

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	<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> <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	<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 – 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	<ul style="list-style-type: none">• Major safeguarding incident• Major health and safety incident	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• Overspending relative to church resources• Sustained reductions in regular giving• Susceptibility to periods of financial stress• Crystallisation of uninsured losses	<ul style="list-style-type: none">• 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

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
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.