

CHRIST CHURCH MANCHESTER

England & Wales · Charity number 1128927

Details

Status	Registered
Legal form	Charitable company
Company number	06845751
Registered	2009-04-01
Register	View on the Charity Commission register

Contact

Address	1 Omer Drive Manchester M19 2JN
Phone	07514783397
Email	hello@ccm.org.uk
Website	https://christchurchmanchester.com/

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN MANCHESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY. TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN MANCHESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: A variety of weekly meetings and services have been held throughout the year, most of which have been open for anyone to attend. Christianity has been advanced through teaching, worship and prayer; faith, love for others, tolerance and generosity are promoted.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** MANCHESTER
- Cheshire East
- Derbyshire
- Lancashire
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£501,608	£459,691	£385,973	13
2023-12-31	£459,867	£505,911	-	-
2022-12-31	£417,945	£397,205	-	-
2021-12-31	£610,713	£352,524	£369,360	13
2020-12-31	£377,651	£357,680	-	-

Trustees

Name	Role	Appointed
Adrian Phillips	Chair	2019-10-03
Ayotunde Campbell		2024-01-09
Eleisha Barrow		2024-01-09
Luke Vinter		2024-01-09

Accounts

CHRIST CHURCH MANCHESTER

(Company Limited by Guarantee)

Company Registration Number: 06845751

Charity Registration Number: 1128927

Annual Report and Financial Statements 31 December 2024

CHRIST CHURCH MANCHESTER

Annual Report and Financial Statements 2024
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CHRIST CHURCH MANCHESTER

Legal and Administrative Information For the year ended 31 December 2024

Charity Name	Christ Church Manchester.															
Charity Registration No.	1128927. The Church was registered with the Charity Commission on 1 April 2009.															
Company Registration No.	06845751. The Church was established on 13 March 2009.															
Affiliations	The Church is a member of the Catalyst group of churches.															
Principal Address	Christ Church Manchester, 1 Omer Drive, Manchester, M19 2JN.															
The Governing Document	Memorandum and Articles of Association dated 13 March 2009.															
Objects	(a) to advance the Christian faith in accordance with the statement of beliefs in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity. (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.															
Trustees	The Trustees who served during the year and who were serving at the date of this report were: <table><tr><td>Joanna Balmforth</td><td></td></tr><tr><td>Eleisha Barrow</td><td>Appointed 9th January 2024</td></tr><tr><td>Ayotunde Campbell</td><td>Appointed 9th January 2024</td></tr><tr><td>Adrian Phillips</td><td></td></tr><tr><td>Jamie Semple</td><td></td></tr><tr><td>Michelle Wilson</td><td></td></tr><tr><td>Luke Vinter</td><td>Appointed 9th January 2024</td></tr></table>		Joanna Balmforth		Eleisha Barrow	Appointed 9th January 2024	Ayotunde Campbell	Appointed 9th January 2024	Adrian Phillips		Jamie Semple		Michelle Wilson		Luke Vinter	Appointed 9th January 2024
Joanna Balmforth																
Eleisha Barrow	Appointed 9th January 2024															
Ayotunde Campbell	Appointed 9th January 2024															
Adrian Phillips																
Jamie Semple																
Michelle Wilson																
Luke Vinter	Appointed 9th January 2024															
Key Management Personnel	Those in charge of directing, controlling, running and operating the Church on a day to day basis are: • The Trustees • Tim Simmonds – Senior Pastor • Andy Brownlee - Executive Pastor															
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ	Kingdom Bank Media House Padge Road Beeston NG9 2RS														
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL															

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2024

The Trustees, who are also the Directors of Christ Church Manchester, submit their annual report and the financial statements of Christ Church Manchester (“the Church”) for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of the Church are responsible for the day to day management of the Church’s business in accordance with the Church’s objects. The Trustees are elected by the Church members. The Trustees meet approximately 4 times per annum to discuss a full range of matters relating to leadership, finance, fabric and general administration of the Church.

The Church maintains Trustee indemnity insurance on behalf of the Trustees.

The induction process for any individual newly-appointed as a Trustee comprises an initial meeting with the chair of the Trustees and receipt of copies of:

- the Memorandum and Articles of Association
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Church Members

Church Members are the original subscribers to the memorandum and such other persons as are admitted to membership in accordance with the rules made under the Articles of Association.

I.3 Risk Management

The Church’s primary concern and objective is the glory of God. Whilst it is the Church’s policy to trust wholly in the Lord that He will work out His purpose to this end, the Church also acknowledges that it has a responsibility, both as individual members and as a body of members, for the identification and proper management of risks faced by the Church in achieving its primary aim. The Trustees have therefore assessed the major risks to which the Church is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. These are outlined in the below table:

Category	Key Risks	Key Mitigants
Safeguarding, Health & Safety	• Major safeguarding incident • Major health and safety incident	• Safeguarding policy maintained with safeguarding officer on staff team and designated safeguarding leads at each site. All volunteers, staff members, leaders and Trustees who have direct contact with children or vulnerable adults are subject to DBS checks. • Risk assessments carried out for Church events and Sunday services; incidents and near misses reviewed at staff and Trustee meetings.
Financial Stability	• Overspending relative to church resources • Sustained reductions in regular giving • Susceptibility to periods of financial stress • Crystallisation of uninsured losses	• Annual budgets prepared in advance and performance against budget monitored monthly via a dashboard accessible to Trustees and church leaders. All expenditure is subject to approval processes. • Income streams are diversified across different Church sites and the importance of giving is regularly taught on. • Maintenance of unrestricted free reserves based on a dynamic policy which reflects the changing risk profile of the Church. • Insurance requirements reviewed annually as part of the renewal process.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2024

2. Activities & Strategies

The Church has given due regard to the Charity Commission's guidance on public benefit. To this end the Church has carried out the following activities during the year:

- A variety of weekly meetings and services have been held throughout the year through in-person gatherings, most of which have been open for anyone to attend. Christianity has been advanced through teaching, worship and prayer; faith, love for others, tolerance and generosity are promoted.
- During the year, Luther King House in Fallowfield, the Heaton Centre in Heaton Moor, Ladybarn Community Centre in Ladybarn, Broadstone Hall Primary School in Reddish, Linden Road Academy in Denton, and the Oasis Centre in Gorton were used as the venues of services held each Sunday, all of which have been advertised on the Church website. A-Boards, banners and other signage, positioned outside the respective buildings were used to signpost the Church venues. The Fallowfield site also runs a Spanish-speaking service and International Cafe meeting in order to reach this community within Manchester.
- During the year the Church ran a number of Alpha courses where people of diverse faiths (and no faith) were able to learn about the principles of Christianity and challenged to respond to what they have heard by living wholesome lives which are pleasing to God.
- The Church continued its Broadcast ministry – providing theology training and networking opportunities for church plants across the UK and Europe, and its School of Theology which provides for free on a monthly basis training on systematic and biblical theology, and the exploration of spiritual gifts to those who wish to deepen their knowledge of these topics.
- The Church has continued to develop its links with church planting activities both nationally and internationally, in line with its Objects. The Church has worked with and helped train pastors and leaders in Uganda and Europe.

3. Achievements and Performance

Attendance at each of the venues has remained stable during the year. A number of people of different faiths have been welcomed into services; several have come at times of crisis and have been offered prayer and emotional support. The Church has been pleased to continue to work with The Oasis Centre to seek to help people they refer. Church members have also donated both time and money to this organisation.

During the year the Church raised significant finance across its two Give Big Sundays (over c. £100,000) of which £30,000 was retained for funding the Church's church planting ministry and revival prayer programmes, and the remainder was restricted to be given away to The Oasis Centre, Northern Gospel Project, Life Ministries Trust (a charity working with the poor in Uganda) and churches supporting humanitarian issues in Iraq, or retained to support the Church's Welfare Fund. These grants were disbursed by the end of January 2025.

4. Financial Review

4.1 Financial Activity and Financial Position

The principal forms of funding are free will offerings of church members and others in attendance and grant funding.

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Church's total reserves increased by £41,917 during the year (2023: decreased by £46,044 during the year). The balance sheet shows total net assets of £385,973 (2023: £344,056).

Included in total funds are amounts totalling £292,850 (2023: £240,214) which are restricted. These monies have either been raised for, and their use restricted to specific purposes, or they comprise grants subject to grantor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees
For the year ended 31 December 2024

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Church's work, free reserves should cover:

- Staff pay covering contractual notice periods and redundancy payments (£97,288);
- 1 month venue hire (£4,030);
- a fixed sum (£1,000) for urgent help for those on mission/abroad; and
- three months of administrative expenses and committed future expenditure on other projects (£2,014); less
- a modifier reflecting the Church's diversity of income streams, set at 20% (reducing the above by £20,867)

This requirement is dynamic based on the changing nature of the Church's outgoings, and the methodology that underpins the approach is reviewed periodically. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Church to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2024 the Church had net free reserves of £88,271 (2023: £102,298) as follows:

	2024	2023
	£	£
Total reserves	385,973	344,056
Less: tangible fixed assets	(4,852)	(1,544)
Less: restricted funds	(292,850)	(240,214)
Free reserves	88,271	102,298
Free reserve requirement	83,466	77,027

At 31 December 2024, and through to the date of the signing of these financial statements, the Church has built up a free reserves surplus. The Church has developed plans to utilise the surplus, which are outlined briefly in section 5.

4.3 Grants Policy

The Church ordinarily aims to make grants equivalent to approximately 10% of its incoming resources to support missionary and charitable endeavours both in the UK and abroad. The policy of the Church is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. During the year the Church made grants of approximately 20% of incoming resources, though a large contributor to this figure was the disbursement of restricted funds raised during 2024.

5. Plans for Future Periods

The Church plans to undertake the same sort of events as mentioned in section 2.

The Church has also advanced its plans to establish further a site in the Ashton/Northern Quarter areas of Manchester. As noted above, the Church has plans to utilise its surplus reserves to fund these activities when restricted funding raised for these activities has been fully utilised.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2024

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 18th July 2025 and signed on its behalf by:

Adrian Phillips

Adrian Phillips
Trustee

CHRIST CHURCH MANCHESTER

Report of the Independent Examiner to the Trustees of Christ Church Manchester For the year ended 31 December 2024

I report on the financial statements of Christ Church Manchester for the year ended 31 December 2024, set out on pages 8 to 21.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Church and the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The Church is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Church is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2015 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2015 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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.

John Helm

John Helm ACA

18 / 08 / 2025

Company number: 684575

CHRIST CHURCH MANCHESTER

Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Note							
Income from:							
Donations and legacies	2	375,558	108,931	484,489	350,308	96,268	446,576
Charitable activities		7,761	-	7,761	5,901	-	5,901
Other trading activities		314	-	314	571	-	571
Investments		2,455	5,864	8,319	4,172	2,247	6,419
Other income		-	725	725	-	400	400
Total Income		386,088	115,520	501,608	360,952	98,915	459,867
Expenditure on:							
	3	-	-	-			
Charitable activities		396,807	62,884	459,691	340,789	165,122	505,911
Raising funds		-	-	-	-	-	-
Total Expenditure		396,807	62,884	459,691	340,789	165,122	505,911
Net income/(expenditure) before tax		(10,719)	52,636	41,917	20,163	(66,207)	(46,044)
Tax payable	4	-	-	-	-	-	-
Net income/(expenditure) after tax		(10,719)	52,636	41,917	20,163	(66,207)	(46,044)
Total funds brought forward		103,842	240,214	344,056	83,679	306,421	390,100
Total funds carried forward		93,123	292,850	385,973	103,842	240,214	344,056

CHRIST CHURCH MANCHESTER

Balance Sheet

As at 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
	Note						
Fixed Assets							
Tangible assets	5	4,852	-	4,852	1,544	-	1,544
Current Assets							
Debtors	6	34,959	-	34,959	49,853	-	49,853
Cash at bank and in hand		60,232	292,850	353,082	61,259	240,214	301,473
		95,191	292,850	388,041	111,112	240,214	351,326
Creditors - Amounts Falling Due Within One Year	7	6,920	-	6,920	8,814	-	8,814
Net Current Assets		88,271	292,850	381,121	102,298	240,214	342,512
Net Assets	8	93,123	292,850	385,973	103,842	240,214	344,056
Represented by:							
Restricted Funds	9	-	292,850	292,850	-	240,214	240,214
Unrestricted Funds		93,123	-	93,123	103,842	-	103,842
Total Income Funds		93,123	292,850	385,973	103,842	240,214	344,056

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2024 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 18th July 2025 and signed on its behalf by:



Jamie Semple
Trustee

CHRIST CHURCH MANCHESTER

Cash Flow Statement

For the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Cash flows from operating activities						
Net income/(expense) for the year	(10,719)	52,636	41,917	20,163	(66,207)	(46,044)
Adjustments for:						
Investment income received	(2,455)	(5,864)	(8,319)	(4,172)	-	(4,172)
Depreciation of fixed assets	1,120	-	1,120	1,370	-	1,370
Increase in debtors	14,894	-	14,894	(12,986)	-	(12,986)
Increase in creditors	(1,894)	-	(1,894)	(818)	-	(818)
Net cash flows from operating activities	946	46,772	47,718	3,557	(66,207)	(62,650)
Cash flows used in investing activities						
Investment income received	2,455	5,864	8,319	4,172	-	4,172
Purchase of fixed assets	(4,428)	-	(4,428)	(2,052)	-	(2,052)
Net cash flows from investing activities	(1,973)	5,864	3,891	2,120	-	2,120
Net increase in cash and cash equivalents	(1,027)	52,636	51,609	5,677	(66,207)	(60,530)
Cash and cash equivalents at the beginning of the year	61,259	240,214	301,473	55,582	306,421	362,003
Cash and cash equivalents at the end of the year	60,232	292,850	353,082	61,259	240,214	301,473

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, The Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The accounts are prepared in sterling, which is the main functional currency of the Church. Monetary amounts disclosed within the financial statements are rounded to the nearest £.

The financial statements include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of Church members.

The Church meets the definition of a public benefit entity under FRS 102.

Key accounting judgements and sources of estimation uncertainty

The trustees have made no key judgments which have a significant effect on the accounts, and do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Going Concern

The Trustees have reviewed the impacts of the cost of living crisis on the Church's operations and the reduction in free unrestricted reserves during 2024; at the time of publishing of these financial statements, these reserves have grown modestly. Having also reviewed the Elders' plans for the activities of the Church for the year ahead, the Trustees are satisfied that there are no material uncertainties in relation to going concern and the financial statements have been prepared on the going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Church is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Church's principal objects, as outlined in the Report of the Church. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the Church's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Church.
- Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

The Church pays pension contributions into defined contribution personal pension plans and contributions payable to the schemes are accounted for on an accruals basis.

Tangible fixed assets

The cost of furniture, fittings and equipment (where £500 or more) is capitalised. The cost, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as three years.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Donations and legacies						
Offerings and donations	318,498	88,684	407,182	293,852	77,090	370,942
Income tax reclaimed	57,060	12,957	70,017	56,456	13,588	70,044
Grants	-	7,290	7,290	-	5,590	5,590
	375,558	108,931	484,489	350,308	96,268	446,576
Charitable activities						
Conference income	7,761	-	7,761	5,901	-	5,901
Other trading activities						
Book income	17	-	17	136	-	136
Music revenue	297	-	297	435	-	435
	314	-	314	571	-	571
Investments						
Bank interest	2,455	5,864	8,319	4,172	2,247	6,419
Other income	-	725	725	-	400	400
	386,088	115,520	501,608	360,952	98,915	459,867

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

3. Expenditure

3a Expenditure on Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Provision of Church Leaders						
Gross salary	226,813	24,073	250,886	201,159	29,050	230,209
Employers National Insurance	19,880	1,816	21,696	16,401	2,486	18,887
Employer Allowance	(5,000)	-	(5,000)	(5,000)	-	(5,000)
Pension contributions	23,449	2,555	26,004	20,963	3,225	24,188
Sabbatical grant	1,118	-	1,118	-	-	-
	266,260	28,444	294,704	233,523	34,761	268,284
Church Life & Outreach						
Advertising & website	4,419	1,315	5,734	2,792	819	3,611
Evangelism, outreach & wider church	5,935	2,954	8,889	2,705	2,235	4,940
Training & conferences	6,184	6,776	12,960	10,871	4,111	14,982
Children & youth (incl child protection)	8,853	-	8,853	5,561	-	5,561
Membership & community	2,581	-	2,581	3,074	-	3,074
Organisations & events	13,975	3,767	17,742	7,986	5,104	13,090
Visiting speakers	265	-	265	960	-	960
Catering & refreshments	6,765	-	6,765	4,617	-	4,617
Music (incl equipment & licences)	1,280	28	1,308	2,070	-	2,070
Grants & gifts (see note 3d below)	1,708	13,540	15,248	1,000	114,046	115,046
Expenses - telephony costs	120	-	120	-	-	-
Expenses - domestic travel	7,888	1,277	9,165	6,108	284	6,392
Expenses - international travel	4,508	1,010	5,518	2,599	1,203	3,802
Expenses - subsistence	3,247	35	3,282	1,525	25	1,550
	67,728	30,702	98,430	51,868	127,827	179,695
Provision of venues, facilities & equipment						
Hall hire	42,292	-	42,292	38,639	-	38,639
Small equipment/equipment repairs	707	3,224	3,931	2,222	629	2,851
Depreciation	1,120	-	1,120	1,370	-	1,370
	44,119	3,224	47,343	42,231	629	42,860
Office Costs						
Subscriptions (incl data protection)	35	-	35	385	-	385
Printing, stationery, postage & telephone	499	4	503	321	-	321
Office equipment & software	5,760	510	6,270	4,757	1,905	6,662
Insurance	2,051	-	2,051	1,703	-	1,703
Payroll services	1,392	-	1,392	1,251	-	1,251
Bank charges	1,499	-	1,499	1,411	-	1,411
Other	142	-	142	-	-	-
	11,378	514	11,892	9,828	1,905	11,733
Governance						
Professional fees (incl independent examination)	5,077	-	5,077	1,170	-	1,170
Staff costs	2,245	-	2,245	2,169	-	2,169
	7,322	-	7,322	3,339	-	3,339
	396,807	62,884	459,691	340,789	165,122	505,911

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

3. Expenditure (continued)

3b Expenditure on raising funds

No music production or book production were funded in 2024 or 2023.

3c Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:

	2024	2023
	£	£
Gross salaries	253,131	230,209
Employers National Insurance	21,696	18,887
Employer Allowance	(5,000)	(5,000)
Pension contributions	26,004	24,188
Sabbatical grant	1,118	-
	296,949	268,284
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salary	76,298	67,995
Pension contributions	7,630	7,207
	83,928	75,202

	2024	2023
	Number	Number
The average number of employees during the year		
Full time workers	4	3
Part time workers	9	11
Total	13	14
Equiv FTE	7.2	7.0

No employee received emoluments in excess of £60,000 during the year.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

3. Expenditure (continued)

3d Gifts and grants

Included within Expenditure on Charitable Activities are the following gifts and grants:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
To organisations:						
Catalyst	1,000	-	1,000	-	-	-
Hope for Communities	-	1,900	1,900	-	14,950	14,950
Life Ministries Trust	-	1,900	1,900	-	50,601	50,601
Newday Generation UK	-	-	-	1,000	-	1,000
Northern Gospel Project	-	5,000	5,000	-	5,000	5,000
The Oasis Centre	8	1,892	1,900	-	39,950	39,950
Voice Charity	700	-	700	-	-	-
To individuals:						
Individuals in need	-	2,848	2,848	-	3,545	3,545
	1,708	13,540	15,248	1,000	114,046	115,046

4. Taxation

As a charity, the Church is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

5. Tangible Fixed Assets

	Fixtures, Fittings and Equipment 2024 £	Fixtures, Fittings and Equipment 2023 £
Cost		
At 1 January	22,080	20,028
Additions	4,428	2,052
Disposals	(12,685)	-
As at 31 December	<u>13,823</u>	<u>22,080</u>
Depreciation		
At 1 January	20,536	19,166
Charge for year	1,120	1,370
Disposals	(12,685)	-
As at 31 December	<u>8,971</u>	<u>20,536</u>
Net Book Value		
At 1 January	<u>1,544</u>	<u>862</u>
As at 31 December	<u>4,852</u>	<u>1,544</u>

All of the fixed assets are used for charitable purposes.

6. Debtors

	2024 £	2023 £
Prepayments	6,936	9,966
Gift Aid receivable	28,006	39,887
Other debtors	17	-
	<u>34,959</u>	<u>49,853</u>

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

7. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	4,760	6,180
Other creditors	2,160	2,634
	6,920	8,814

8. Restricted Funds

8a Current year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Andy Brownlee Gifts	379	-	(379)	-	-
Broadcast	-	-	-	6,881	6,881
Building Fund	177,247	5,864	-	-	183,111
Church Planting Fund	-	-	(4,350)	10,667	6,317
Colin Baron Grants	540	3,885	(3,035)	-	1,390
Give Big - Projects (2021)	29,496	-	(20,615)	(8,881)	-
Give Big - Projects (2022)	4,149	-	(4,149)	-	-
Give Big - Projects (2023)	5,667	-	(5,667)	-	-
Give Big - Poor (2023)	5,692	-	(5,692)	-	-
Give Big - Projects (2024)	-	37,417	(5,000)	(32,417)	-
Give Big - Poor (2024)	-	63,174	-	-	63,174
Job Club	5,689	-	(2,412)	-	3,277
Project YY Grant	655	4,130	(3,022)	-	1,763
Projects Fund	-	-	-	2,000	2,000
Revival Fund	-	-	(5,125)	21,750	16,625
Student Outreach Fund	589	-	(589)	-	-
Welfare Fund	10,111	1,050	(2,849)	-	8,312
	240,214	115,520	(62,884)	-	292,850

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

8. Restricted Funds (continued)

The Give Big - Projects (2021) special offering fund £29,464 at the start of 2024. This was for several purposes and transfers were made within restricted funds to reflect those purposes: £20,615 was spent on agreed church projects, £6,881 was transferred to the Broadcast Fund, and £21,750 was transferred to the Projects Fund.

The Give Big - Projects (2024) special offering raised £37,417. This was for several purposes and transfers were made within restricted funds to reflect those purposes: £5,000 was donated to the Northern Gospel Powerhouse charity, £10,667 was transferred to the Church Planting Fund, and £21,750 was transferred to the Revival Fund.

8b Previous year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Andy Brownlee Gifts	419	100	(140)	-	379
Building Fund	175,000	2,247	-	-	177,247
Colin Baron Grants	294	3,360	(3,114)	-	540
Give Big - Projects (2021)	44,679	-	(15,183)	-	29,496
Give Big - Projects (2022)	12,654	-	(8,505)	-	4,149
Give Big - Poor (2022)	73,375	2,750	(60,000)	(16,125)	-
Give Big - Projects (2023)	-	31,602	(25,935)	-	5,667
Give Big - Poor (2023)	-	53,150	(44,743)	(2,715)	5,692
Job Club	-	-	(1,811)	7,500	5,689
Project 23 Grant	-	1,630	(975)	-	655
Student Outreach Fund	-	1,000	(411)	-	589
Welfare Fund	-	3,076	(4,305)	11,340	10,111
	306,421	98,915	(165,122)	-	240,214

The Give Big - Poor (2022) special offering raised £76,125. This was for several purposes and transfers were made within restricted funds to reflect those purposes: £25,000 was donated to the Oasis Centre charity, £17,500 was donated to Life Ministries Trust, £17,500 was donated to Hope for Communities, £7,500 was transferred to the Job Club Fund, and £11,340 was transferred to the Welfare Fund.

The Give Big - Poor (2023) special offering raised £53,150. This was for several purposes and transfers were made within restricted funds to reflect those purposes: £16,850 was donated to the Oasis Centre charity, £16,850 was donated to Life Ministries Trust, £16,850 was donated to Hope for Communities, and £2,715 was transferred to the Welfare Fund.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

8. Restricted Funds (continued)

Descriptions of the main restricted funds are as follows:

Andy Brownlee Gifts. Funding received specifically towards the expenses of Andy Brownlee (Executive Pastor employed by the Church).

Broadcast. Funding received from the Catalyst Network of Churches specifically towards the development of the Church's Broadcast initiative (church planting training delivered by webcast and other electronic means), and other materials to support those involved in church planting.

Building Fund. Funding received specifically for the prospective purchase or long term lease of a Church building.

Church Planting Fund. Funding raised in 2024 specifically towards the new site-planting initiatives outlined in section 5 of the Trustee's Report.

Colin Baron Grants. Funding received specifically towards the remuneration and travel expenses of Colin Baron (one of the Key Management Personnel).

Give Big - Projects (2021). Funding raised in 2021 specifically towards the new site-planting initiatives outlined in section 5 of the Trustee's Report.

Give Big - Projects (2022). Funding raised in 2022 specifically towards supporting the Church's training programmes (Broadcast, School of Theology and School of Ministry - subsequently rebranded School of Discipleship), the setting up of the Northern Gospel Powerhouse (a inter-church initiative supporting church planting across the North of England), and the running of Festival Manchester (an evangelistic campaign organised by the Message Trust during the summer of 2023).

Give Big - Poor (2023). Funding raised in 2023 specifically towards the provision of grants to The Oasis Centre, Life Ministries Trust and Hope for Communities (a small charity working primarily with refugees in the Kurdish region of northern Iraq), as well as supporting establishment of the Church's new Welfare Fund (established to relieve poverty of those Church attendees most affected by the cost of living crisis) and funding the Church's Job Club (established in late 2024 in partnership with Christians Against Poverty).

Give Big - Projects (2023). Funding raised in 2023 specifically towards supporting the Church's training programmes (Broadcast, School of Theology and School of Ministry - subsequently rebranded School of Discipleship), the setting up of the Northern Gospel Powerhouse (an inter-church initiative supporting church planting across the North of England), and the running of Festival Manchester (an evangelistic campaign organised by the Message Trust during the summer of 2024).

Give Big - Poor (2024). Funding raised in 2024 specifically towards the provision of grants to The Oasis Centre, Life Ministries Trust and Hope for Communities (a small charity working primarily with refugees in the Kurdish region of northern Iraq), as well as supporting the Church's new Welfare Fund (established to relieve poverty of those Church attendees most affected by the cost of living crisis). The grants to be drawn from this fund were outstanding at the balance sheet date.

Give Big - Projects (2024). Funding raised in 2024 specifically towards new site-planting initiatives, revival prayer meetings and activities around Greater Manchester, and the Northern Gospel Powerhouse charity..

Job Club - Funding received specifically towards the CCM Job Club, which helps job seekers gain the tools, skills and confidence to step back into employment.

Project 23 Grant - Funding received specifically towards the running of a Christian training and worship conference for young adults.

Projects Fund. Funding received in 2024 to support the CCM School of Theology and other theological training projects.

Revival Fund Funding received in 2024 to support revival prayer and training meetings around Greater Manchester.

Student Outreach Fund. Funding received in 2024 from the Just Sow organisation specifically towards the funding of student outreach and evangelism activities.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2024

8. Restricted Funds (continued)

Welfare Fund. Funding received specifically towards the relief of poverty of those Church attendees most affected by the cost of living crisis.

9. Related Party Transactions

Tim Simmonds, one of the key management personnel, received gross remuneration of £40,822 (2023: £39,430) and pension contributions of £4,082 (2023: £3,943) during the year in his employed capacity of Senior Pastor.

Andy Brownlee, one of the key management personnel, received gross remuneration of £35,477 (2023: £34,267) and pension contributions of £3,548 (2023: £3,426) during the year in his employed capacity of Executive Pastor.

The aggregate donations made by Trustees was £24,480 (2023: £27,600).

Arlo Accountancy Limited (company number 10997645), a company solely owned by Adrian Phillips, a trustee of the Church, received reimbursement of £190 (2023: £190) in relation to the provision of discounted accounting software.

10. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10.

Accounts

CHRIST CHURCH MANCHESTER
(Company Limited by Guarantee)

Company Registration Number: 06845751
Charity Registration Number: 1128927

Annual Report and Financial Statements
31 December 2023

CHRIST CHURCH MANCHESTER

Annual Report and Financial Statements 2023

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CHRIST CHURCH MANCHESTER

Legal and Administrative Information For the year ended 31 December 2023

Charity Name	Christ Church Manchester.																
Charity Registration No.	1128927. The Church was registered with the Charity Commission on 1 April 2009.																
Company Registration No.	06845751. The Church was established on 13 March 2009.																
Affiliations	The Church is a member of the Catalyst group of churches.																
Principal Address	Christ Church Manchester, 1 Omer Drive, Manchester, M19 2JN.																
The Governing Document	Memorandum and Articles of Association dated 13 March 2009.																
Objects	(a) to advance the Christian faith in accordance with the statement of beliefs in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity. (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.																
Trustees	The Trustees who served during the year and who were serving at the date of this report were: <table><tr><td>Joanna Balmforth</td><td></td></tr><tr><td>Eleisha Barrow</td><td>Appointed 9th January 2024</td></tr><tr><td>Ayotunde Campbell</td><td>Appointed 9th January 2024</td></tr><tr><td>Adrian Phillips</td><td></td></tr><tr><td>Jamie Semple</td><td></td></tr><tr><td>Michelle Wilson</td><td></td></tr><tr><td>Luke Vinter</td><td>Appointed 9th January 2024</td></tr></table>			Joanna Balmforth		Eleisha Barrow	Appointed 9th January 2024	Ayotunde Campbell	Appointed 9th January 2024	Adrian Phillips		Jamie Semple		Michelle Wilson		Luke Vinter	Appointed 9th January 2024
Joanna Balmforth																	
Eleisha Barrow	Appointed 9th January 2024																
Ayotunde Campbell	Appointed 9th January 2024																
Adrian Phillips																	
Jamie Semple																	
Michelle Wilson																	
Luke Vinter	Appointed 9th January 2024																
Key Management Personnel	Those in charge of directing, controlling, running and operating the Church on a day to day basis are: • The Trustees • Tim Simmonds – Church Elder • Colin Baron – Church Elder																
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ																
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL																

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2023

The Trustees, who are also the Directors of Christ Church Manchester, submit their annual report and the financial statements of Christ Church Manchester ("the Church") for the year ended 31 December 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors' report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of the Church are responsible for the day to day management of the Church's business in accordance with the Church's objects. The Trustees are elected by the Church members. The Trustees meet approximately 4 times per annum to discuss a full range of matters relating to leadership, finance, fabric and general administration of the Church.

The Church maintains Trustee indemnity insurance on behalf of the Trustees.

The induction process for any individual newly-appointed as a Trustee comprises an initial meeting with the chair of the Trustees and receipt of copies of:

- the Memorandum and Articles of Association
- the most recent financial statements
- the Charity Commission's guidance 'The Essential Trustee'.

I.2 Church Members

Church Members are the original subscribers to the memorandum and such other persons as are admitted to membership in accordance with the rules made under the Articles of Association.

I.3 Risk Management

The Church's primary concern and objective is the glory of God. Whilst it is the Church's policy to trust wholly in the Lord that He will work out His purpose to this end, the Church also acknowledges that it has a responsibility, both as individual members and as a body of members, for the identification and proper management of risks faced by the Church in achieving its primary aim. The Trustees have therefore assessed the major risks to which the Church is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. These are outlined in the below table:

Category	Key Risks	Key Mitigants
Safeguarding, Health & Safety	• Major safeguarding incident • Major health and safety incident	• Safeguarding policy maintained with safeguarding officer on staff team and designated safeguarding leads at each site. All volunteers, staff members, leaders and Trustees who have direct contact with children or vulnerable adults are subject to DBS checks. • Risk assessments carried out for Church events and Sunday services; incidents and near misses reviewed at staff and Trustee meetings.
Financial Stability	• Overspending relative to church resources • Sustained reductions in regular giving • Susceptibility to periods of financial stress • Crystallisation of uninsured losses	• Annual budgets prepared in advance and performance against budget monitored monthly via a dashboard accessible to Trustees and church leaders. All expenditure is subject to approval processes. • Income streams are diversified across different Church sites and the importance of giving is regularly taught on. • Maintenance of unrestricted free reserves based on a dynamic policy which reflects the changing risk profile of the Church. • Insurance requirements reviewed annually as part of the renewal process.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2023

2. Activities & Strategies

The Church has given due regard to the Charity Commission's guidance on public benefit. To this end the Church has carried out the following activities during the year:

- A variety of weekly meetings and services have been held throughout the year through in-person gatherings, most of which have been open for anyone to attend. Christianity has been advanced through teaching, worship and prayer; faith, love for others, tolerance and generosity are promoted.
- During the year, Luther King House in Fallowfield, the Heaton Centre in Heaton Moor, Ladybarn Community Centre in Ladybarn, Broadstone Hall Primary School in Reddish and the Oasis Centre in Gorton were used as the venues of services held each Sunday, all of which have been advertised on the Church website. A-Boards, banners and other signage, positioned outside the respective buildings were used to signpost the Church venues. The Fallowfield site also runs a Spanish-speaking service in order to reach this community within Manchester.
- During the year the Church ran a number of Alpha courses where people of diverse faiths (and no faith) were able to learn about the principles of Christianity and challenged to respond to what they have heard by living wholesome lives which are pleasing to God.
- The Church continued its Broadcast ministry – providing theology training and networking opportunities for church plants across the UK and Europe, and its Schools of Theology and Discipleship, which provide for free on a monthly basis training on systematic and biblical theology, and the exploration of spiritual gifts to those who wish to deepen their knowledge of these topics.
- The Church has continued to develop its links with church planting activities both nationally and internationally, in line with its Objects. The Church has worked with and helped train pastors and leaders in Uganda and Europe.

3. Achievements and Performance

Attendance at each of the venues has remained stable during the year. A number of people of different faiths have been welcomed into services; several have come at times of crisis and have been offered prayer and emotional support. The Church has been pleased to continue to work with The Oasis Centre to seek to help people they refer. Church members have also donated both time and money to this organisation.

During the year the Church raised significant finance across its two Give Big Sundays (over c. £85,000) of which £30,000 was retained for funding the Church's Broadcast ministry and internship programmes, and the remainder was restricted to be given away to The Oasis Centre, Life Ministries Trust (a charity working with the poor in Uganda) and churches supporting humanitarian issues in Iraq, or retained to support the Church's CAP Job Club and the newly established Church Welfare Fund. The majority of these grants were disbursed during the year.

4. Financial Review

4.1 Financial Activity and Financial Position

The principal forms of funding are free will offerings of church members and others in attendance and grant funding.

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. The Church's total reserves decreased by £46,044 during the year (2022: increased by £20,740 during the year). The balance sheet shows total net assets of £344,056 (2022: £390,100).

Included in total funds are amounts totalling £240,214 (2022: £306,421) which are restricted. These monies have either been raised for, and their use restricted to specific purposes, or they comprise grants subject to grantor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Church's work, free reserves should cover:

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2023

- Staff pay covering contractual notice periods and redundancy payments (£89,240);
- 1 month venue hire (£4,030);
- a fixed sum (£1,000) for urgent help for those on mission/abroad; and
- three months of administrative expenses and committed future expenditure on other projects (£2,014); less
- a modifier reflecting the Church's diversity of income streams, set at 20% (reducing the above by £19,257)

This requirement is dynamic based on the changing nature of the Church's outgoings, and the methodology that underpins the approach is reviewed periodically. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Church to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2023 the Church had net free reserves of £102,298 (2022: £82,817) as follows:

	2023 £	2022 £
Total reserves	344,056	390,100
Less: tangible fixed assets	(1,544)	(862)
Less: restricted funds	(240,214)	(306,421)
Free reserves	102,298	82,817
Free reserve requirement	77,027	66,865

At 31 December 2023, and through to the date of the signing of these financial statements, the Church has built up a free reserves surplus. The Church has developed plans to utilise the surplus, which are outlined briefly in section 5.

4.3 Grants Policy

The Church ordinarily aims to make grants equivalent to approximately 10% of its incoming resources to support missionary and charitable endeavours both in the UK and abroad. The policy of the Church is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. During the year the Church made grants of approximately 25% of incoming resources, though a large contributor to this figure was the disbursement of restricted funds raised during 2022.

5. Plans for Future Periods

The Church plans to undertake the same sort of events as mentioned in section 2.

The Church has also advanced its plans to establish further sites in the Denton and Northern Quarter areas of Manchester, and renew its support of church planting activities in Munich. As noted above, the Church has plans to utilise its surplus reserves to fund these activities when restricted funding raised for these activities has been fully utilised.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees For the year ended 31 December 2023

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 24 September 2024 and signed on its behalf by:

Adrian Phillips

Adrian Phillips
Trustee

CHRIST CHURCH MANCHESTER

Report of the Independent Examiner to the Trustees of Christ Church Manchester For the year ended 31 December 2023

I report on the financial statements of Christ Church Manchester for the year ended 31 December 2023, set out on pages 9 to 22.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Church and the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The Church is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Church is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2015 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2015 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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.

John Helm

John Helm ACA

24 September 2024

CHRIST CHURCH MANCHESTER

Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
	Note						
Income from:							
Donations and legacies	2	350,308	96,268	446,576	291,787	108,763	400,550
Charitable activities		5,901	-	5,901	14,411	-	14,411
Other trading activities		571	-	571	1,485	-	1,485
Investments		4,172	2,247	6,419	1,151	-	1,151
Other income		-	400	400	-	348	348
Total Income		360,952	98,915	459,867	308,834	109,111	417,945
Expenditure on:	3						
Charitable activities		340,789	165,122	505,911	328,751	56,834	385,585
Raising funds		-	-	-	11,129	491	11,620
Total Expenditure		340,789	165,122	505,911	339,880	57,325	397,205
Net income/(expenditure) before tax		20,163	(66,207)	(46,044)	(31,046)	51,786	20,740
Tax payable	4	-	-	-	-	-	-
Net income/(expenditure) after tax		20,163	(66,207)	(46,044)	(31,046)	51,786	20,740
Total funds brought forward		83,679	306,421	390,100	114,725	254,635	369,360
Total funds carried forward		103,842	240,214	344,056	83,679	306,421	390,100

CHRIST CHURCH MANCHESTER

Balance Sheet

As at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fixed Assets							
Tangible assets	5	1,544	-	1,544	862	-	862
Current Assets							
Debtors	6	49,853	-	49,853	36,867	-	36,867
Cash at bank and in hand		61,259	240,214	301,473	55,582	306,421	362,003
		111,112	240,214	351,326	92,449	306,421	398,870
Creditors - Amounts Falling Due Within One Year	7	8,814	-	8,814	9,632	-	9,632
Net Current Assets		102,298	240,214	342,512	82,817	306,421	389,238
Net Assets	8	103,842	240,214	344,056	83,679	306,421	390,100
Represented by:							
Restricted Funds	9	-	240,214	240,214	-	306,421	306,421
Unrestricted Funds		103,842	-	103,842	83,679	-	83,679
Total Income Funds		103,842	240,214	344,056	83,679	306,421	390,100

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2023 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 24 September 2024 and signed on its behalf by:



Jamie Semple
Trustee

Company number: 684575

CHRIST CHURCH MANCHESTER

Cash Flow Statement

For the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Cash flows from operating activities						
Net income/(expense) for the year	20,163	(66,207)	(46,044)	(31,046)	51,786	20,740
Adjustments for:						
Investment income received	(4,172)	-	(4,172)	(1,151)	-	(1,151)
Depreciation of fixed assets	1,370	-	1,370	2,182	-	2,182
Increase in debtors	(12,986)	-	(12,986)	(9,577)	-	(9,577)
Increase in creditors	(818)	-	(818)	5,042	-	5,042
Net cash flows from operating activities	3,557	(66,207)	(62,650)	(34,550)	51,786	17,236
Cash flows used in investing activities						
Investment income received	4,172	-	4,172	1,151	-	1,151
Purchase of fixed assets	(2,052)	-	(2,052)	(529)	-	(529)
Net cash flows from investing activities	2,120	-	2,120	622	-	622
Net increase in cash and cash equivalents	5,677	(66,207)	(60,530)	(33,928)	51,786	17,858
Cash and cash equivalents at the beginning of the year	55,582	306,421	362,003	89,510	254,635	344,145
Cash and cash equivalents at the end of the year	61,259	240,214	301,473	55,582	306,421	362,003

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, The Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The accounts are prepared in sterling, which is the main functional currency of the Church. Monetary amounts disclosed within the financial statements are rounded to the nearest £.

The financial statements include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of Church members.

The Church meets the definition of a public benefit entity under FRS 102.

Key accounting judgements and sources of estimation uncertainty

The trustees have made no key judgments which have a significant effect on the accounts, and do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Going Concern

The Trustees have reviewed the impacts of the cost of living crisis on the Church's operations and the reduction in free unrestricted reserves during 2023; at the time of publishing of these financial statements, these reserves have grown modestly. Having also reviewed the Elders' plans for the activities of the Church for the year ahead, the Trustees are satisfied that there are no material uncertainties in relation to going concern and the financial statements have been prepared on the going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Church is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Church's principal objects, as outlined in the Report of the Church. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the Church's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Church.
- Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

The Church pays pension contributions into defined contribution personal pension plans and contributions payable to the schemes are accounted for on an accruals basis.

Tangible fixed assets

The cost of furniture, fittings and equipment (where £500 or more) is capitalised. The cost, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as three years.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Donations and legacies						
Offerings and donations	293,852	77,090	370,942	247,866	89,471	337,337
Income tax reclaimed	56,456	13,588	70,044	43,921	13,982	57,903
Grants	-	5,590	5,590	-	5,310	5,310
	350,308	96,268	446,576	291,787	108,763	400,550
Charitable activities						
Conference income	5,901	-	5,901	14,411	-	14,411
Other trading activities						
Book income	136	-	136	635	-	635
Music revenue	435	-	435	850	-	850
	571	-	571	1,485	-	1,485
Investments						
Bank interest	4,172	2,247	6,419	1,151	-	1,151
Other income	-	400	400	-	348	348
	360,952	98,915	459,867	308,834	109,111	417,945

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

3. Expenditure

3a Expenditure on Charitable Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Provision of Church Leaders						
Gross salary	201,159	29,050	230,209	187,156	18,190	205,346
Employers National Insurance	16,401	2,486	18,887	15,972	1,539	17,511
Employer Allowance	(5,000)	-	(5,000)	(5,000)	-	(5,000)
Pension contributions	20,963	3,225	24,188	19,304	5,713	25,017
Statutory pay recovered	-	-	-	(313)	-	(313)
	233,523	34,761	268,284	217,119	25,442	242,561
Church Life & Outreach						
Advertising & website	2,792	819	3,611	3,740	2,659	6,399
Evangelism, outreach & wider church	2,705	2,235	4,940	1,617	390	2,007
Training & conferences	10,871	4,111	14,982	6,756	131	6,887
Children & youth (incl child protection)	5,561	-	5,561	5,239	95	5,334
Membership & community	3,074	-	3,074	2,960	19	2,979
Organisations & events	7,986	5,104	13,090	23,720	5,759	29,479
Visiting speakers	960	-	960	200	-	200
Catering & refreshments	4,617	-	4,617	3,728	81	3,809
Music (incl equipment & licences)	2,070	-	2,070	2,121	-	2,121
Grants & gifts (see note below)	1,000	114,046	115,046	3,415	16,285	19,700
Expenses - telephony costs	-	-	-	309	-	309
Expenses - domestic travel	6,108	284	6,392	3,539	17	3,556
Expenses - international travel	2,599	1,203	3,802	3,730	-	3,730
Expenses - subsistence	1,525	25	1,550	1,495	-	1,495
	51,868	127,827	179,695	62,569	25,436	88,005
Provision of venues, facilities, equipment & transport						
Hall hire	38,639	-	38,639	33,371	2,100	35,471
Small equipment/equipment repairs	2,222	629	2,851	3,209	1,954	5,163
Depreciation	1,370	-	1,370	2,182	-	2,182
	42,231	629	42,860	38,762	4,054	42,816
Office Costs						
Organisational subscriptions (incl data protection)	385	-	385	108	-	108
Printing, stationery, postage & telephone	321	-	321	144	336	480
Office equipment & software	4,757	1,905	6,662	2,576	1,566	4,142
Insurance	1,703	-	1,703	1,593	-	1,593
Payroll services	1,251	-	1,251	1,201	-	1,201
Bank charges	1,411	-	1,411	1,326	-	1,326
Other	-	-	-	127	-	127
	9,828	1,905	11,733	7,075	1,902	8,977
Governance						
Professional fees (incl independent examination)	1,170	-	1,170	1,160	-	1,160
Staff costs	2,169	-	2,169	2,066	-	2,066
	3,339	-	3,339	3,226	-	3,226
	340,789	165,122	505,911	328,751	56,834	385,585

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

3b Expenditure on raising funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Music production						
Staff costs	-	-	-	7,714	-	7,714
Production costs	-	-	-	337	-	337
Advertising and promotion	-	-	-	-	-	-
Training	-	-	-	935	235	1,170
Administration	-	-	-	78	-	78
	-	-	-	9,064	235	9,299
Book production						
Production costs	-	-	-	2,065	256	2,321
	-	-	-	2,065	256	2,321
	-	-	-	11,129	491	11,620

3c Staff Costs

Included within Expenditure on Charitable Activities and Expenditure on Raising funds are the following staff costs:

	2023 £	2022 £
Gross salaries	232,378	205,346
Employers National Insurance	18,887	17,511
Employer Allowance	(5,000)	(5,000)
Pension contributions	24,188	25,017
Statutory pay recovered	-	(313)
	270,453	242,561
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salary	67,995	74,240
Pension contributions	7,207	11,695
	75,202	85,936

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

3c Staff Costs (continued)

The average number of employees during the year

	2023 Number	2022 Number
Full time workers	4	3
Part time workers	9	11
Total	13	14
Equiv FTE	7.2	7.0

No employee received emoluments in excess of £60,000 during the year.

3d Gifts and grants

Included within Expenditure on Charitable Activities are the following gifts and grants:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
To organisations:						
Catalyst	-	-	-	715	9,285	10,000
Hope for Communities	-	14,950	14,950	-	-	-
Kings Church Manchester	-	-	-	200	-	200
Ladybarn Community Hub	-	-	-	2,500	-	2,500
Life Ministries Trust	-	50,601	50,601	-	-	-
Newday Generation UK	1,000	-	1,000	-	-	-
Northern Gospel Project	-	5,000	5,000	-	5,000	5,000
The Message Trust	-	-	-	-	2,000	2,000
The Oasis Centre	-	39,950	39,950	-	-	-
To individuals:						
Individuals in need	-	3,545	3,545	-	-	-
	1,000	114,046	115,046	3,415	16,285	19,700

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

4. Taxation

As a charity, the Church is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

5. Tangible Fixed Assets

	Fixtures, Fittings and Equipment 2023 £	Fixtures, Fittings and Equipment 2022 £
Cost		
At 1 January	20,028	19,499
Additions	2,052	529
Disposals	-	-
As at 31 December	22,080	20,028
Depreciation		
At 1 January	19,166	16,984
Charge for year	1,370	2,182
Disposals	-	-
As at 31 December	20,536	19,166
Net Book Value		
At 1 January	862	2,515
As at 31 December	1,544	862

All of the fixed assets are used for charitable purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

6. Debtors

	2023 £	2022 £
Prepayments	9,966	7,738
Gift Aid receivable	39,887	27,956
Other debtors	-	1,173
	49,853	36,867

7. Creditors - Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals	6,180	5,833
Other creditors	2,634	3,044
Deferred income	-	755
	8,814	9,632

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

8. Restricted Funds

8a Current year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Andy Brownlee Gifts	419	100	(140)	-	379
Building Fund	175,000	2,247	-	-	177,247
Colin Baron Grants	294	3,360	(3,114)	-	540
Give Big - Projects (2021)	44,679	-	(15,183)	-	29,496
Give Big - Projects (2022)	12,654	-	(8,505)	-	4,149
Give Big - Poor (2022)	73,375	2,750	(60,000)	(16,125)	-
Give Big - Projects (2023)	-	31,602	(25,935)	-	5,667
Give Big - Poor (2023)	-	53,150	(44,743)	(2,715)	5,692
Job Club	-	-	(1,811)	7,500	5,689
Project 23 Grant	-	1,630	(975)	-	655
Student Outreach Fund	-	1,000	(411)	-	589
Welfare Fund	-	3,076	(4,305)	11,340	10,111
	306,421	98,915	(165,122)	-	240,214

During the year, funding was raised through Give Big special offerings for the purpose of funding the Church's Job Club and Welfare Fund. Accordingly, transfers were made between these restricted funds.

8b Previous year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Andy Brownlee Gifts	485	-	(66)	-	419
Broadcast	1,971	-	(1,971)	-	-
Building Fund	175,000	-	-	-	175,000
Colin Baron Grants	5,294	5,658	(10,658)	-	294
Give Big - Projects (2021)	62,600	-	(17,921)	-	44,679
Give Big - Poor (2021)	9,285	-	(9,285)	-	-
Give Big - Projects (2022)	-	30,078	(17,424)	-	12,654
Give Big - Poor (2022)	-	73,375	-	-	73,375
	254,635	109,111	(57,325)	-	306,421

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

8. Restricted Funds (continued)

Descriptions of the main restricted funds are as follows:

Andy Brownlee Gifts. Funding received specifically towards the expenses of Andy Brownlee (one of the pastors employed by the Church).

Broadcast. Funding received from the Catalyst Network of Churches specifically towards the development of the Church's Broadcast initiative (church planting training delivered by webcast and other electronic means), and other materials to support those involved in church planting.

Building Fund. Funding received specifically for the prospective purchase or long term lease of a Church building.

Colin Baron Grants. Funding received specifically towards the remuneration and travel expenses of Colin Baron (one of the Key Management Personnel).

Give Big - Poor (2021). Funding raised in 2021 specifically towards the provision of grants to The Oasis Centre in Gorton, churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2019 and 2020), as well as Life Ministries Trust, a charity working with the poor primarily in Uganda and Rwanda. The funds raised for the Ukrainian churches were intended to be granted during early 2022, however following the invasion of Ukraine by the Russian Federation during early 2023, the Church was unable to remit funds to the churches it had previously worked with given these churches were primarily in contested areas of Ukraine. Following discussions with the Trustees, Church attendees were informed that the funds would be redirected to a church in Poland that was supporting Ukrainian war refugees.

Give Big - Projects (2021). Funding raised in 2021 specifically towards the new site-planting initiatives outlined in section 5 of the Trustee's Report.

Give Big - Poor (2022). Funding raised in 2022 specifically towards the provision of grants to The Oasis Centre, Life Ministries Trust and Hope for Communities (a small charity working primarily with refugees in the Kurdish region of northern Iraq), as well as supporting establishment of the Church's new Welfare Fund (established to relieve poverty of those Church attendees most affected by the cost of living crisis) and funding the Church's Job Club (established in late 2023 in partnership with Christians Against Poverty).

Give Big - Projects (2022). Funding raised in 2022 specifically towards supporting the Church's training programmes (Broadcast, School of Theology and School of Ministry - subsequently rebranded School of Discipleship), the setting up of the Northern Gospel Powerhouse (a inter-church initiative supporting church planting across the North of England), and the running of Festival Manchester (an evangelistic campaign organised by the Message Trust during the summer of 2023).

Give Big - Poor (2023). Funding raised in 2023 specifically towards the provision of grants to The Oasis Centre, Life Ministries Trust and Hope for Communities (a small charity working primarily with refugees in the Kurdish region of northern Iraq), as well as supporting the Church's new Welfare Fund (established to relieve poverty of those Church attendees most affected by the cost of living crisis). The grants to be drawn from this fund were outstanding at the balance sheet date.

Give Big - Projects (2023). Funding raised in 2023 specifically towards intern training, Northern Gospel Powerhouse, and the Broadcast initiative.

Job Club - Funding received specifically towards the CCM Job Club, which helps job seekers gain the tools, skills and confidence to step back into employment.

Project 23 Grant - Funding received specifically towards the running of a Christian training and worship conference for young adults.

Student Outreach Fund. Funding received in 2023 from the Just Sow organisation specifically towards the funding of student outreach and evangelism activities.

Welfare Fund. Funding received specifically towards the relief of poverty of those Church attendees most affected by the cost of living crisis.

9. Related Party Transactions

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2023

Colin Baron, one of the key management personnel, received gross remuneration of £28,565 (2022: £36,684) and pension contributions of £3,264 (2022: £7,940) during the year in his employed capacity of Church Elder and New Frontiers Representative.

Tim Simmonds, one of the key management personnel, received gross remuneration of £39,430 (2022: £37,556) and pension contributions of £3,943 (2022: £3,755) during the year in his employed capacity of Church Elder.

The aggregate donations made by Trustees was £27,600 (2022: £31,345).

Arlo Accountancy Limited (company number 10997645), a company solely owned by Adrian Phillips, a trustee of the Church, received reimbursement of £190 (2022: £180) in relation to the provision of discounted accounting software.

10. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10.

Accounts

CHRIST CHURCH MANCHESTER

(Company Limited by Guarantee)

Company Registration Number: 06845751

Charity Registration Number: 1128927

Annual Report and Financial Statements 31 December 2022

CHRIST CHURCH MANCHESTER

Annual Report and Financial Statements 2022

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CHRIST CHURCH MANCHESTER

Legal and Administrative Information

For the year ended 31 December 2022

Charity Name	Christ Church Manchester.
Charity Registration No.	1128927. The Church was registered with the Charity Commission on 1 April 2009.
Company Registration No.	06845751. The Church was established on 13 March 2009.
Affiliations	The Church is a member of the Catalyst group of churches.
Principal Address	Christ Church Manchester, 1 Omer Drive, Manchester, M19 2JN.
The Governing Document	Memorandum and Articles of Association dated 13 March 2009.
Objects	(a) to advance the Christian faith in accordance with the statement of beliefs in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity. (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
Trustees	The Trustees who served during the year and who were serving at the date of this report were: Joanna Balmforth Graham Harrop Resigned 08/12/2022 Adrian Phillips Re-appointed 08/12/2022 Michael Read Resigned 08/12/2022 Jamie Semple Re-appointed 08/12/2022 Michelle Wilson Re-appointed 08/12/2022
Key Management Personnel	Those in charge of directing, controlling, running and operating the Church on a day to day basis are: • The Trustees • Tim Simmonds – Church Elder • Colin Baron – Church Elder
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2022

The Trustees, who are also the Directors of Christ Church Manchester, submit their annual report and the financial statements of Christ Church Manchester (“the Church”) for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of the Church are responsible for the day to day management of the Church’s business in accordance with the Church’s objects. The Trustees are elected by the Church members. Ordinarily, one third of Trustees retire annually at the annual general meeting and are eligible for re-appointment. The Trustees meet approximately 4 times per annum to discuss a full range of matters relating to leadership, finance, fabric and general administration of the Church.

The Church maintains Trustee indemnity insurance on behalf of the Trustees.

The induction process for any individual newly-appointed as a Trustee comprises an initial meeting with the chair of the Trustees and receipt of copies of:

- the Memorandum and Articles of Association
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Church Members

Church Members are the original subscribers to the memorandum and such other persons as are admitted to membership in accordance with the rules made under the Articles of Association.

I.3 Risk Management

The Church’s primary concern and objective is the glory of God. Whilst it is the Church’s policy to trust wholly in the Lord that He will work out His purpose to this end, the Church also acknowledges that it has a responsibility, both as individual members and as a body of members, for the identification and proper management of risks faced by the Church in achieving its primary aim. The Trustees have therefore assessed the major risks to which the Church is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. These are outlined in the below table:

Category	Key Risks	Key Mitigants
Safeguarding, Health & Safety	• Major safeguarding incident • Major health and safety incident	• Safeguarding policy maintained with safeguarding officer on staff team and designated safeguarding leads at each site. All volunteers, staff members, leaders and Trustees who have direct contact with children or vulnerable adults are subject to DBS checks. • Risk assessments carried out for Church events and Sunday services; incidents and near misses reviewed at staff and Trustee meetings.
Financial Stability	• Overspending relative to church resources • Sustained reductions in regular giving • Susceptibility to periods of financial stress • Crystallisation of uninsured losses	• Annual budgets prepared in advance and performance against budget monitored monthly via a dashboard accessible to Trustees and church leaders. All expenditure is subject to approval processes. • Income streams are diversified across different Church sites and the importance of giving is regularly taught on. • Maintenance of unrestricted free reserves based on a dynamic policy which reflects the changing risk profile of the Church. • Insurance requirements reviewed annually as part of the renewal process.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2022

2. Activities & Strategies

The Church has given due regard to the Charity Commission's guidance on public benefit. To this end the Church has carried out the following activities during the year:

- A variety of weekly meetings and services have been held throughout the year through in-person gatherings, most of which have been open for anyone to attend. Christianity has been advanced through teaching, worship and prayer; faith, love for others, tolerance and generosity are promoted.
- During the year, Luther King House in Fallowfield, the Heaton Centre in Heaton Moor, Ladybarn Community Centre in Withington, Broadstone Hall Primary School in Reddish and the Oasis Centre in Gorton were used as the venues of services held each Sunday, all of which have been advertised on the Church website. A-Boards, banners and other signage, positioned outside the respective buildings were used to signpost the Church venues. The Fallowfield site also runs a Spanish-speaking service in order to reach this community within Manchester.
- During the year the Church ran a number of Alpha courses where people of diverse faiths (and no faith) were able to learn about the principles of Christianity and challenged to respond to what they have heard by living wholesome lives which are pleasing to God.
- The Church continued its Broadcast ministry – providing theology training and networking opportunities for church plants across the UK and Europe, and its Schools of Theology and Discipleship, which provide for free on a monthly basis training on systematic and biblical theology, and the exploration of spiritual gifts to those who wish to deepen their knowledge of these topics.
- The Church continued to invest in developing its worship ministry and made further recordings of worship music written by individuals within the Church which were released on digital purchase and streaming platforms.
- The Church has continued to develop its links with church planting activities both nationally and internationally, in line with its Objects. The Church has worked with and helped train pastors and leaders in Uganda and Europe.

3. Achievements and Performance

Attendance at each of the venues has remained stable during the year. A number of people of different faiths have been welcomed into services; several have come at times of crisis and have been offered prayer and emotional support. The Church has been pleased to continue to work with The Oasis Centre to seek to help people they refer. Church members have also donated both time and money to this organisation.

During the year the Church raised significant finance across its two Give Big Sundays (over £100,000) of which £30,000 was retained for funding the Church's training initiatives and the remainder was restricted to be given away to The Oasis Centre, Life Ministries Trust (a charity working with the poor in Uganda) and churches supporting humanitarian issues in Iraq, or retained to support the Church's CAP Job Club and the newly established Church Welfare Fund. The majority of these grants are due to be disbursed over 2023.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2022

4. Financial Review

4.1 Financial Activity and Financial Position

The principal forms of funding are free will offerings of church members and others in attendance and grant funding.

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. The Church's total reserves increased by £20,740 during the year (2021: increased by £258,189 during the year). The balance sheet shows total net assets of £390,100 (2021: £369,360).

Included in total funds are amounts totalling £306,421 (2021: £254,635) which are restricted. These monies have either been raised for, and their use restricted to specific purposes, or they comprise grants subject to grantor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Church's work, free reserves should cover:

- Staff pay covering contractual notice periods and redundancy payments (£76,537);
- 1 month venue hire (£4,030);
- a fixed sum (£1,000) for urgent help for those on mission/abroad; and
- three months of administrative expenses and committed future expenditure on other projects (£2,014); less
- a modifier reflecting the Church's diversity of income streams, set at 20% (reducing the above by £16,716)

This requirement is dynamic based on the changing nature of the Church's outgoings, and the methodology that underpins the approach is reviewed periodically. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Church to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2022 the Church had net free reserves of £82,817 (2021: £112,210) as follows:

	2022	2021
	£	£
Total reserves	390,100	369,360
Less: tangible fixed assets	(862)	(2,515)
Less: restricted funds	<u>(306,421)</u>	<u>(254,635)</u>
Free reserves	82,817	112,210
Free reserve requirement	66,865	63,120

At 31 December 2022, and through to the date of the signing of these financial statements, the Church has built up a free reserves surplus. The Church has developed plans to utilise the surplus, which are outlined briefly in section 5.

4.3 Grants Policy

The Church ordinarily aims to make grants equivalent to approximately 10% of its incoming resources to support missionary and charitable endeavours both in the UK and abroad. The policy of the Church is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. During the year the Church made grants of approximately 5% of incoming resources, though as noted above further disbursements are expected to be made in 2023 from funds raised in 2022.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2022

5. Plans for Future Periods

The Church plans to undertake the same sort of events as mentioned in section 2.

The Church has also advanced its plans to establish further sites in the Denton and Northern Quarter areas of Manchester, and renew its support of church planting activities in Munich. As noted above, the Church has plans to utilise its surplus reserves to fund these activities when restricted funding raised for these activities has been fully utilised.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 28 July 2023 and signed on its behalf by:

Adrian Phillips

Adrian Phillips
Trustee

CHRIST CHURCH MANCHESTER

Report of the Independent Examiner to the Trustees of Christ Church Manchester For the year ended 31 December 2022

I report on the financial statements of Christ Church Manchester for the year ended 31 December 2022, set out on pages 9 to 22.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Church and the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The Church is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Church is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2015 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2015 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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.

John Helm

John Helm ACA
28 July 2023

CHRIST CHURCH MANCHESTER

Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	291,787	108,763	400,550	282,213	320,195	602,408
Charitable activities		14,411	-	14,411	-	-	-
Other trading activities		1,485	-	1,485	564	-	564
Investments		1,151	-	1,151	18	-	18
Other income		-	348	348	7,223	500	7,723
Total Income		308,834	109,111	417,945	290,018	320,695	610,713
Expenditure on:	3	-	-	-	-	-	-
Charitable activities		328,751	56,834	385,585	249,790	91,515	341,305
Raising funds		11,129	491	11,620	10,562	657	11,219
Total Expenditure		339,880	57,325	397,205	260,352	92,172	352,524
		-	-	-	-	-	-
Net (expenditure) / income before tax		(31,046)	51,786	20,740	29,666	228,523	258,189
Tax payable	4	-	-	-	-	-	-
Net (expenditure) / income before tax		(31,046)	51,786	20,740	29,666	228,523	258,189
Total funds brought forward		114,725	254,635	369,360	85,059	26,112	111,171
Total funds carried forward		83,679	306,421	390,100	114,725	254,635	369,360

CHRIST CHURCH MANCHESTER

Balance Sheet

As at 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
	Note						
Fixed Assets							
Tangible assets	5	862	-	862	2,515	-	2,515
Current Assets							
Debtors	6	36,867	-	36,867	27,290	-	27,290
Cash at bank and in hand		55,582	306,421	362,003	89,510	254,635	344,145
		92,449	306,421	398,870	116,800	254,635	371,435
Creditors - Amounts Falling Due Within One Year	7	9,632	-	9,632	4,590	-	4,590
Net Current Assets		82,817	306,421	389,238	112,210	254,635	366,845
Net Assets	8	83,679	306,421	390,100	114,725	254,635	369,360
Represented by:							
Restricted Funds	9	-	306,421	306,421	-	254,635	254,635
Unrestricted Funds		83,679	-	83,679	114,725	-	114,725
Total Income Funds		83,679	306,421	390,100	114,725	254,635	369,360

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 28 July 2023 and signed on its behalf by:



Jamie Semple
Trustee

Company number: 684575

CHRIST CHURCH MANCHESTER

Cash Flow Statement

For the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Cash flows from operating activities						
Net (expense) / income for the year	(31,046)	51,786	20,740	29,666	228,523	258,189
Adjustments for:						
Investment income received	(1,151)	-	(1,151)	(18)	-	(18)
Depreciation of fixed assets	2,182	-	2,182	2,582	-	2,582
Increase in debtors	(9,577)	-	(9,577)	(3,902)	-	(3,902)
Increase in creditors	5,042	-	5,042	1,066	-	1,066
Net cash flows from operating activities	(34,550)	51,786	17,236	29,394	228,523	257,917
Cash flows used in investing activities						
Investment income received	1,151	-	1,151	18	-	18
Purchase of fixed assets	(529)	-	(529)	(1,531)	-	(1,531)
Net cash flows from investing activities	622	-	622	(1,513)	-	(1,513)
Net (decrease) / increase in cash and cash equivalents	(33,928)	51,786	17,858	27,881	228,523	256,404
Cash and cash equivalents at the beginning of the year	89,510	254,635	344,145	61,629	26,112	87,741
Cash and cash equivalents at the end of the year	55,582	306,421	362,003	89,510	254,635	344,145
Net (decrease) / increase in cash and cash equivalents	(33,928)	51,786	17,858	27,881	228,523	256,404

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, The Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The accounts are prepared in sterling, which is the main functional currency of the Church. Monetary amounts disclosed within the financial statements are rounded to the nearest £.

The financial statements include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of Church members.

The Church meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have reviewed the impacts of the cost of living crisis on the Church's operations and the reduction in free unrestricted reserves during 2022; at the time of publishing of these financial statements, these reserves have grown modestly. Having also reviewed the Elders' plans for the activities of the Church for the year ahead, the Trustees are satisfied that there are no material uncertainties in relation to going concern and the financial statements have been prepared on the going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Church is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Church's principal objects, as outlined in the Report of the Church. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the Church's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Church.
- Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

The Church pays pension contributions into defined contribution personal pension plans and contributions payable to the schemes are accounted for on an accruals basis.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

Tangible fixed assets

The cost of furniture, fittings and equipment (where £500 or more) is capitalised. The cost, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as three years.

Stocks

The Church may from time to time hold a small amount of stock for books written by Church employees that are purchased as part of associated publishing arrangements. Stocks are carried at cost and assessed periodically for obsolescence. Upon sale of a book, revenue is recognised within sale income and the cost is amortised through cost of sales.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Key accounting judgements and sources of estimation uncertainty

The trustees have made no key judgments which have a significant effect on the accounts, and do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Donations and legacies						
Offerings and donations	247,866	89,471	337,337	242,816	295,801	538,617
Income tax reclaimed	43,921	13,982	57,903	39,397	12,584	51,981
Grants	-	5,310	5,310	-	11,810	11,810
	291,787	108,763	400,550	282,213	320,195	602,408
Charitable activities						
Conference income	14,411	-	14,411	-	-	-
Other trading activities						
Book income	635	-	635	47	-	47
Music revenue	850	-	850	517	-	517
	1,485	-	1,485	564	-	564
Investments						
Investments						
Bank interest	1,151	-	1,151	18	-	18
Other income						
Furlough pay reclaimed	-	-	-	7,223	-	7,223
Event income	-	348	348	-	-	-
Insurance claims	-	-	-	-	500	500
		348	348	7,223	500	7,723
	308,834	109,111	417,945	290,018	320,695	610,713

During the year the Church claimed £nil (2021: £7,223) under the Coronavirus Job Retention Scheme. The grants were provided on the condition that the employees whose wages were being subsidised were either fully or partially furloughed. As these conditions were fulfilled prior to the grant being made, there are no outstanding unfulfilled conditions in relation to these grants.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

3. Expenditure

3a Expenditure on Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Provision of Church Leaders						
Gross salary	187,156	18,190	205,346	168,746	14,680	183,426
Employers National Insurance	15,972	1,539	17,511	13,822	819	14,641
Employer Allowance	(5,000)	-	(5,000)	(4,000)	-	(4,000)
Pension contributions	19,304	5,713	25,017	16,752	1,362	18,114
Statutory pay recovered	(313)	-	(313)	-	-	-
	217,119	25,442	242,561	195,320	16,861	212,181
Church Life & Outreach						
Advertising & website	3,740	2,659	6,399	6,987	875	7,862
Evangelism, outreach & wider church	1,617	390	2,007	597	-	597
Training & conferences	6,756	131	6,887	4,507	415	4,922
Children & youth (incl child protection)	5,239	95	5,334	2,515	-	2,515
Membership & community	2,960	19	2,979	1,450	-	1,450
Organisations & events	23,720	5,759	29,479	4,400	-	4,400
Visiting speakers	200	-	200	219	400	619
Catering & refreshments	3,728	81	3,809	1,988	-	1,988
Music (incl equipment & licences)	2,121	-	2,121	1,350	-	1,350
Grants & gifts (see note below)	3,415	16,285	19,700	951	71,698	72,649
Expenses - telephony costs	309	-	309	670	-	670
Expenses - domestic travel	3,539	17	3,556	1,348	-	1,348
Expenses - international travel	3,730	-	3,730	484	-	484
Expenses - subsistence	1,495	-	1,495	401	-	401
	62,569	25,436	88,005	27,867	73,388	101,255
Provision of venues, facilities, equipment & transport						
Hall hire	33,371	2,100	35,471	13,296	-	13,296
Covid expenses	-	-	-	177	-	177
Small equipment/equipment repairs	3,209	1,954	5,163	1,290	1,033	2,323
Depreciation	2,182	-	2,182	2,582	-	2,582
	38,762	4,054	42,816	17,345	1,033	18,378
Office Costs						
Organisational subscriptions (incl data protection)	108	-	108	48	-	48
Printing, stationery, postage & telephone	144	336	480	262	-	262
Office equipment & software	2,576	1,566	4,142	2,326	219	2,545
Insurance	1,593	-	1,593	1,416	-	1,416
Payroll services	1,201	-	1,201	1,488	-	1,488
Bank charges	1,326	-	1,326	430	14	444
Other	127	-	127	255	-	255
	7,075	1,902	8,977	6,225	233	6,458
Governance						
Professional fees (incl independent examination)	1,160	-	1,160	1,110	-	1,110
Staff costs	2,066	-	2,066	1,923	-	1,923
	3,226	-	3,226	3,033	-	3,033
	328,751	56,834	385,585	249,790	91,515	341,305

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

3b Expenditure on raising funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Music production						
Staff costs	7,714	-	7,714	10,182	-	10,182
Production costs	337	-	337	200	-	200
Advertising and promotion	-	-	-	57	-	57
Training	935	235	1,170	-	-	-
Administration	78	-	78	123	-	123
	9,064	235	9,299	10,562	-	10,562
Book production						
Production costs	2,065	256	2,321	-	657	657
Cost of Sales	-	-	-	-	-	-
	2,065	256	2,321	-	657	657
	11,129	491	11,620	10,562	657	11,219

3c Staff Costs

Included within Expenditure on Charitable Activities and Expenditure on Raising funds are the following staff costs:

	2022 £	2021 £
Gross salaries	214,417	183,426
Employers National Insurance	17,575	14,641
Employer Allowance	(5,000)	(4,000)
Pension contributions	25,662	18,114
Statutory pay recovered	(313)	-
	252,341	212,181
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salary	74,240	78,817
Pension contributions	11,695	7,997
	85,936	86,814

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

3c Staff Costs (continued)

The average number of employees during the year

	2022 Number	2021 Number
Full time workers	3	3
Part time workers	13	10
Total	16	13
Equiv FTE	7.0	6.6

No employee received emoluments in excess of £60,000 during the year.

In 2022 the Church made pension contributions for 16 (2021: 13) employees to a defined contribution personal pension plan, the cost to the Church being £25,662 (2021: £18,114). £2,183 of pension contributions (2021: £537) were outstanding at the balance sheet date.

No trustees received reimbursement for expenditure incurred on behalf of the Church. Two Key Management Personnel received £5,252 (2021: £2,049) in reimbursement for expenditure (including mobile phones, travel & subsistence and hospitality) incurred in the normal course of Church business.

3d Gifts and grants

Included within Expenditure on Charitable Activities are the following gifts and grants:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
To organisations:						
Catalyst	715	-	715	300	-	300
Kings Church Manchester	200	-	200	-	-	-
Ladybarn Community Hub	2,500	-	2,500	-	-	-
Life Ministries Trust	-	-	-	-	37,500	37,500
Northern Gospel Project	-	5,000	5,000	-	-	-
The Message Trust	-	2,000	2,000	-	-	-
The Oasis Centre	-	-	-	-	24,413	24,413
UCCF	-	9,285	9,285	401	198	599
To individuals:						
Individuals in need	-	-	-	250	-	250
Missionary support	-	-	-	-	9,587	9,587
	3,415	16,285	19,700	951	71,698	72,649

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

4. Taxation

As a charity, the Church is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

5. Tangible Fixed Assets

	Fixtures, Fittings and Equipment 2022 £	Fixtures, Fittings and Equipment 2021 £
Cost		
At 1 January	19,499	17,968
Additions	529	1,531
As at 31 December	<u>20,028</u>	<u>19,499</u>
Depreciation		
At 1 January	16,984	14,402
Charge for year	2,182	2,582
As at 31 December	<u>19,166</u>	<u>16,984</u>
Net Book Value		
At 1 January	<u>2,515</u>	<u>3,566</u>
As at 31 December	<u>862</u>	<u>2,515</u>

All of the fixed assets are used for charitable purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

6. Debtors

	2022 £	2021 £
Prepayments	7,738	6,365
Gift Aid receivable	27,956	20,451
Other debtors	1,173	474
	36,867	27,290

7. Creditors - Amounts Falling Due Within One Year

	2022 £	2021 £
Accruals	5,833	2,487
Other creditors	3,044	363
Deferred income	755	1,740
	9,632	4,590

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

8. Restricted Funds

8a Current year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Andy Brownlee Gifts	485	-	(66)	-	419
Broadcast	1,971	-	(1,971)	-	-
Building Fund	175,000	-	-	-	175,000
Colin Baron Grants	5,294	5,658	(10,658)	-	294
Give Big - Projects (2021)	62,600	-	(17,921)	-	44,679
Give Big - Poor (2021)	9,285	-	(9,285)	-	-
Give Big - Projects (2022)	-	30,078	(17,424)	-	12,654
Give Big - Poor (2022)	-	73,375	-	-	73,375
	254,635	109,111	(57,325)	-	306,421

8b Previous year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Andy Brownlee Gifts	485	-	-	-	485
Broadcast	10,696	5,000	(13,725)	-	1,971
Building Fund	-	175,000	-	-	175,000
Colin Baron Grants	4,719	7,310	(6,735)	-	5,294
Give Big - Mission (2018)	199	-	(199)	-	-
Give Big - Poor (2020)	10,013	-	(10,013)	-	-
Give Big - Poor (2021)	-	58,285	(49,000)	-	9,285
Give Big - Projects (2021)	-	62,600	-	-	62,600
Uganda Fund	-	909	(909)	-	-
	26,112	309,104	(80,581)	-	254,635

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

8. Restricted Funds (continued)

Descriptions of the main restricted funds are as follows:

Andy Brownlee Gifts. Funding received specifically towards the expenses of Andy Brownlee (one of the pastors employed by the Church).

Broadcast. Funding received from the Catalyst Network of Churches specifically towards the development of the Church's Broadcast initiative (church planting training delivered by webcast and other electronic means), and other materials to support those involved in church planting.

Building Fund. Funding received specifically for the prospective purchase or long term lease of a Church building.

Colin Baron Grants. Funding received specifically towards the remuneration and travel expenses of Colin Baron (one of the Key Management Personnel).

Give Big - Mission (2018). Funding raised in 2018 specifically towards the support of evangelism, church planting and missionary endeavours, both internal and external to the Church's own activity.

Give Big - Poor (2020). Funding raised in 2020 specifically towards the provision of grants to The Oasis Centre in Gorton, and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2019), as well as Barnabus, a charity working with the homeless in Manchester.

Give Big - Poor (2021). Funding raised in 2021 specifically towards the provision of grants to The Oasis Centre in Gorton, churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2019 and 2020), as well as Life Ministries Trust, a charity working with the poor primarily in Uganda and Rwanda. The funds raised for the Ukrainian churches were intended to be granted during early 2022, however following the invasion of Ukraine by the Russian Federation during early 2022, the Church was unable to remit funds to the churches it had previously worked with given these churches were primarily in contested areas of Ukraine. Following discussions with the Trustees, Church attendees were informed that the funds would be redirected to a church in Poland that was supporting Ukrainian war refugees.

Give Big - Projects (2021). Funding raised in 2021 specifically towards the new site-planting initiatives outlined in section 5 of the Trustee's Report.

Give Big - Projects (2022). Funding raised in 2022 specifically towards supporting the Church's training programmes (Broadcast, School of Theology and School of Ministry - subsequently rebranded School of Discipleship), the setting up of the Northern Gospel Powerhouse (a inter-church initiative supporting church planting across the North of England), and the running of Festival Manchester (an evangelistic campaign organised by the Message Trust during the summer of 2022).

Give Big - Poor (2022). Funding raised in 2022 specifically towards the provision of grants to The Oasis Centre, Life Ministries Trust and Hope for Communities (a small charity working primarily with refugees in the Kurdish region of northern Iraq), as well as supporting establishment of the Church's new Welfare Fund (established to relieve poverty of those Church attendees most affected by the cost of living crisis) and funding the Church's Job Club (established in late 2022 in partnership with Christians Against Poverty). The grants to be drawn from this fund were outstanding at the balance sheet date.

Uganda Fund. Funding received in 2022 specifically towards the funding of medical staff working with Life Ministries Trust in Uganda.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2022

9. Related Party Transactions

Colin Baron, one of the key management personnel, received gross remuneration of £36,684 (2021: £43,966) and pension contributions of £7,940 (2021: £4,397) during the year in his employed capacity of Church Elder and New Frontiers Representative.

Tim Simmonds, one of the key management personnel, received gross remuneration of £37,556 (2021: £34,852) and pension contributions of £3,755 (2021: £3,600) during the year in his employed capacity of Church Elder.

The aggregate donations made by Trustees was £31,345 (2021: £26,875).

Arlo Accountancy Limited (company number 10997645), a company solely owned by Adrian Phillips, a trustee of the Church, received reimbursement of £180 (2021: £173) in relation to the provision of discounted accounting software.

10. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10.

Accounts

CHRIST CHURCH MANCHESTER

(Company Limited by Guarantee)

Company Registration Number: 06845751

Charity Registration Number: 1128927

Annual Report and Financial Statements 31 December 2021

CHRIST CHURCH MANCHESTER

Annual Report and Financial Statements 2021

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CHRIST CHURCH MANCHESTER

Legal and Administrative Information

For the year ended 31 December 2021

Charity Name	Christ Church Manchester.
Charity Registration No.	1128927. The Church was registered with the Charity Commission on 1 April 2009.
Company Registration No.	06845751. The Church was established on 13 March 2009.
Affiliations	The Church is a member of the Catalyst group of churches.
Principal Address	Christ Church Manchester, 1 Omer Drive, Manchester, M19 2JN.
The Governing Document	Memorandum and Articles of Association dated 13 March 2009.
Objects	(a) to advance the Christian faith in accordance with the statement of beliefs in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity. (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
Trustees	The Trustees who served during the year and who were serving at the date of this report were: Joanna Balmforth Reappointed 11 March 2021 Graham Harrop Adrian Phillips Michael Read Jamie Semple Michelle Wilson
Key Management Personnel	Those in charge of directing, controlling, running and operating the Church on a day to day basis are: • The Trustees • Tim Simmonds – Church Elder • Colin Baron – Church Elder
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL

Annual Report of the Trustees

For the year ended 31 December 2021

The Trustees, who are also the Directors of Christ Church Manchester, submit their annual report and the financial statements of Christ Church Manchester ("the Church") for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors' report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of the Church are responsible for the day to day management of the Church's business in accordance with the Church's objects. The Trustees are elected by the Church members. Ordinarily, one third of Trustees retire annually at the annual general meeting and are eligible for re-appointment. The Trustees meet approximately 4 times per annum to discuss a full range of matters relating to leadership, finance, fabric and general administration of the Church.

The Church maintains Trustee indemnity insurance on behalf of the Trustees.

The induction process for any individual newly-appointed as a Trustee comprises an initial meeting with the chair of the Trustees and receipt of copies of:

- the Memorandum and Articles of Association
- the most recent financial statements
- the Charity Commission's guidance 'The Essential Trustee'.

I.2 Church Members

Church Members are the original subscribers to the memorandum and such other persons as are admitted to membership in accordance with the rules made under the Articles of Association.

I.3 Risk Management

The Church's primary concern and objective is the glory of God. Whilst it is the Church's policy to trust wholly in the Lord that He will work out His purpose to this end, the Church also acknowledges that it has a responsibility, both as individual members and as a body of members, for the identification and proper management of risks faced by the Church in achieving its primary aim. The Trustees have therefore assessed the major risks to which the Church is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. These are outlined in the below table:

Category	Key Risks	Key Mitigants
Safeguarding, Health & Safety	• Major safeguarding incident • Major health and safety incident	• Safeguarding policy maintained with designated safeguarding leads at each site. All volunteers, staff members, leaders and Trustees who have direct contact with children or vulnerable adults are subject to DBS checks. • Risk assessments carried out for Church events and Sunday services; incidents and near misses reviewed at staff and Trustee meetings.
Financial Stability	• Overspending relative to church resources • Sustained reductions in regular giving • Susceptibility to periods of financial stress • Crystallisation of uninsured losses	• Annual budgets prepared in advance and performance against budget monitored monthly via a dashboard accessible to Trustees and church leaders. All expenditure is subject to approval processes. • Income streams are diversified across different Church sites and the importance of giving is regularly taught on. • Maintenance of unrestricted free reserves based on a dynamic policy which reflects the changing risk profile of the Church. • Insurance requirements reviewed annually as part of the renewal process.

Annual Report of the Trustees

For the year ended 31 December 2021

Impact of COVID-19 on the Church's Operations

During the year, the Church continued to be impacted by the global COVID-19 pandemic. Government-mandated lockdown restrictions in place through the early months of 2021 led to continued use of videoconferencing for the facilitation of Sunday meetings, mid-week community groups and other activities to ensure that the Church attendees and wider public were still able to be engaged in the life of the Church. As the restrictions eased and the threat to public health reduced, the Church gradually wound down its online services and reverted to in-person meetings. As at the end of 2021, the operation of the Church has broadly returned to a state of pre-pandemic normality.

2. Activities & Strategies

The Church has given due regard to the Charity Commission's guidance on public benefit. To this end the Church has carried out the following activities during the year:

- A variety of weekly meetings and services have been held throughout the year through a combination of in-person gatherings and live-streams via the Zoom platform, most of which have been open for anyone to attend. Services online were phased out as social distancing restrictions eased. Christianity has been advanced through teaching, worship and prayer; faith, love for others, tolerance and generosity are promoted.
- During the year, Luther King House in Fallowfield, Kingsburn Hall in Burnage (later moving to the Heaton Centre in Heaton Moor), Ladybarn Community Centre in Withington were used as the venues of services held each Sunday, all of which have been advertised on the Church website. Part way through 2021 the Gorton service that prior to the pandemic met at St James' Conservative Club in Gorton moved to a brand new venue in Gorton built by The Oasis Centre Community Project - East Manchester ('The Oasis Centre'), a local charity (1166834) with which the Church has partnered for many years. A-Boards, banners and other signage, positioned outside the respective buildings were used to signpost the Church venues.
- During the year the Church ran a number of virtual Alpha courses where people of diverse faiths (and no faith) were able to learn about the principles of Christianity and challenged to respond to what they have heard by living wholesome lives which are pleasing to God.
- The Church continued its Broadcast ministry – providing theology training and networking opportunities for church plants across the UK and Europe, and its Schools of Theology and Ministry, which provide for free on a monthly basis training on systematic and biblical theology, and the exploration of spiritual gifts to those who wish to deepen their knowledge of these topics.
- The Church continued to invest in developing its worship ministry and made further recordings of worship music written by individuals within the Church which were released on digital purchase and streaming platforms.
- The Church has continued to develop its links with church planting activities both nationally and internationally, in line with its Objects. The Church has worked with and helped train pastors and leaders in Ukraine, Uganda and Europe.
- During the year, a small mid-week group began meeting in Reddish with the intention of planting a new site of the Church. This transitioned to a Sunday service in early 2022.
- During the year, a Spanish-speaking group began to meet in Manchester and in Rochdale, again with the hope that this would develop to become another site of the Church.

3. Achievements and Performance

Attendance at each of the venues has remained stable during the year. A number of people of different faiths have been welcomed into services, both in person and remotely; several have come at times of crisis and have been offered prayer and emotional support. The Church has been pleased to work with The Oasis Centre to seek to help people they refer. Church members have also donated both time and money to this organisation.

During the year the Church raised significant finance across its two Give Big Sundays (over £120,000) of which £63,000 was retained for funding new church planting initiatives and the remainder was given away to The Oasis Centre, Life Ministries Trust (a charity working with the poor in Uganda) and churches supporting the humanitarian issues caused by the war in Ukraine (most of these grants were issued within the year, though some international funds were remitted in early 2021).

Annual Report of the Trustees

For the year ended 31 December 2021

4. Financial Review

4.1 Financial Activity and Financial Position

The principal forms of funding are free will offerings of church members and others in attendance and grant funding.

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. The Church's total reserves increased by £258,189 during the year (2020: increased by £19,971 during the year). The balance sheet shows total net assets of £369,361 (2020: £111,172).

Included in total funds are amounts totalling £254,635 (2020: £26,112) which are restricted. These monies have either been raised for, and their use restricted to specific purposes, or they comprise grants subject to grantor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Church's work, free reserves should cover:

- Staff pay covering contractual notice periods and redundancy payments (£71,048);
- 1 month venue hire (£2,688);
- a fixed sum (£3,000) for urgent help for those on mission/abroad; and
- three months of administrative expenses and committed future expenditure on other projects (£2,164); less
- a modifier reflecting the Church's diversity of income streams, set at 20% (reducing the above by £15,779)

This requirement is dynamic based on the changing nature of the Church's outgoings, and the methodology that underpins the approach is reviewed periodically. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Church to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2021 the Church had net free reserves of £112,210 (2020: £81,493) as follows:

	2021 £	2020 £
Total reserves	369,360	111,171
Less: tangible fixed assets	(2,515)	(3,566)
Less: restricted funds	(254,635)	(26,112)
Free reserves	112,210	81,493
Free reserve requirement	63,120	53,997

At 31 December 2021, and through to the date of the signing of these financial statements, the Church has built up a free reserves surplus. The Church has developed plans to utilise the surplus, which are outlined briefly in section 5.

4.3 Grants Policy

The Church ordinarily aims to make grants equivalent to approximately 10% of its incoming resources to support missionary endeavours both in the UK and abroad. The policy of the Church is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. During the year the Church made grants of approximately 30% of incoming resources, due primarily to the additional finance raised for international COVID-19 relief.

Annual Report of the Trustees

For the year ended 31 December 2021

5. Plans for Future Periods

The Church plans to undertake the same sort of events as mentioned in section 2.

The Church has also advanced its plans to establish a further six sites or ventures which include plants in the Reddish, Denton and Northern Quarter areas of Manchester, the Hindi and Spanish speaking communities of the city, and renewed support of church planting activities in Munich. As noted above, the Church has plans to utilise its surplus reserves to fund these activities when restricted funding raised for these activities has been fully utilised.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 11 August 2022 and signed on its behalf by:



Adrian Phillips
Trustee

Report of the Independent Examiner to the Trustees of Christ Church Manchester For the year ended 31 December 2021

I report on the financial statements of Christ Church Manchester for the year ended 31 December 2021, set out on pages 9 to 22.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Church and the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The Church is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Church is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2015 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2015 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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.

John Helm

John Helm ACA

11 August 2022

CHRIST CHURCH MANCHESTER

Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	282,213	320,195	602,408	256,951	108,894	365,845
Charitable activities		-	-	-	1,155	-	1,155
Other trading activities		564	-	564	563	500	1,063
Investments		18	-	18	40	-	40
Other income		7,223	500	7,723	9,547	-	9,547
Total Income		290,018	320,695	610,713	268,256	109,394	377,650
Expenditure on:	3						
Charitable activities		249,790	91,515	341,305	229,716	115,392	345,108
Raising funds		10,562	657	11,219	2,857	9,715	12,572
Total Expenditure		260,352	92,172	352,524	232,573	125,107	357,680
Net income / (expenditure) before tax		29,666	228,523	258,189	35,683	(15,713)	19,970
Tax payable	4	-	-	-	-	-	-
Net income / (expenditure) after tax		29,666	228,523	258,189	35,683	(15,713)	19,970
Total funds brought forward		85,059	26,112	111,171	49,376	41,825	91,201
Total funds carried forward		114,725	254,635	369,360	85,059	26,112	111,171

CHRIST CHURCH MANCHESTER

Balance Sheet

As at 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fixed Assets							
Tangible assets	5	2,515	-	2,515	3,566	-	3,566
Current Assets							
Debtors	6	27,290	-	27,290	23,388	-	23,388
Cash at bank and in hand		89,510	254,635	344,145	61,629	26,112	87,741
		116,800	254,635	371,435	85,017	26,112	111,129
Creditors - Amounts Falling Due Within One Year	7	4,590	-	4,590	3,524	-	3,524
Net Current Assets		112,210	254,635	366,845	81,493	26,112	107,605
Net Assets	8	114,725	254,635	369,360	85,059	26,112	111,171
Represented by:							
Restricted Funds	9	-	254,635	254,635	-	26,112	26,112
Unrestricted Funds		114,725	-	114,725	85,059	-	85,059
Total Income Funds		114,725	254,635	369,360	85,059	26,112	111,171

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2021 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 11 August 2022 and signed on its behalf by:



Jamie Semple
Trustee

Company number: 6845751

CHRIST CHURCH MANCHESTER

Cash Flow Statement

For the year ended 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Cash flows from operating activities						
Net income for the year	29,666	228,523	258,189	35,683	(15,713)	19,970
Adjustments for:						
Investment income received	(18)	-	(18)	(40)	-	(40)
Write-down of obsolete inventory	-	-	-	1,760	-	1,760
Depreciation of fixed assets	2,582	-	2,582	2,795	-	2,795
(Increase)/decrease in debtors	(3,902)	-	(3,902)	(5,041)	-	(5,041)
Increase/(decrease) in creditors	1,066	-	1,066	(3,091)	-	(3,091)
Net cash flows from operating activities	29,394	228,523	257,917	32,066	(15,713)	16,353
Cash flows used in investing activities						
Investment income received	18	-	18	40	-	40
Purchase of fixed assets	(1,531)	-	(1,531)	(4,483)	-	(4,483)
Net cash flows from investing activities	(1,513)	-	(1,513)	(4,443)	-	(4,443)
Net increase in cash and cash equivalents	27,881	228,523	256,404	27,623	(15,713)	11,910
Cash and cash equivalents at the beginning of the year	61,629	26,112	87,741	34,006	41,825	75,831
Cash and cash equivalents at the end of the year	89,510	254,635	344,145	61,629	26,112	87,741

Notes to the Financial Statements

For the year ended 31 December 2021

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, The Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The accounts are prepared in sterling, which is the main functional currency of the Church. Monetary amounts disclosed within the financial statements are rounded to the nearest £.

The financial statements include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of Church members.

The Church meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have reviewed the continued impact of the COVID-19 pandemic on the Church's operations and have noted the further increases in free unrestricted reserves during 2021; reserves which at the time of publishing of these financial statements are in the process of being actively managed down in support of the Church's objectives. Having also reviewed the Elders' plans for the activities of the Church for the year ahead, the Trustees are satisfied that there are no material uncertainties in relation to going concern and the financial statements have been prepared on the going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Church is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Church's principal objects, as outlined in the Report of the Church. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the Church's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Church.
- Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

The Church pays pension contributions into defined contribution personal pension plans and contributions payable to the schemes are accounted for on an accruals basis.

Notes to the Financial Statements

For the year ended 31 December 2021

Tangible fixed assets

The cost of furniture, fittings and equipment (where £500 or more) is capitalised. The cost, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as three years.

Stocks

The Church may from time to time hold a small amount of stock for books written by Church employees that are purchased as part of associated publishing arrangements. Stocks are carried at cost and assessed periodically for obsolescence. Upon sale of a book, revenue is recognised within sale income and the cost is amortised through cost of sales.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Key accounting judgements and sources of estimation uncertainty

The trustees have made no key judgments which have a significant effect on the accounts, and do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Donations and legacies						
Offerings and donations	242,816	295,801	538,617	217,785	76,586	294,371
Income tax reclaimed	39,397	12,584	51,981	39,166	12,566	51,732
Grants	-	11,810	11,810	-	19,742	19,742
	282,213	320,195	602,408	256,951	108,894	365,845
						-
Charitable activities						
Conference income	-	-	-	1,155	-	1,155
Other trading activities						
Book income	47	-	47	184	-	184
Music revenue	517	-	517	380	-	380
Service income	-	-	-	-	500	500
	564	-	564	564	500	1,064
Investments						
Bank interest	18	-	18	40	-	40
Other income						
Furlough pay reclaimed	7,223	-	7,223	4,811	-	4,811
Event income	-	500	500	-	-	-
Insurance claims	-	-	-	4,736	-	4,736
	7,223	500	7,723	9,547	-	9,547
	290,018	320,695	610,713	268,257	109,394	377,651

During the year the Church claimed £7,223 (2020: £4,811) under the Coronavirus Job Retention Scheme. The grants were provided on the condition that the employees whose wages were being subsidised were either fully or partially furloughed. As these conditions were fulfilled prior to the grant being made, there are no outstanding unfulfilled conditions in relation to these grants.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

3. Expenditure

3a Expenditure on Charitable Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Provision of Church Leaders						
Gross salary	168,746	14,680	183,426	143,945	4,024	147,969
Employers National Insurance	13,822	819	14,641	11,684	434	12,118
Employer Allowance	(4,000)	-	(4,000)	(4,000)	-	(4,000)
Pension contributions	16,752	1,362	18,114	14,851	402	15,253
Statutory pay recovered	-	-	-	(306)	-	(306)
	195,320	16,861	212,181	166,174	4,860	171,034
Church Life & Outreach						
Advertising & website	6,987	875	7,862	7,564	-	7,564
Evangelism, outreach & wider church	597	-	597	1,818	-	1,818
Training & conferences	4,507	415	4,922	5,357	-	5,357
Children & youth (incl child protection)	2,515	-	2,515	2,634	909	3,543
Membership & community	1,450	-	1,450	753	-	753
Organisations & events	4,400	-	4,400	7,774	-	7,774
Visiting speakers	219	400	619	1,100	-	1,100
Catering & refreshments	1,988	-	1,988	888	-	888
Music (incl equipment & licences)	1,350	-	1,350	2,310	-	2,310
Grants & gifts (see note below)	951	71,698	72,649	925	109,607	110,532
Expenses - telephony costs	670	-	670	1,023	-	1,023
Expenses - domestic travel	1,348	-	1,348	1,808	-	1,808
Expenses - international travel	484	-	484	1,134	-	1,134
Expenses - subsistence	401	-	401	426	-	426
	27,867	73,388	101,255	35,514	110,516	146,030
Provision of venues, facilities, equipment & transport						
Hall hire	13,296	-	13,296	9,990	-	9,990
Covid expenses	177	-	177	559	-	559
Small equipment/equipment repairs	1,290	1,033	2,323	5,244	-	5,244
Depreciation	2,582	-	2,582	2,795	-	2,795
	17,345	1,033	18,378	18,588	-	18,588
Office Costs						
Organisational subscriptions (incl data protection)	48	-	48	210	-	210
Printing, stationery, postage & telephone	262	-	262	1,918	-	1,918
Office equipment & software	2,326	219	2,545	1,684	-	1,684
Insurance	1,416	-	1,416	1,148	-	1,148
Payroll services	1,488	-	1,488	1,067	-	1,067
Bank charges	430	14	444	460	16	476
Other	255	-	255	89	-	89
	6,225	233	6,458	6,576	16	6,592
Governance						
Professional fees (incl independent examination)	1,110	-	1,110	1,020	-	1,020
Staff costs	1,923	-	1,923	1,844	-	1,844
	3,033	-	3,033	2,864	-	2,864
	249,790	91,515	341,305	229,716	115,392	345,108

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

3b Expenditure on raising funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Music production						
Staff costs	10,182	-	10,182	232	9,630	9,862
Production costs	200	-	200	333	-	333
Advertising and promotion	57	-	57	225	-	225
Training	-	-	-	85	-	85
Administration	123	-	123	222	-	222
	10,562	-	10,562	1,097	9,630	10,727
Book production						
Production costs	-	657	657	-	85	85
Cost of Sales	-	-	-	1,760	-	1,760
	-	657	657	1,760	85	1,845
	10,562	657	11,219	2,857	9,715	12,572

3c Staff Costs

Included within Expenditure on Charitable Activities and Expenditure on Raising funds are the following staff costs:

	2021 £	2020 £
Gross salaries	194,558	147,969
Employers National Insurance	14,693	12,118
Employer Allowance	(4,000)	(4,000)
Pension contributions	19,035	15,253
Statutory pay recovered	-	(306)
	224,286	171,034
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salary	78,817	73,516
Pension contributions	7,997	7,623
	86,814	81,140

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

3c Staff Costs (continued)

The average number of employees during the year

Full time workers
Part time workers
Total
Equiv FTE

2021 Number	2020 Number
3	2
10	8
13	10
6.6	5.2

No employee received emoluments in excess of £60,000 during the year.

In 2021 the Church made pension contributions for 13 (2020: 10) employees to a defined contribution personal pension plan, the cost to the Church being £19,035 (2020: £15,253). £537 pension contributions (2020: £329) were outstanding at the balance sheet date.

No trustees received reimbursement for expenditure incurred on behalf of the Church. Two Key Management Personnel received £2,049 (2020: £3,342) in reimbursement for expenditure (including mobile phones, travel & subsistence and hospitality) incurred in the normal course of Church business.

3d Gifts and grants

Included within Expenditure on Charitable Activities are the following gifts and grants:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
To organisations:						
Barnabus Manchester	-	-	-	-	13,198	13,198
Catalyst	300	-	300	-	-	-
Catalyst COVID-19 Fund	-	-	-	-	55,538	55,538
Life Ministries Trust	-	37,500	37,500	-	-	-
The Oasis Centre	-	24,413	24,413	-	27,771	27,771
Hope for Communities	-	-	-	625	-	-
UCCF	401	198	599	-	1,100	1,100
To individuals:						
Individuals in need	250	-	250	300	-	300
Missionary support	-	9,587	9,587	-	12,000	12,000
	951	71,698	72,649	925	109,607	110,532

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

4. Taxation

As a charity, the Church is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

5. Tangible Fixed Assets

	Fixtures, Fittings and Equipment 2021 £	Fixtures, Fittings and Equipment 2020 £
Cost		
At 1 January	17,968	13,485
Additions	1,531	4,483
As at 31 December	19,499	17,968
Depreciation		
At 1 January	14,402	11,607
Charge for year	2,582	2,795
As at 31 December	16,984	14,402
Net Book Value		
At 1 January	3,566	1,878
As at 31 December	2,515	3,566

All of the fixed assets are used for charitable purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

6. Debtors

	2021 £	2020 £
Prepayments	6,365	3,117
Gift Aid receivable	20,451	15,924
Other debtors	474	4,347
	<u>27,290</u>	<u>23,388</u>

7. Creditors - Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals	2,487	2,790
Other creditors	363	734
Deferred income	1,740	-
	<u>4,590</u>	<u>3,524</u>

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

8. Restricted Funds

8a Current year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Andy Brownlee Gifts	485	-	-	-	485
Broadcast	10,696	5,000	(13,725)	-	1,971
Building Fund	-	175,000	-	-	175,000
Colin Baron Grants	4,719	7,310	(6,735)	-	5,294
Give Big - Mission (2018)	199	-	(199)	-	-
Give Big - Poor (2020)	10,013	-	(10,013)	-	-
Give Big - Poor (2021)	-	58,285	(49,000)	-	9,285
Give Big - Projects (2021)	-	62,600	-	-	62,600
Uganda Fund	-	12,500	(12,500)	-	-
	26,112	320,695	(92,172)	-	254,635

8b Previous year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Broadcast	-	10,781	(85)	-	10,696
Colin Baron Grants	119	9,460	(4,860)	-	4,719
Andy Brownlee Gifts	-	500	(15)	-	485
Give Big - Mission (2018)	1,300	-	(1,101)	-	199
Give Big - Projects (2019)	9,635	(5)	(9,630)	-	-
Give Big - Poor (2019)	30,771	-	(30,771)	-	-
Give Big - Projects (2020)	-	55,538	(55,538)	-	-
Give Big - Poor (2020)	-	32,211	(22,198)	-	10,013
Youth Cares	-	909	(909)	-	-
	41,825	109,394	(125,107)	-	26,112

Descriptions of the main restricted funds are as follows:

Andy Brownlee Gifts. Funding received specifically towards the expenses of Andy Brownlee (one of the pastors employed by the Church).

Broadcast. Funding received from the Catalyst Network of Churches specifically towards the development of the Church's Broadcast initiative (church planting training delivered by webcast and other electronic means), and other materials to support those involved in church planting.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2021

8. Restricted Funds (continued)

Building Fund. Funding received specifically for the prospective purchase or long term lease of a Church building.

Colin Baron Grants. Funding received specifically towards the remuneration and travel expenses of Colin Baron (one of the Key Management Personnel).

Give Big - Mission (2018). Funding received in 2018 specifically towards the support of evangelism, church planting and missionary endeavours, both internal and external to the Church's own activity.

Give Big - Poor (2018). Funding received in 2018 specifically towards the provision of grants to The Oasis Centre in Gorton and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2017).

Give Big - Poor (2019). Funding received in 2019 specifically towards the provision of grants to The Oasis Centre in Gorton, and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2018), as well as Barnabus, a charity working with the homeless in Manchester.

Give Big - Projects (2019). Funding received in 2019 specifically towards the School of Theology and School of Ministry training project

Give Big - Poor (2020). Funding received in 2020 specifically towards the provision of grants to The Oasis Centre in Gorton, and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2019), as well as Barnabus, a charity working with the homeless in Manchester. The payment to these beneficiaries was outstanding at the balance sheet date.

Give Big - Projects (2020). Funding received in 2020 specifically towards Catalyst Churches COVID-19 support appeal, which provided funds to the Catalyst Network of Churches around the world to provide financial support to poor communities during the COVID-19 crisis.

Give Big - Poor (2021). Funding received in 2021 specifically towards the provision of grants to The Oasis Centre in Gorton, churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2019 and 2020), as well as Life Ministries Trust, a charity working with the poor primarily in Uganda and Rwanda. The payment to these beneficiaries was outstanding at the balance sheet date. The funds raised for the Ukrainian churches were intended to be granted during early 2022, however following the invasion of Ukraine by the Russian Federation during early 2022, the Church was unable to remit funds to the churches it had previously worked with given these churches were primarily in contested areas of Ukraine. Following discussions with the Trustees, Church attendees were informed that the funds would be redirected to a church in Poland that was supporting Ukrainian war refugees.

Give Big - Projects (2021). Funding received in 2021 specifically towards the new site-planting initiatives outlined in section 5 of the Trustee's Report.

Uganda Fund. Funding received in 2021 specifically towards the funding of medical staff working with Life Ministries Trust in Uganda.

Youth Cares. Funding received from youth members of the Church in 2020 specifically towards The Stephen Lawrence Trust and the Kids Of Colour charity.

Notes to the Financial Statements

For the year ended 31 December 2021

9. Related Party Transactions

Colin Baron, one of the key management personnel, received gross remuneration of £43,966 (2020: £40,235) and pension contributions of £4,397 (2020: £4,023) during the year in his employed capacity of Church Elder and New Frontiers Representative.

Tim Simmonds, one of the key management personnel, received gross remuneration of £34,852 (2020: £33,282) and pension contributions of £3,600 (2020: £3,600) during the year in his employed capacity of Church Elder.

The aggregate donations made by Trustees was £26,875 (2020: £29,440).

Arlo Accountancy Limited (company number 10997645), a company solely owned by Adrian Phillips, a trustee of the Church, received reimbursement of £173 (2020: £115) in relation to the provision of discounted accounting software.

10. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10.

Accounts

CHRIST CHURCH MANCHESTER

(Company Limited by Guarantee)

Company Registration Number: 06845751

Charity Registration Number: 1128927

Annual Report and Financial Statements 31 December 2020

CHRIST CHURCH MANCHESTER

Annual Report and Financial Statements 2020

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CHRIST CHURCH MANCHESTER

Legal and Administrative Information

For the year ended 31 December 2020

Charity Name	Christ Church Manchester.
Charity Registration No.	1128927. The Church was registered with the Charity Commission on 1 April 2009.
Company Registration No.	06845751. The Church was established on 13 March 2009.
Affiliations	The Church is a member of the Catalyst group of churches.
Principal Address	Christ Church Manchester, 1 Omer Drive, Manchester, M19 2JN.
The Governing Document	Memorandum and Articles of Association dated 13 March 2009.
Objects	(a) to advance the Christian faith in accordance with the statement of beliefs in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity. (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in Manchester and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
Trustees	The Trustees who served during the year and who were serving at the date of this report were: Joanna Balmforth Resigned 9 March 2020, reappointed 11 March 2021 Graham Harrop Adrian Phillips Michael Read Jamie Semple Michelle Wilson
Key Management Personnel	Those in charge of directing, controlling, running and operating the Church on a day to day basis are: • The Trustees • Tim Simmonds – Church Elder • Colin Baron – Church Elder
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ
Independent Examiner	John Helm ACA Simply Churches Limited 17 Heathville Road London N19 3AL

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2020

The Trustees, who are also the Directors of Christ Church Manchester, submit their annual report and the financial statements of Christ Church Manchester ("the Church") for the year ended 31 December 2020. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors' report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1 Trustees

The Trustees of the Church are responsible for the day to day management of the Church's business in accordance with the Church's objects. The Trustees are elected by the Church members. Ordinarily, one third of Trustees retire annually at the annual general meeting and are eligible for re-appointment. The Trustees meet approximately 4 times per annum to discuss a full range of matters relating to leadership, finance, fabric and general administration, though given the significant uncertainty presented by the COVID-19 pandemic the Trustees held additional meetings during the first half of the year to monitor the emerging impacts of the impact on the Church's operations and finances.

The Church maintains Trustee indemnity insurance on behalf of the Trustees.

The induction process for any individual newly-appointed as a Trustee comprises an initial meeting with the chair of the Trustees and receipt of copies of:

- the Memorandum and Articles of Association
- the most recent financial statements
- the Charity Commission's guidance 'The Essential Trustee'.

I.2 Church Members

Church Members are the original subscribers to the memorandum and such other persons as are admitted to membership in accordance with the rules made under the Articles of Association.

I.3 Risk Management

The Church's primary concern and objective is the glory of God. Whilst it is the Church's policy to trust wholly in the Lord that He will work out His purpose to this end, the Church also acknowledges that it has a responsibility, both as individual members and as a body of members, for the identification and proper management of risks faced by the Church in achieving its primary aim. The Trustees have therefore assessed the major risks to which the Church is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Church, they have established effective systems and procedures to mitigate those risks.

Impact of COVID-19 on the Church's Operations

During the year, the Church was impacted by the global COVID-19 pandemic. This is considered in further detail in Note I (going concern statement) to the financial statements but is also discussed here.

On the introduction of lockdown restrictions by the UK government in March 2020, the Church moved all of its Sunday meetings, training sessions, mid-week community groups and other events (e.g. Alpha) onto online video conferencing platforms to ensure that the Church attendees and wider public were still able to be engaged in the life of the Church. Always remaining in line with local and national restrictions, the Church re-opened some of its sites in the latter part of 2020 whilst continuing to live-stream so that those not comfortable with meeting physically could still engage with the Church's activities. In early 2021 in-person meetings were briefly suspended following the re-implementation of lockdown restrictions.

The Church's financial position improved during 2020 and has continued to improve during the period to the date of signing of these financial statements due primarily to the cessation of the costs incurred in running Sunday meetings with no noticeable decrease in giving from Church attendees. The Church began to make use of the government furlough scheme in the latter part of 2020 for those staff members where repeated lockdowns impacted their ability to work at full capacity. The majority of staff

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2020

were able to continue to carry out their roles from home (noting that the Church does not have any office premises). At the time of publishing this report the Church had removed all remaining staff from furlough and had reopened all sites to in-person gatherings.

2. Activities & Strategies

The Church has given due regard to the Charity Commission's guidance on public benefit. To this end the Church has carried out the following activities during the year:

- A variety of weekly meetings and services have been held throughout the year through a combination of in-person gatherings and live-streams via the Zoom platform, most of which have been open for anyone to attend. Christianity has been advanced through teaching, worship and prayer; faith, love for others, tolerance and generosity are promoted.
- In the first quarter of the year, St James' Conservative Club in Gorton, Luther King House in Fallowfield, Kingsburn Hall in Burnage, Ladybarn Community Centre in Withington and the Britannia Sachas Hotel in Manchester City Centre were used as the venues of services held each Sunday, all of which have been advertised on the Church website. A-Boards, banners and other signage, positioned outside the respective buildings were used to signpost the Church venues. When services moved online, individual sites were given discretion to either stream these publicly to a wider audience or restrict access to attendees of the site.
- During the year the Church ran a number of virtual Alpha courses where people of diverse faiths (and no faith) were able to learn about the principles of Christianity and challenged to respond to what they have heard by living wholesome lives which are pleasing to God.
- The Church continued its Broadcast ministry – providing theology training and networking opportunities for church plants across the UK and Europe, and its Schools of Theology and Ministry, which provides for free on a monthly basis training on systematic and biblical theology, and the exploration of spiritual gifts to those who wish to deepen their knowledge of these topics.
- The Church continued to invest in developing its worship ministry and made further recordings of worship music written by individuals within the Church which were released on digital purchase and streaming platforms.
- The Church has continued to develop its links with church planting activities both nationally and internationally, in line with its Objects.
- After careful consideration by the Church leadership in the second half of 2020, the decision was made to close the City Centre site of the Church, with individuals involved in that site being then invited to join other sites within the Church.

3. Achievements and Performance

Attendance at each of the venues has remained stable during the year. A number of people of different faiths have been welcomed into services, both in person and remotely; several have come at times of crisis and have been offered prayer and emotional support. The Church has been pleased to work with Oasis - a charity based in East Manchester with whom the Church has worked alongside for many years - to seek to help people they refer. Church members have also donated both time and money to this organisation.

During the year the Church raised significant finance across its two Give Big Sundays (over £87,000) of which all was given away to the poor impacted by the COVID-19 pandemic (most of these grants were issued within the year, though some international funds were remitted in early 2021).

4. Financial Review

4.1 Financial Activity and Financial Position

The principal forms of funding are free will offerings of church members and others in attendance and grant funding.

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. The Church's total reserves increased by £19,971 during the year (2019: increased by £13,494 during the year). The balance sheet shows total net assets of £111,172 (2019: £91,201).

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2020

Included in total funds are amounts totalling £26,112 (2019: £41,825) which are restricted. These monies have either been raised for, and their use restricted to specific purposes, or they comprise grants subject to grantor-imposed conditions. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Church's work, free reserves should cover:

- Staff pay covering contractual notice periods and redundancy payments (£61,175);
- 1 month venue hire (£1,170);
- a fixed sum (£3,000) for urgent help for those on mission/abroad; and
- three months of administrative expenses and committed future expenditure on other projects (£2,152); less
- a modifier reflecting the Church's diversity of income streams, set at 20% (reducing the above by £13,499)

This requirement is dynamic based on the changing nature of the Church's outgoings, and the methodology that underpins the approach is reviewed periodically. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Church to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2020 the Church had net free reserves of £81,494 (2019: £47,498) as follows:

	2020 £	2019 £
Total reserves	111,172	91,201
Less: tangible fixed assets	(3,566)	(1,878)
Less: restricted funds	(26,112)	(41,825)
Free reserves	81,494	47,498
Free reserve requirement	53,997	54,072

At 31 December 2020, and through to the date of the signing of these financial statements, the Church has built up a free reserves surplus. The Church has developed plans to utilise the surplus, which are outlined briefly in section 5.

4.3 Grants Policy

The Church ordinarily aims to make grants equivalent to approximately 10% of its incoming resources to support missionary endeavours both in the UK and abroad. The policy of the Church is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. During the year the Church made grants of approximately 30% of incoming resources, due primarily to the additional finance raised for international COVID-19 relief.

5. Plans for Future Periods

The Church plans to undertake the same sort of events as mentioned in section 2.

The Church has also begun, primarily in 2021, to plan for the establishment of a further six sites or ventures which include plants in the Reddish, Denton and Northern Quarter areas of Manchester; the Hindi and Spanish speaking communities of the city, and renewed support of church planting activities in Munich. As noted above, surplus reserves have been built up during 2020 and 2021 - at the time of the publishing of this report, the Church has developed plans to spend these funds to improve both its existing operations and also support these new ventures, which primarily revolves around the employment of additional staff to dedicate additional time in these areas.

CHRIST CHURCH MANCHESTER

Annual Report of the Trustees

For the year ended 31 December 2020

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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. The Trustees are responsible for the maintenance and integrity of the charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 28 September 2021 and signed on its behalf by:



Graham Harrop
Trustee

CHRIST CHURCH MANCHESTER

Report of the Independent Examiner to the Trustees of Christ Church Manchester For the year ended 31 December 2020

I report on the financial statements of Christ Church Manchester for the year ended 31 December 2020, set out on pages 9 to 21.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Church and the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The Church is required by company law to prepare accruals accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the Church is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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.

John Helm

John Helm ACA

28 September 2021

CHRIST CHURCH MANCHESTER

Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	256,951	108,894	365,845	234,747	62,269	297,016
Charitable activities		1,339	-	1,339	13,508	-	13,508
Other trading activities		380	500	880	605	-	605
Investments		40	-	40	78	-	78
Other income		9,547	-	9,547	-	-	-
Total Income		268,257	109,394	377,651	248,938	62,269	311,207
Expenditure on:	3						
Charitable activities		229,716	115,392	345,108	246,483	35,688	282,171
Raising funds		2,857	9,715	12,572	3,225	12,317	15,542
Total Expenditure		232,573	125,107	357,680	249,708	48,005	297,713
Net income / (expenditure) before tax		35,684	(15,713)	19,971	(770)	14,264	13,494
Tax payable	4	-	-	-	-	-	-
Net income / (expenditure) after tax		35,684	(15,713)	19,971	(770)	14,264	13,494
Total funds brought forward		49,376	41,825	91,201	50,146	27,561	77,707
Total funds carried forward		85,060	26,112	111,172	49,376	41,825	91,201

CHRIST CHURCH MANCHESTER

Balance Sheet

For the year ended 31 December 2020

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Note							
Fixed Assets							
Tangible assets	5	3,566	-	3,566	1,878	-	1,878
Current Assets							
Debtors	6	23,388	-	23,388	18,347	-	18,347
Cash at bank and in hand		61,630	26,112	87,742	34,006	41,825	75,831
Stock		-	-	-	1,760	-	1,760
		85,018	26,112	111,130	54,113	41,825	95,938
Creditors - Amounts Falling Due Within One Year	7	3,524	-	3,524	6,615	-	6,615
Net Current Assets		81,494	26,112	107,606	47,498	41,825	89,323
Net Assets	8	85,060	26,112	111,172	49,376	41,825	91,201
Represented by:							
Restricted Funds	9	-	26,112	26,112	-	-	-
Unrestricted Income Funds		85,060	-	85,060	-	41,825	41,825
					49,376	-	
Total Funds		85,060	26,112	111,172	49,376	41,825	91,201

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2020 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 28 September 2021 and signed on its behalf by:



Jamie Semple
Trustee

Company number: 6845751

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements For the year ended 31 December 2020

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, The Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of Church members.

The Church meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have reviewed the continued impact of the COVID-19 pandemic on the Church's operations and have noted the significant increase in free unrestricted reserves since the first lockdown was implemented in March 2020; reserves which are now in the process of being actively managed down in support of the Church's objectives. Having also reviewed the Elders's plans for the activities of the Church for the year ahead, the Trustees are satisfied that there are no material uncertainties in relation to going concern and the financial statements have been prepared on the going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Church is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Church's principal objects, as outlined in the Report of the Church. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the Church's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Church.
- Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

The Church pays pension contributions into defined contribution personal pension plans and contributions payable to the schemes are accounted for on an accruals basis.

Tangible fixed assets

The cost of furniture, fittings and equipment (where £500 or more) is capitalised. The cost, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as three years.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

Current assets - stocks

The Church holds a small amount of stock for books written by Church employees which were purchased as part of the publishing arrangement. The books are carried at cost and assessed periodically for obsolescence. Upon sale of a book, revenue is recognised within sale income and the cost is amortised through cost of sales.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

2. Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Donations and legacies						
Offerings and donations	217,785	76,586	294,371	195,558	46,054	241,612
Income tax reclaimed	39,166	12,566	51,732	38,989	9,855	48,844
Grants	-	19,742	19,742	200	6,360	6,560
	<u>256,951</u>	<u>108,894</u>	<u>365,845</u>	<u>234,747</u>	<u>62,269</u>	<u>297,016</u>
Charitable activities						
Conference income	1,155	-	1,155	12,337	-	12,337
Other trading activities						
Book income	184	-	184	1,171	-	1,171
Music revenue	380	-	380	605	-	605
Service income	-	500	500	-	-	-
	<u>564</u>	<u>500</u>	<u>1,064</u>	<u>1,776</u>	<u>-</u>	<u>1,776</u>
Investments						
Bank interest	40	-	40	78	-	78
Other income						
Furlough pay reclaimed	4,811	-	4,811	-	-	-
Insurance claims	4,736	-	4,736	-	-	-
	<u>9,547</u>	<u>-</u>	<u>9,547</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>268,257</u>	<u>109,394</u>	<u>377,651</u>	<u>248,938</u>	<u>62,269</u>	<u>311,207</u>

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

3. Expenditure

3a Expenditure on Charitable Activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Provision of Church Leaders						
Gross salary	143,945	4,024	147,969	129,991	11,310	141,300
Employers National Insurance	11,684	434	12,118	9,980	1,134	11,114
Employer Allowance	(4,000)	-	(4,000)	(3,000)	-	(3,000)
Statutory pay recovered	(306)	-	(306)	(2,770)	-	(2,770)
Furlough pay reclaimed	-	-	-	-	-	-
Pension contributions	14,851	402	15,253	13,459	1,150	14,609
	<u>166,174</u>	<u>4,860</u>	<u>171,034</u>	<u>147,660</u>	<u>13,594</u>	<u>161,253</u>
Church Life & Outreach						
Advertising & website	7,564	-	7,564	5,026	796	5,822
Evangelism, outreach & wider church	1,818	-	1,818	3,231	862	4,093
Training & conferences	5,357	-	5,357	9,286	303	9,589
Children & youth (incl child protection)	2,634	909	3,543	3,858	-	3,858
Membership & community	753	-	753	4,040	-	4,040
Organisations & events	7,774	-	7,774	17,589	2,526	20,115
Visiting speakers	1,100	-	1,100	996	-	996
Catering & refreshments	888	-	888	4,410	84	4,494
Music (incl equipment & licences)	2,310	-	2,310	1,730	-	1,730
Grants & gifts (see note below)	925	109,607	110,532	240	13,461	13,701
Expenses - telephony costs	1,023	-	1,023	1,075	-	1,075
Expenses - domestic travel	1,808	-	1,808	4,075	306	4,381
Expenses - international travel	1,134	-	1,134	3,351	525	3,876
Expenses - subsistence	426	-	426	1,492	-	1,492
	<u>35,514</u>	<u>110,516</u>	<u>146,030</u>	<u>60,399</u>	<u>18,863</u>	<u>79,262</u>
Provision of venues, facilities, equipment & transport						
Hall hire	9,990	-	9,990	28,747	450	29,197
Covid expenses	559	-	559	-	-	-
Small equipment/equipment repairs	5,244	-	5,244	872	2,006	2,878
Depreciation	2,795	-	2,795	1,526	-	1,526
	<u>18,588</u>	<u>-</u>	<u>18,588</u>	<u>31,145</u>	<u>2,456</u>	<u>33,601</u>
Office Costs						
Organisational subscriptions (incl data protection)	210	-	210	261	-	261
Printing, stationery, postage & telephone	1,918	-	1,918	529	699	1,228
Office equipment & software	1,684	-	1,684	1,147	75	1,222
Insurance	1,148	-	1,148	1,097	-	1,097
Payroll services	1,067	-	1,067	1,083	-	1,083
Bank charges	460	16	476	360	-	360
Other	89	-	89	-	-	-
	<u>6,576</u>	<u>16</u>	<u>6,592</u>	<u>4,477</u>	<u>774</u>	<u>5,251</u>
Governance						
Professional fees (incl independent examination)	1,020	-	1,020	1,008	-	1,008
Staff costs	1,844	-	1,844	1,795	-	1,795
	<u>2,864</u>	<u>-</u>	<u>2,864</u>	<u>2,803</u>	<u>-</u>	<u>2,803</u>
	<u>229,716</u>	<u>115,392</u>	<u>345,108</u>	<u>246,483</u>	<u>35,687</u>	<u>282,170</u>

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

3b Expenditure on raising funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Music production						
Staff costs	232	9,630	9,862	-	9,589	9,589
Production costs	333	-	333	1,065	-	1,065
Advertising and promotion	225	-	225	54	-	54
Training	85	-	85	160	-	160
Administration	222	-	222	116	-	116
	1,097	9,630	10,727	1,395	9,589	10,984
Book production						
Staff costs	-	-	-	162	356	518
Production costs	-	85	85	678	2,372	3,050
Cost of Sales	1,760	-	1,760	990	-	990
	1,760	85	1,845	1,830	2,728	4,558
	2,857	9,715	12,572	3,225	12,317	15,542

3c Staff Costs

Included within Expenditure on Charitable Activities and Expenditure on Raising funds are the following staff costs:

	2020 £	2019 £
Gross salaries	147,969	141,300
Employers National Insurance	12,118	11,114
Employer Allowance	(4,000)	(3,000)
Statutory maternity/paternity pay recovered	(306)	(2,770)
Pension contributions	15,253	14,609
	171,034	161,253
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salary	73,516	71,452
Pension contributions	7,623	7,516
	81,140	78,968

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

3c Staff Costs (continued)

The average number of employees during the year

	2020 Number	2019 Number
Full time workers	2	2
Part time workers	8	8
Total	10	10
Equiv FTE	5.2	5.2

No employee received emoluments in excess of £60,000 during the year.

In 2020 the Church made pension contributions for 10 (2019: 10) employees to a defined contribution personal pension plan, the cost to the Church being £15,253 (2019: £14,609). £329 pension contributions (2019: £493) were outstanding at the balance sheet date.

No trustees received reimbursement for expenditure incurred on behalf of the Church. Two Key Management Personnel received £3,342 (2019: £4,352) in reimbursement for expenditure (including mobile phones, travel & subsistence and hospitality) incurred in the normal course of Church business.

3d Gifts and grants

Included within Expenditure on Charitable Activities are the following gifts and grants:

	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
To organisations:						
Barnabus Manchester	-	13,198	13,198	-	-	-
Catalyst Covid19 Fund	-	55,538	55,538	-	-	-
The Oasis Centre	-	27,771	27,771	-	-	-
Hope for Communities	625	-	625	-	-	-
UCCF	-	1,100	1,100	-	1,200	1,200
To individuals:						
Individuals in need	300	-	300	240	-	240
Missionary support	-	12,000	12,000	-	12,261	12,261
	925	109,607	110,532	240	13,461	13,701

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

4. Taxation

As a charity, the Church is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

5. Tangible Fixed Assets

	Fixtures, Fittings and Equipment 2020 £	Fixtures, Fittings and Equipment 2019 £
Cost		
At 1 January	13,485	12,819
Additions	4,483	1,732
Disposals	-	(1,066)
As at 31 December	17,968	13,485
Depreciation		
At 1 January	11,607	11,147
Charge for year	2,795	1,526
Disposals	-	(1,066)
As at 31 December	14,402	11,607
Net Book Value		
At 1 January	1,878	1,672
As at 31 December	3,566	1,878

All of the fixed assets are used for charitable purposes.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

6. Debtors

	2020	2019
	£	£
Prepayments	3,117	4,517
Gift Aid receivable	15,924	13,109
Other debtors	4,347	721
	23,388	18,347

7. Creditors - Amounts Falling Due Within One Year

	2020	2019
	£	£
Accruals	2,790	2,175
Other creditors	734	4,090
Deferred income	-	350
	3,524	6,615

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

8. Net Assets Between Funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Fixed Assets	3,566	-	3,566	1,878	-	1,878
Current Assets	85,018	26,112	111,130	54,113	41,825	95,938
Creditors	(3,524)	-	(3,524)	(6,615)	-	(6,615)
Net Assets	85,060	26,112	111,172	49,376	41,825	91,201

9. Restricted Funds

9a Current year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Broadcast	-	10,781	(85)	-	10,696
Colin Baron Grants	119	9,460	(4,860)	-	4,719
Andy Brownlee Gifts	-	500	(16)	-	484
Give Big - Mission (2018)	1,300	-	(1,100)	-	200
Give Big - Projects (2019)	9,635	(5)	(9,630)	-	-
Give Big - Poor (2019)	30,771	-	(30,771)	-	-
Give Big - Projects (2020)	-	55,538	(55,538)	-	-
Give Big - Poor (2020)	-	32,211	(22,198)	-	10,013
Youth Cares	-	909	(909)	-	-
	41,825	109,394	(125,107)	-	26,112

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9b Previous year

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Broadcast	2,728	-	(2,728)	-	-
Colin Baron Grants	3,218	6,360	(9,459)	-	119
Give Big - Building Future (2017)	5,097	-	(5,097)	-	-
Give Big - Mission (2018)	5,086	-	(3,786)	-	1,300
Give Big - Poor (2018)	10,421	-	(10,421)	-	-
Give Big - Projects (2019)	-	25,138	(15,503)	-	9,635
Give Big - Poor (2019)	-	30,771	-	-	30,771
Wythenshawe Church plant	1,011	-	(1,011)	-	-
	27,561	62,269	(48,005)	-	41,825

Descriptions of the main restricted funds are as follows:

Broadcast. Funding received from the Catalyst Network of Churches specifically towards the development of the Church's Broadcast initiative (church planting training delivered by webcast and other electronic means), and other materials to support those involved in church planting.

Colin Baron Grants. Funding received specifically towards the remuneration and travel expenses of Colin Baron (one of the Key Management Personnel).

Give Big – Building Future (2017). Funding received in 2017 specifically towards a number of initiatives, being the School of Theology, the City Centre site plant, the Church's musical work (including the Big Voice Choir) and the Church's internship programme.

Give Big - Mission (2018). Funding received in 2018 specifically towards the support of evangelism, church planting and missionary endeavours, both internal and external to the Church's own activity.

Give Big - Poor (2018). Funding received in 2018 specifically towards the provision of grants to the Oasis Centre in Gorton and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2017).

Give Big - Poor (2019). Funding received in 2019 specifically towards the provision of grants to the Oasis Centre in Gorton, and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2018), as well as Barnabus, a charity working with the homeless in Manchester.

Give Big - Projects (2019). Funding received in 2019 specifically towards the School of Theology and School of Ministry training project

Give Big - Poor (2020). Funding received in 2020 specifically towards the provision of grants to the Oasis Centre in Gorton, and the churches in the Ukraine (being the same beneficiaries for whom funding was raised in 2019), as well as Barnabus, a charity working with the homeless in Manchester. The payment to these beneficiaries was outstanding at the balance sheet date.

Give Big - Projects (2020). Funding received in 2020 specifically towards Catalyst Churches COVID-19 support appeal, which provided funds to the Catalyst Network of Churches around the world to provide financial support to poor communities during the COVID-19 crisis.

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Youth Cares. Funding received from youth members of Christ Church Manchester in 2020 specifically towards The Stephen Lawrence Trust and the Kids Of Colour charity.

10. Related Party Transactions

Colin Baron, one of the key management personnel, received gross remuneration of £40,235 (2019: £39,158) and pension contributions of £4,023 (2019: £3,915) during the year in his employed capacity of Church Elder and New Frontiers Representative.

Tim Simmonds, one of the key management personnel, received gross remuneration of £33,282 (2019: £32,295) and pension contributions of £3,600 (2019: £3,600) during the year in his employed capacity of Church Elder.

The aggregate donations made by Trustees was £29,440 (2019: £25,510).

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10.