

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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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	<p>(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.</p> <p>(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.</p>
Trustees	<p>The Trustees who served during the year and who were serving at the date of this report were:</p> <p>Joanna Balmforth Resigned 9 March 2020, reappointed 11 March 2021 Graham Harrop Adrian Phillips Michael Read Jamie Semple Michelle Wilson</p>
Key Management Personnel	<p>Those in charge of directing, controlling, running and operating the Church on a day to day basis are:</p> <ul style="list-style-type: none">• 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

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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).

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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.

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Annual Report of the Trustees

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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

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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

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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

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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.

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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.

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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>

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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

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

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.

CHRIST CHURCH MANCHESTER

Notes to the Financial Statements

For the year ended 31 December 2020

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.