all our ministries.

Strategy

In order to achieve these objectives in 2023, we pursued the following strategic goals:

1. Stimulate mission by increasing our visibility and encouraging individual Christians and churches to prioritise prayer for mission, to care for their neighbours in their local community and to impact their communities with the gospel (in word and deeds).
2. Strengthen mission by coming alongside churches who are engaged in community outreach and create missional opportunities for individual Christians to step into mission.
3. Encourage churches and individuals to focus their outreach on those experiencing deprivation, exclusion and/or isolation, and help integrate them into local churches.
4. Grow and equip our team and volunteers through induction, support and training.
5. Strengthen key partnerships and create new key partnerships.
6. Foster Christian unity by working with a broad spectrum of churches and encourage them to love, support and pray for one another.

Growth

In 2023, we continued to run all our core outreach activities supporting people experiencing deprivation, exclusion and/ or isolation. We developed some of these activities, and initiated further outreach support aligning with our purpose and values which will be expanded on during this report.

Following Edinburgh City Mission's growth during the Covid pandemic, we developed further during 2023, providing essential support for people who had been, and continued to be, affected by Covid-19, the cost-of-living crisis, and the refugee crisis. There was a huge increase in foodbank referrals at the start of the year and so we provided more practical help, particularly through the provision of food, as well as prayer and one-to-one support across our foodbank network. Increasing isolation and mental health issues were addressed through our activities, especially our two befriending schemes. We partnered more churches and grew our links with ethnic minority and foreign language churches.

Our Outreach Team of Mission Strengtheners (community outreach workers):

Our experienced Outreach Team Leader led our team of Mission Strengtheners and worked weekly in Brunsfield Foodbank+ as well as regularly working in other foodbanks and our Clothesbank+. We employed ten Mission Strengtheners and had three volunteer Mission Strengtheners who were integrated into our core team. We also had a Gap Year volunteer in the outreach team until June.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Mission Strengtheners are our front-line staff: they are faith-filled and loving people who build relationships with those in need within the communities they serve, and with volunteers from the churches in their areas. They are the people who hold out a helping hand and bring our partnerships to life. We continually aimed to equip them with skills and support them as they demonstrated and communicated the Gospel of Jesus Christ, which is the overall objective of Edinburgh City Mission.

Achievements - Introduction

2023 was a year of further growth for Edinburgh City Mission as we continued to develop our existing activities and diversified into new areas of mission in Edinburgh. Many more people caught our vision; prayed for, supported, and volunteered into our various activities as Edinburgh City Mission was increasingly part of the Edinburgh church eco-system.

Prayer Support

Our monthly prayer email subscribers increased from 758 to 803 during 2023, an increase of 6%.

Supporters

We gained 17 monthly donors in 2023, bringing the total number to 135 by the end of the year.

Volunteers

During 2023, we had 184 regular volunteers (153 in 2022), an increase of 20%.

Church partners

During 2023 we supported 34 churches: we ran regular activities with 20 church partners (2022: 16) and we partnered with an additional 14 churches (2022: 11) to run courses or events together, an overall increase in church partnerships of 25%.

Achievements – Specific Activities

Our achievements are listed under: (1) outreach activities that we continued to run (2) outreach activities that we expanded (3) new outreach activities that we initiated in 2023 and (4) other activities.

1. We continued to run:

Foodbank+ Network

We continued to support a network of seven church-based foodbanks with top-up food, staff, referrals and coordination. 'Foodbank+' emphasises that we provide more than just food and toiletries, we also help people experiencing a crisis with their physical, practical, and spiritual needs, providing a listening ear, with a holistic and strong relational approach.

Over 1,200 referrers made referrals to us in 2023. We matched guests to the most appropriate Foodbank+ for their location. In each Foodbank+, our Mission Strengtheners worked with a team of volunteers from the partner church to do assessments, provide food and befriend guests.

According to our analysis, the main causes of referrals to our Foodbank+ network in 2023 were the impact of delayed benefits, low income, the cost-of-living crisis, energy costs, debt, homelessness, health issues and relationship breakdown. Food poverty is the presenting issue but behind that lies these deeper problems. Therefore, when the guest is released from food poverty and they get back on their feet, we continue to offer support so that they do not feel isolated or alone. We also provided sign posting to other relevant, specialist agencies.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

We continued to coordinate a welcoming, holistic and inclusive network of foodbanks tackling food poverty, and we maintained strong relationships with the referral agencies and our partner churches.

- 122,000kgs of food were distributed through Edinburgh City Mission's Foodbank+ network with an estimated value of over £325,000.
- 6,796 vouchers were used by adults (2% decrease on 2022 – 6,917 were used) and 5,109 vouchers were used for food for children under 18 (38% increase on 2022 – 3,687 used).
- 96% of our guests reported that they found the food that they needed in our foodbanks.

Acts435

We continued to use **Acts435** to provide material support for Foodbank+ guests. £1,605 was donated online via this scheme to provide vacuum cleaners, washing machines, beds, etc.

Energy Advice (HEAT project):

We continued to collaborate with Citizens Advice Edinburgh who provided support for Foodbank+ guests who were affected by the serious impact that fuel poverty, and particularly energy disconnection, can have on people with limited resources.

The Storehouse food storage centre and "Hope on the Move" food van:

A part-time member of our team coordinated six volunteers who delivered food from The Storehouse to our Foodbank+ network, using our food van called "Hope on the Move". We provided top-up food for our seven partner foodbanks throughout the year, spending over £72,000 on food and essential toiletries, mainly from **City of Edinburgh Council** grants.

Salaam refugee and asylum seeker support

We continued to support people from the community of approximately 500 Syrian, 300 Afghan and 5,000 Ukrainian refugees and asylum seekers who have come to Edinburgh, as well as people from many other countries such as Iran, Iraq, Albania, Eritrea, etc.

The Weekend Club – we helped our partner churches such as Currie Parish Church, Colinton Parish Church and St. John's Episcopal Church in Colinton plan, promote and run events for refugees and asylum seekers. Other events included a Burns' Supper at Charlotte Chapel in Shandwick Place, a crafts event at Liberton Parish Church, regular Family Fun Days and an international welcome at St Pauls and St George's Church on York Place. We hosted an appreciation breakfast event for 20 Weekend Club volunteers.

Peaced Together crafts course - 12 refugee women registered for a course run in partnership with a team of volunteers from Bellevue Chapel in Canonmills. Each week 7 or 8 women from Ukraine, Poland, Syria and other countries came along. The Peaced Together course facilitated many wonderful conversations, and there was a real sense of connection and vulnerability among the women. We organised a trip to the Botanic Gardens and a Christmas party for the attendees and volunteers. 8 refugee women were part of a course which was run in partnership with Duncan Street Baptist Church. They were from Ukraine, Syria, Sudan, and The Gambia. 100% of attendees reported that they learnt new skills, made new friends and that the course helped them feel less isolated and lonely. 88% were more confident to take steps forwards into volunteering, education and/ or employment. We

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

supported a follow-on group from a 2022 Peaced Together course called **Share Together** which met at Carrubbers Christian Centre.

The Afghan Welcome – this weekly event for women was mainly run in partnership with Charlotte Chapel, Shandwick Place, and also in partnership with St John's Episcopal Church, Lothian Road. We co-organised a Persian New Year's Event (Nowruz) with The Welcoming refugee charity at one of the hotels where many Afghan refugees were temporarily located during 2023.

Online English Language classes and activities - 23 Edinburgh-based women from Syria, Sudan, Afghanistan, Poland, Hungary, and Algeria attended at least one of the sessions, with an average of 11 women joining each week. Three sessions were in-person picnics, and 15 different people were able to come to the in-person meetings, with 12 children attending. Five volunteers helped make this group possible, all from different churches.

The Christmas Hamper project – we coordinated the preparation and delivery of 260 Christmas hampers for refugees and asylum seekers, in partnership with 25 local churches.

Bi-monthly Refugee Prayer Meetings – an average of 10 people attended each meeting.

New Scots Edinburgh Steering Group - we participated regularly and actively in the New Scots Edinburgh Steering Group, run by the City of Edinburgh Council.

Soul Food meals

We continued to provide high quality weekly meals at Central Edinburgh Methodist Church in Newington. This was done in partnership with Soul Food Edinburgh, a local charity who oversee a network of meals providing 'more than a meal' by also offering respite and support to anyone dealing with the challenges of homelessness, poverty or loneliness.

In 2023 an average of eight volunteers provided seated meals for an average of 50 guests per week in Central Edinburgh Methodist Church. In addition, we provided 25 takeaway meals per week for those with social anxiety, etc. Altogether, we served over 3,500 Soul Food meals in 2023. We also provided food for another Soul Food meal run by one of our partners, Carrubbers Christian Centre.

Clothesbank+

We provided referrals and helped run a Clothesbank+ in partnership with Central Church, Tollcross. In 2023, we provided clothes for 540 people (2022 = 527 people). Of these, 462 of these referrals were to provide clothes for adults and 78 were referrals for children.

Nations

We identified a further 20 ethnic minority/ non-English speaking churches or fellowships in Edinburgh bringing the total number that we have identified up to 79. We remained in contact with 25 of these churches and organised a gathering of 18 church leaders. We facilitated a migrant church leaders' workshop at Edinburgh University which contributed to an academic report about ethnic minority/ non-English speaking churches or fellowships in Edinburgh, which was published.

Rooted

We continued to run our allotment near Craigentenny Foodbank+. This is a helpful space for guests that we meet in the foodbanks to gather, do some gardening, and share life together.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Grounded

One of our Mission Strengtheners helped train ex-offenders in barista skills, collaborating with Junction 42 charity, Stenhouse Baptist Church and GDS Parish Church. 100% of ex-offenders who were trained by our Mission Strengtheners in barista skills (recognised by the Scottish Barista Academy) moved on to a voluntary placement in a local café or employment.

The Care Van

Following receiving The Queen's Award on behalf of our volunteers in 2022, together with our partner, Bethany Christian Trust, our iconic mobile unit went out to the streets of Edinburgh over 600 times in 2023 to give out food, hot drinks, clothes and blankets to the city's homeless population. While going through significant staff changes, we coordinated 362 evening runs. 460 occasional volunteers from 40 local churches kept a record of 'presentations' on every run. During the year, over 15,000 provisions were given out on the city-centre evening runs, as well as volunteers offering a smile and a listening ear. Our key partner, Bethany Christian Trust, coordinated 260 lunchtime runs.

2. We expanded some of our existing outreach activities:

Two's Company befriending scheme for older people

We continued to run a befriending scheme for older people in partnership with another Christian charity, Linking Lives UK. While we are the employer, our Two's Company Mission Strengtheners is jointly funded by Linking Lives UK. We benefit from Linking Lives' experience of providing structured support for older people for over 20 years. Our scheme expanded in 2023 to include four Edinburgh postcode areas, linked to our partner churches: Craiglockhart Parish Church, Polwarth Parish Church and Portobello Baptist Church. A new steering group of volunteers was created and 11 new befriending matches were made, bringing the total to 17 matches.

Salaam Refugee Befriending Scheme

16 New Scots refugees/ refugee families were matched in 2023 with 100% satisfaction with the matches that were made.

An Open Hand toy delivery service

One of our volunteer Mission Strengtheners led a team of four volunteers to run this toy distribution service which enables parents who are experiencing hardship to celebrate their children's birthdays, in partnership with Greenbank Parish Church. Twenty-four referral agencies such as Multicultural Family Base, Safe Families now use the Edinburgh City Mission website to make referrals. 61 referrals were made in 2023 (49 in 2022; 6 in 2021). In addition, 84 family bags for siblings were provided (78 in 2022; 11 in 2021).

3. We initiated new activities, projects and events:

Bible-based Trauma Healing Course

We initiated and ran this Scottish Bible Society course in partnership with Liberton Parish Church.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Kids Matter

We started a new partnership with this UK-wide Christian charity to roll-out their Babies Matter and Kids Matter parenting courses for low-income families. In 2023 we partnered with St Paul's and St George's Church in York Place and Wester Hailes Baptist Church who delivered Babies Matter and Kids Matter courses respectively.

Community Catalyst

We initiated new bi-monthly prayer meetings for church-based community workers.

Wayfarer arts

We appointed a new arts volunteer Mission Strengtheners who helped us support and promote the launch of a series of regular artists' gatherings, shows and events run by Wayfarer Trust. Wayfarer is a well-established Scottish Christian arts charity who developed a presence in Edinburgh in 2023, in partnership with Cornerstone Church at The Old Schoolhouse in Morningside. Art is a key tool for many people to explore faith-related questions and we look forward to continuing this partnership by encouraging creative opportunities for the wider benefit of both the Wayfarer community, and ours. During the year Wayfarer ran six artists' gatherings and five events, including showing The Miracle Maker

English Conversation Café

We initiated a new English conversation café (in partnership with Abbeyhill Baptist Church and The Mustard Seed Church in the Easter Road area of Edinburgh) for refugees and asylum seekers. An average of 6 – 8 volunteers and 10 – 12 attendees participated each week from 28 different countries.

Conferences/ Events

"Restless for Mission: Breaking Barriers": our annual showcase grew by more than 50% with 130 people attending (2022: 80) confirming our growing visibility and influence in Edinburgh. This year's conference was called "Breaking Barriers" as we focussed on anti-human trafficking.

Training Day on Human trafficking and Trauma-informed Church: We organised this event and ran it in partnership with SOHTIS (Survivors of Human Trafficking in Scotland) who took the lead in providing training. One of our partners, Bruntsfield Evangelical Church, hosted the event. 46 people attended this one-off follow-up training day to Restless for Mission: Breaking Barriers. It was run in partnership with SOHTIS (Survivors of Human Trafficking in Scotland) who took the lead in providing training.

"Bringing Hope" befriending conference: Our Salaam Mission Strengtheners who coordinates our befriending scheme for refugees and asylum seekers and our Two's Company Mission Strengtheners (befriending scheme for older people) partnered with Bethany Christian Trust's Passing the Baton befriending project (for people experiencing homelessness) to provide this conference at Craiglockhart Parish Church, with a guest speaker from Safe Families for Children. 35 people attended this new conference, which was a partnership between Salaam, Two's Company and Passing the Baton (Bethany Christian Trust) to promote befriending refugees, older people and people experiencing homelessness.

Salaam Volunteers' Appreciation Event – an event was held for 25 Salaam volunteers.

Community Catalyst – an average of 10 people attended these bi-monthly prayer meetings for church-based community workers, praying for their work, improving communication between us and them, and encouraging resource-sharing.

4. Other Activities:

Leadership Training

Two of our senior leaders were provided with leadership training through the Social Enterprise Academy, based in Edinburgh.

City Mission Movement UK

Our CEO, [REDACTED] continued as the Chair of CEOs of UK City Missions in 2023 and the City Missions held their joint bi-annual conference in November. Four members of our team attended.

Equality and Diversity Policy

We have always had an inclusive approach regarding the services that we offer. In 2023, we created a new equality and diversity policy to ensure everyone is treated fairly in every aspect of our work.

Fundraising

We recruited a second full-time fundraiser, in order to strengthen our income streams.

Future plans

Our aims and objectives remain to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly supporting people who are experiencing deprivation, exclusion and isolation.

Our specific development plans for 2024 are as follows:

1. Recruit a Director of Operations to lead and improve our internal controls and processes.
2. Provide leadership training for two of our team leaders, through the Social Enterprise Academy, based in Edinburgh.
3. Launch a second conversational English café for refugees and asylum seekers at Central Church, Tollcross.
4. Increase our Granton Foodbank+ Mission Strengtheners capacity to deepen our work in one of the city's most deprived areas (Granton/ Pilton/ Drylaw).
5. Employ a part-time Church Engagement Officer.
6. Launch our first annual Impact Report with researched quantitative and qualitative information about the impact that we are having through our ministries.

Financial review

In our report to 31st December 2021, we had reported that we had budgeted a large deficit for 2022, which was subsequently covered by an unexpected legacy gratefully received; this led to our report to 31st December 2022, where we reported that we planned to repeat the planned, large deficit in 2023, to invest the funds we had received for Edinburgh City Mission, directly into the city, it's ever-changing and ever-increasing need. As we expected, the pressure on our services were felt acutely as household finances continued to be a huge challenge in the UK economy. We felt passionately that we were being called to put funds into hands and feet on the streets of our city, and as such we have seen this deficit be realised in 2023. In the background, we are grateful to our fundraising and support team, who work

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

tirelessly to raise the funds we need to move forward sustainably into 2024, where we are budgeting to half the deficit that was realised in 2023. We are confident that we have adequate funds in place to be able to do this, and that as we balance our focussed, fundraising efforts, with a now marginally smaller team, that 2024 will be a year of consolidation in structure, funds, and God's call on our work.

Financial position

The charity ended with a deliberate deficit of £300,128 (2022 deficit: £20,223) and an unrealised gain on the revaluation of investment property of £19,392 (2022: N/a investment property transferred from heritable property in the year, see notes 11 and 12)

We close with available reserves (representing general unrestricted funds less the net book value of tangible fixed assets) of £128,607.

We invested in fundraising in 2022 and continue to develop a sustainable financial model to allow all our ministries to continue beyond 2024. The board are continuing to monitor and review restructuring options, should the required funds not be found. Some organic progression meant that our team became slightly smaller at the end of 2023, which allows us to look forward into 2024 with fresh eyes towards Him for guidance and creativity as to how our future financial landscape might take form.

Risks & uncertainties

The main risk to the charity is ongoing funding and supporting the charity at a sustainable level is a dedicated focus.

Investment Policy

The Charity's reserves were held in cash throughout the reporting period and were therefore not subject to an investment policy (social, environmental, and ethical). Edinburgh City Mission banks with Triodos Bank whose ethos is positive, sustainable banking. Our former principal property, The Coracle, 41 Bryson Road was successfully rented out during the year, and as such has been reclassified as an Investment property and is now held at fair value (see notes 11 and 12).

Structure, governance, and management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by a Board of Trustees all of whom are also members of the SCIO, and a Statement of Faith. New Board members are appointed by the existing Trustees.

The Trustees were responsible for the decisions relating to the legal, financial (including staff remuneration) and property decisions, and for ensuring high standards were maintained. They met in person or online on 23 February, 11 May, 24 August, 3 November, and 7 December.

The Trustees reviewed the following policies at their meeting on 7 December: Adult Protection, Lone Working, Pregnancy and Maternity Leave, Safeguarding Children and Young People, the Suicide Prevention Guidelines and the Equality and Diversity Policy.

The day-to-day management of the Charity was the responsibility of the Chief Executive Officer, [REDACTED]

The Charity belongs to the City Mission Movement (UK), a loose support network of similar organisations which has no influence over the operating policies adopted by the Charity.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves Policy

The Trustees consider it prudent to maintain six months of charity-funded staff costs and three months of operating costs aside from unrestricted funds as a designated reserve for the year ahead. Accordingly designated funds of £184,105 (2022: £275,090) have been set up to meet this objective.

A designated reserve has also been created equal to the net book value of the charity's assets to demonstrate the unavailability of these funds to the charity for day-to-day resourcing. The value of this reserve is £145,889 (2022: £135,661).

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the net income or expenditure of the charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial

statements comply with the Statement of Recommended Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to independent examiner

In so far as the Trustees are aware:

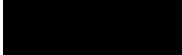
- there is no relevant information of which the charity's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.




Independent examiner

The independent examiner, [REDACTED] Forvis Mazars LLP, will be proposed for reappointment.

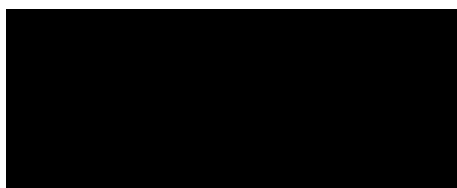
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

In Memoriam

 Chair of Trustees, 24 March 1955 – 16 October 2023

Everyone in Edinburgh City Mission – our Trustees, the team and all our volunteers who worked with him - had the deepest love and respect for  We will miss his smile, his humour, his love, his humility and so much more that he was and that he brought into our lives. I'm sure  would have been uncomfortable with this tribute being focussed on him, but he would have been very pleased to know that he inspired us to fix our eyes on the Lord Jesus, who we trust he is with now  18th October 2023)

The Trustees' Annual Report was approved by the Trustees and signed on their behalf by:



Trustee

Date: Jun 7, 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS OF EDINBURGH CITY
MISSION SCIO SC050644

FOR THE YEAR ENDED 31 DECEMBER 2023

Report to the Trustees/Members of Edinburgh City Mission SCIO on the accounts of the charity for the period 1st January 2023 to 31st December 2023 set out on pages 12 – 27.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

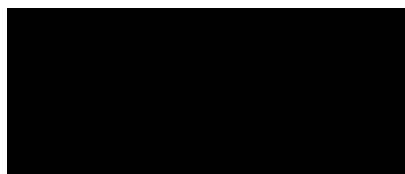
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Forvis Mazars LLP
Capital Square
58 Morrison Street
Edinburgh
EH3 8BP

Date: Jun 10, 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total funds	Audited total funds
		2023 £	2023 £	2023 £	2022 £
Income from:					
Donations and legacies	2	204,338	207,443	411,781	494,153
Other income	3	3,849	39,500	43,349	130,736
Investments	4	5,248	-	5,248	528
Total income		<u>213,435</u>	<u>246,943</u>	<u>460,378</u>	<u>625,417</u>
Expenditure on:					
Raising funds	5	114,539	-	114,539	105,895
Charitable activities	6	324,968	320,999	645,967	539,745
Total expenditure		<u>439,507</u>	<u>320,999</u>	<u>760,506</u>	<u>645,640</u>
Net income/(expenditure)	10	(226,072)	(74,056)	(300,128)	(20,223)
Transfers between funds	16	-	-	-	-
Unrealised gain on revaluation of investment property	12	<u>19,392</u>	<u>-</u>	<u>19,392</u>	<u>-</u>
Net movements in funds		(206,680)	(74,056)	(280,736)	(20,223)
Reconciliation of funds					
Total funds brought forward	16	665,281	216,715	881,996	902,219
Total funds carried forward	16	<u>458,601</u>	<u>142,659</u>	<u>601,260</u>	<u>881,996</u>

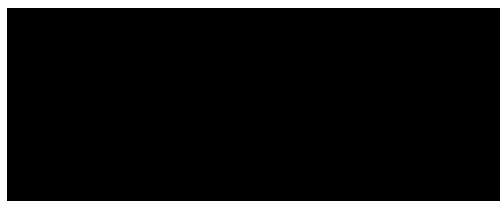
All of the above results are derived from continuing activities. Edinburgh City Mission SCIO has no other recognised gains and losses other than those stated above.

The notes on pages 14 - 27 form part of these financial statements including a full prior year (2022) comparative of the Statement of Financial Activities (note 17).

BALANCE SHEET
 AS AT 31 DECEMBER 2023

		2023 £	2022 £
	Note		
Fixed assets			
Tangible fixed assets	11	35,889	135,661
Investment property	12	<u>110,000</u>	<u>-</u>
		145,889	135,661
Current assets			
Debtors	13	15,872	2,815
Cash and cash equivalents		<u>512,903</u>	<u>808,206</u>
		528,775	811,021
Liabilities			
Creditors: amount falling due within one year	14	<u>73,404</u>	<u>64,686</u>
Net current assets		455,371	746,335
Total net assets		<u>601,260</u>	<u>881,996</u>
The funds of the charity			
Restricted income funds	16	142,659	216,715
Unrestricted funds – general	16	128,607	254,530
Unrestricted funds – designated	16	329,994	410,751
Total charity funds		<u>601,260</u>	<u>881,996</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Trustee

Date: Jun 7, 2024

The notes on pages 14 - 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

1.1 Charity information

Edinburgh City Mission is a Scottish Charitable Incorporated Organisation (registered charity number SC050644) with its principal office at 7 Washington Lane, Edinburgh, EH11 2HA.

The aim of the Charity is to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly in deprived communities.

1.2 Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The charity has taken the exemption from producing a cash flow statement on the basis that it is a small charity with reference to Bulletin 1 which updated the Charities SORP (FRS 102). The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.3 Going concern

The charity achieved a net expenditure of £300,128 (2022: expenditure of £20,223) for the year.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The charity is in a net current and overall asset position and has a sufficient bank balance to support current operations.

The Trustees are of the opinion that the financial statements should be prepared on a going concern basis.

1.4 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects where the value can be quantified. The Mission regularly receives donations of food and clothing; however, this is not easily quantifiable, and its value is therefore not included in the accounts. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (cont.)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to activities, they have been allocated on a basis consistent with the use of the resources.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises costs associated with marketing, communications, social media, events organisation, and professional fees for fundraising assistance.
- Expenditure on charitable activities comprises all costs associated with Mission Strengtheners activities and direct ministry costs. The ministry areas of Edinburgh City Mission are: a network of *Foodbank+* branches and the *Storehouse* which supplies them; *Clothesbank+*, one *Soul Food* meals (hot meals in community setting), *Salaam* which supports refugees and asylum seekers; *Nations* which strengthens ethnic minority and foreign language fellowships, *Two's Company* which befriends the older and aging community and our family ministry that supports parents to buy birthday presents for their children, an *Open Hand*. The costs of supporting local churches, supporting clients and our partnership in running the *Care Van* are also included here. The Mission Strengtheners time costs for the *Grounded* and *Rooted* ministries are included in the Foodbank+ salary cost due to the overlap of time between these ministries,
- Other expenditure comprises costs associated with leadership and administration time along with professional fees in relation to these works.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided on the cost or valuation less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:

Fixtures and equipment	25% pa reducing balance
Motor Vehicles	20% pa reducing balance

1.7 Investment property

The investment property is held at fair value calculated annually on a rental yield basis. Unrealised gains or losses are recognised through the statement of financial activities and the fair value of the investment property is included along with the value of the tangible fixed assets in the designated reserve.

1.8 Financial instruments

Edinburgh City Mission only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities. They are recognised as follows:

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (cont.)

Creditors

Creditors are recognised where Edinburgh City Mission has a present obligation resulting from a past event that will or probably will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Deferred income

Deferred income is recognised when funding terms specify a predetermined future project or role not yet commenced. It is released to cover the spending on the project or role when it is incurred.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

1.9 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 and which have not been designated for other purposes.

The Trustees consider it prudent to maintain six months of full staff costs and three months of operating costs aside from unrestricted funds as a designated reserve for the year ahead

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in note 16.

1.10 Pensions

The charity contributes to a Group Personal Pension Scheme for all but one employee and the pension charge represents the amounts payable by the charity to the scheme in respect of the year. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charity also pays into a personal pension fund for one employee which again is independently administered, and assets held separately from those of the charity.

2. Income from donations and legacies

	2023 – Unrestricted funds £	2023 – Restricted funds £	2022 – Unrestricted funds £	2022 – Restricted funds £
Donations	121,900	118,546	100,011	75,555
Legacies	184	-	103,474	-
Trusts	62,265	88,897	69,236	131,650
Gift aid claimed	19,989	-	14,227	-
	<u>204,338</u>	<u>207,443</u>	<u>286,948</u>	<u>207,205</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Other income

	2023 – Unrestricted funds £	2023 – Restricted funds £	2022 – Unrestricted funds £	2022 – Restricted funds £
Edinburgh City Council food funding	-	32,000	-	110,000
Edinburgh City Council – other project funding	-	-	-	20,736
Government grants	-	7,500	-	-
Rental income	3,849	-	-	-
	<u>3,849</u>	<u>39,500</u>	<u>-</u>	<u>130,736</u>

4. Income from investments

	Unrestricted funds	
	2023 £	2022 £
Bank interest received	<u>5,248</u>	<u>528</u>

5. Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Communications and fundraising staff costs (note 8)	69,718	56,952
Print materials	3,695	8,167
Events	3,115	2,063
Professional fees	-	7,680
Support costs (note 7)	38,011	31,035
	<u>114,539</u>	<u>105,897</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Charitable activities

Unrestricted expenditure - 2023

	Food bank+ and Store - house	Clothes bank+	Soul Food	An Open Hand	Two's Company
	£	£	£	£	£
Mission Strengtheners staff costs (note 8)	20,078	-	5,768	-	-
Direct ministry costs	7,288	-	-	-	-
Support costs (note 7)	<u>76,022</u>	<u>6,335</u>	<u>44,346</u>	<u>6,335</u>	<u>12,670</u>
	<u>103,388</u>	<u>6,335</u>	<u>50,114</u>	<u>6,335</u>	<u>12,670</u>
	Salaam & Nations	Care van	Total		
	£	£	£		
Mission Strengtheners staff costs (note 8)	70,653	-	96,499		
Direct ministry costs	3,379	2,408	13,075		
Support costs (note 7)	<u>50,681</u>	<u>19,005</u>	<u>215,394</u>		
	<u>124,713</u>	<u>21,413</u>	<u>324,968</u>		

Unrestricted expenditure - 2022

	Food bank+ and Store - house	Clothes bank+	Soul Food	An Open Hand	Two's Company
	£	£	£	£	£
Mission Strengtheners staff costs (note 8)	28,147	5,741	9,146	3,163	3,163
Direct ministry costs	3,332	-	2,034	-	-
Support costs (note 7)	<u>62,065</u>	<u>5,172</u>	<u>36,205</u>	<u>5,172</u>	<u>10,340</u>
	<u>93,544</u>	<u>10,913</u>	<u>47,385</u>	<u>8,335</u>	<u>13,503</u>
	Salaam & Nations	Care van	Total		
	£	£	£		
Mission Strengtheners staff costs (note 8)	52,486	-	101,846		
Direct ministry costs	3,128	651	9,145		
Support costs (note 7)	<u>41,377</u>	<u>15,515</u>	<u>175,850</u>		
	<u>96,991</u>	<u>16,166</u>	<u>286,841</u>		

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Charitable activities (cont.)

Restricted expenditure - 2023

	Food bank+ and Store - house	Soul Food	Care Van	Salaam & Nations	Two's Company
	£	£	£	£	£
Mission Strengtheners staff costs (note 8)	89,983	5,450	-	21,285	36,975
Direct ministry costs	115,149	20,007	853	9,002	517
Support costs (note 7)	<u>18,778</u>	<u>2,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
	<u>223,910</u>	<u>27,457</u>	<u>853</u>	<u>31,287</u>	<u>37,492</u>

Total

	£
Mission Strengtheners staff costs (note 8)	153,693
Direct ministry costs	145,528
Support costs (note 7)	<u>21,778</u>
	<u>320,999</u>

Restricted expenditure - 2022

	Food bank+ and Store - house	Clothes bank+	Soul Food	An Open Hand	Two's Company
	£	£	£	£	£
Mission Strengtheners staff costs (note 8)	38,071	-	6,643	-	32,708
Direct ministry costs	<u>85,998</u>	<u>-</u>	<u>18,199</u>	<u>-</u>	<u>91,215</u>
	<u>124,069</u>	<u>-</u>	<u>24,842</u>	<u>22</u>	<u>33,623</u>

	Salaam & Nations	Care van	Total
	£	£	£
Mission Strengtheners staff costs (note 8)	45,716	-	123,138
Direct ministry costs	<u>22,183</u>	<u>2,474</u>	<u>129,766</u>
	<u>67,899</u>	<u>2,474</u>	<u>252,904</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Support costs**Support costs (unrestricted) - 2023**

	Food bank+ and Store - house	Clothes bank+	Soul Food	An Open Hand	Two's Company
	£	£	£	£	£
Leadership and administrative staff costs (note 8)	40,064	3,339	23,370	3,339	6,677
Property costs	21,362	1,780	12,461	1,780	3,560
Travel and subsistence	696	58	406	58	116
Professional & service fees	3,914	326	2,283	326	652
General expenses	5,606	467	3,270	467	934
Depreciation	3,678	306	2,145	306	613
Governance costs	702	59	410	59	11
	<u>76,022</u>	<u>6,335</u>	<u>44,345</u>	<u>6,335</u>	<u>12,669</u>

	Salaam & Nations	Care van	Raising funds	Total
	£	£	£	£
Leadership and administrative staff costs (note 8)	26,709	10,016	20,032	133,546
Property costs	14,241	5,340	10,681	71,205
Travel and subsistence	464	174	348	2,320
Professional & service fees	2,610	979	1,957	13,047
General expenses	3,738	1,402	2,803	18,687
Depreciation	2,452	919	1,839	12,258
Governance costs	468	176	349	2,340
	<u>50,682</u>	<u>19,006</u>	<u>38,009</u>	<u>253,405</u>

Support costs (restricted) – 2023 (2022 – nil)

	Food bank+ and Store - house	Soul Food	Salaam & Nations	Total
	£	£	£	£
Leadership and administrative staff costs (note 8)	18,778	2,000	-	20,778
Property costs	-	-	1,000	1,000
	<u>18,778</u>	<u>2,000</u>	<u>1,000</u>	<u>21,778</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Support costs (cont.)

Support costs (all unrestricted) – 2022

	Food bank+ and Store - house	Clothes bank+	Soul Food	An Open Hand	Two's Company
	£	£	£	£	£
Leadership and administrative staff costs (note 8)	38,734	3,228	22,595	3,228	6,456
Property costs	11,066	922	6,455	922	1,844
Travel and subsistence	1,169	97	682	97	195
Professional & service fees	4,640	387	2,707	387	773
General expenses	3,785	315	2,208	315	631
Depreciation	2,671	223	1,558	223	44
	<u>62,065</u>	<u>5,172</u>	<u>36,205</u>	<u>5,172</u>	<u>10,344</u>

	Salaam & Nations	Care van	Raising funds	Total
	£	£	£	£
Leadership and administrative staff costs (note 8)	25,823	9,683	19,367	129,114
Property costs	7,377	2,766	5,533	36,855
Travel and subsistence	779	292	585	3,896
Professional & service fees	3,094	1,160	2,320	15,468
General expenses	2,523	946	1,892	12,615
Depreciation	1,781	668	1,336	8,901
	<u>41,377</u>	<u>15,515</u>	<u>31,033</u>	<u>206,881</u>

Formal governance costs of £2,340 (2022 – £10,800) were incurred in the year in respect of the independent examination (2022 – audit) of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Staff costs and remuneration of key management personnel

Staff costs - 2023	Charitable activities – unrestrict ed	Charitable activities – restricted	Raising funds	Support costs	Total
	£	£	£	£	£
Wages and salaries – Mission Strengtheners	90,125	148,688	-	-	238,813
Wages and salaries – Leadership and administration	-	20,778	-	126,893	147,671
Wages and salaries – Communications and Fundraising	-	-	66,716	-	66,716
Employer pension contributions (note 14)	6,374	3,655	3,002	6,652	19,683
	<u>96,499</u>	<u>173,121</u>	<u>69,718</u>	<u>133,545</u>	<u>472,884</u>

Staff costs - 2022	Charitable activities – unrestrict ed	Charitable activities – restricted	Raising funds	Support costs	Total
	£	£	£	£	£
Wages and salaries – Mission Strengtheners	94,746	121,298	-	-	216,044
Wages and salaries – Leadership and administration	-	-	-	123,245	123,245
Wages and salaries – Marketing and communications	-	-	54,813	-	54,813
Employer pension contributions (note 14)	7,100	1,840	2,139	5,869	16,948
	<u>101,846</u>	<u>123,138</u>	<u>56,952</u>	<u>129,114</u>	<u>411,050</u>

	2023	2022
<i>Average number of employees:</i>	No.	No.
Mission Strengtheners	11	11
Leadership and administration	5	4
Marketing and communications	3	3

No employee received emoluments above £60,000 (2022 – no employee). Salaries paid to key management personnel (Chief Executive Officer) in the year totalled £47,725 (2022 – £48,300).

9. Trustees

During the year, no Trustee received any benefit in kind from the charity (2022 - £Nil). No Trustee received reimbursement of expenses (2022- £Nil).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Net (expenditure) / income

Net (expenditure) / income is stated after charging:

	2023 £	2022 £
Independent Examiner's fees (2022; Auditor's fees)	2,340	10,800
Depreciation	<u>12,258</u>	<u>8,901</u>

11. Tangible fixed assets

	Heritable property £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	98,935	36,948	25,757	161,640
Additions	1,578	1,516	-	3,094
Transfer (note 12)	<u>(100,513)</u>	-	-	<u>(100,513)</u>
At 31 December 2023	<u>-</u>	<u>38,464</u>	<u>25,757</u>	<u>64,221</u>
Depreciation				
At 1 January 2023	7,916	15,917	2,146	25,979
Charge for the year	1,989	5,549	4,720	12,258
Transfer (note 12)	<u>(9,905)</u>	-	-	<u>(9,905)</u>
At 31 December 2023	<u>-</u>	<u>21,466</u>	<u>6,866</u>	<u>28,332</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>16,998</u>	<u>18,891</u>	<u>35,889</u>
At 31 December 2022	<u>91,019</u>	<u>21,031</u>	<u>23,611</u>	<u>135,661</u>

12. Investment property

	£
41 Bryson Road, Edinburgh	
Fair Value	
At 1 January 2023	-
Transfer (note 11)	90,608
Unrealised gain	<u>19,391</u>
At 31 December 2023	<u>110,000</u>

The Trustees have calculated the fair value using the rental yield method. The rental yield percentage applied represents a prime Edinburgh property's rental yield factor (10.72%) lowered slightly (9.16%) to take account of the property location and certain characteristics of the lease such as length, and ability to break. This calculation has been made based on opinion, using the original cost, the rental income and the yield percentage as described.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Debtors

	2023		2022
	£		£
Accounts receivable	2,668		-
Accrued income	4,162		2,083
Gift aid recoverable	<u>9,042</u>		<u>731</u>
	<u><u>15,872</u></u>		<u><u>2,814</u></u>

14. Creditors

	2023		2022
	£		£
Pensions creditor	3,290		2,977
Deferred income	55,245		33,646
Other creditors and accruals	<u>14,869</u>		<u>28,063</u>
	<u><u>73,404</u></u>		<u><u>64,686</u></u>

15. Pension commitments

The charity pays contributions into a defined contribution pension scheme. During the year, pension payments totalling £19,683 (2022 £16,948) were paid into the scheme and at the year-end £3,290 (2022 - £2,977) was owed to the fund and is included in creditors (note 14).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of funds

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Restricted funds					
<i>Restricted by Ministry</i>					
Foodbank+	5,972	58,055	(33,222)	-	30,805
Care Van	42	810	(852)	-	-
Salaam	33,091	29,196	(31,290)	-	30,997
Soul Food	31,992	9,000	(30,252)	-	10,740
Weekend Club	9,877	5,500	(8,817)	-	6,560
Two's Company	19,526	11,900	(19,002)	-	12,424
Peaced Together	-	2,120	(192)	-	1,928
Kids Matter	7,500	-	(2,874)	-	4,626
<i>Restricted for staff costs</i>	12,789	78,724	(84,259)	-	7,254
ECM Hardship Fund	2,772	-	(1,415)	-	1,357
ECM Food Fund	75,239	31,185	(82,731)	-	23,693
Other	17,915	20,453	(26,093)	-	12,275
	216,715	246,943	(320,999)	-	142,659
Unrestricted funds					
General	254,530	232,827	(439,507)	80,757	128,607
Designated	410,751			(80,757)	329,994
	665,281	232,827	(439,117)	-	439,209
Total funds	881,996	479,770	(760,506)	-	601,260

Restricted funds*Restricted by ministry*

We are grateful to our donors who choose to donate to a specific ministry. Where specific uses or conditions are defined by the donor, these funds are set aside, restricted for that purpose and spent accordingly.

Restricted for staff costs

None of our work would be possible without our dedicated staff team, we are so thankful for individuals and partner organisations who support us in funding their salary costs.

Edinburgh City Mission Hardship Funds

A donor wishing to remain anonymous, donated funds specifically to allow the Mission Strengtheners to bless clients they work with in any area of their lives where the spirit of generosity would relieve hardship: this initiated the Edinburgh City Mission Hardship Fund. We have subsequently received further donations from individuals and churches to add to the fund which can be accessed by the Mission Strengtheners to use in line with the aims and objectives of Edinburgh City Mission.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Edinburgh City Mission Food Fund

In 2020, we launched online fund-raiser to raise money to buy food for the Soul Food meals and top-up food for the Foodbank+ during the pandemic and created a specific restricted fund to account for these donations and the subsequent expenditure on food. A large part of our external funding came to an end this year and although unfortunately, we have not managed to replace this funding, we continue to evolve our plans with our partner churches to ensure the continuation to accessible food to those in need. We are grateful to the organisations and individuals who do contribute to this fund on an annual basis, as well as those who contributed to our Winter Appeal; a specific drive for funding for food supplies and our Foodbank+ staff.

Unrestricted funds

Our reserves policy (page 9) states that Edinburgh City Mission should always have sufficient unrestricted funds to be able to cover staff costs (not covered by external funding) for at least six months and operating costs for at least three months. Therefore, of our unrestricted funds, £184,105 (2022: £275,090) has been designated by the Trustees at the year-end for these purposes.

A designated reserve has also been created equal to the net book value of the charity's assets to demonstrate the unavailability of these funds to the charity for day-to-day resourcing. The value of this reserve is £145,889 (2022: £135,661).

Analysis of net assets 2023

	Tangible fixed assets £	Current assets £	Liabilities £	Total £
Funds				
Restricted	-	142,659	-	142,659
Unrestricted	145,889	386,116	(73,404)	458,601
Total	<u>145,889</u>	<u>528,775</u>	<u>(73,404)</u>	<u>601,260</u>

Analysis of net assets 2022

	Tangible fixed assets £	Current assets £	Liabilities £	Total £
Funds				
Restricted	-	193,215	-	193,215
Unrestricted	135,661	617,806	(64,686)	665,281
Total	<u>135,661</u>	<u>811,021</u>	<u>(64,686)</u>	<u>881,996</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of Financial Activities for the year ended 31 December 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:			
Donations and legacies	286,948	207,205	494,153
Other income	-	130,736	130,736
Investments	528	-	528
Total income	<u>287,476</u>	<u>337,941</u>	<u>625,417</u>
Expenditure on:			
Raising funds	105,895	-	105,895
Charitable activities	286,841	252,904	539,745
Total expenditure	<u>392,736</u>	<u>252,904</u>	<u>645,640</u>
Net income/(expenditure)	(105,260)	85,037	(20,223)
Transfers between funds	<u>22,750</u>	<u>(22,750)</u>	<u>-</u>
Net movements in funds	(82,510)	62,287	(20,223)
Reconciliation of funds			
Total funds brought forward	747,791	154,428	902,219
Total funds carried forward	<u>665,281</u>	<u>216,715</u>	<u>881,996</u>