

CHRISTIAN RESTORATION MANCHESTER

(Company limited by Guarantee)

Trustees Annual Report & Accounts
For
The Year Ended 30th April 2021

COMPANY REGISTRATION NUMBER 07613165

CHARITY REGISTRATION NUMBER 1143531

CHRISTIAN RESTORATION MANCHESTER

CONTENTS

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 11

CHRISTIAN RESTORATION MANCHESTER

Report of the Trustees For the year ended 30 April 2021

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2011.

The trustees have pleasure of submitting their report and the financial statements for the year ended 30 April 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1143531

Company Number
07613165

Principal address
10 Berwyn Avenue
Blackley
Manchester
M9 0NW

Trustees
Jane Sullivan
Evelyne Sany
Jonathan Ssali Kafeero

Secretary
Rev. Isaac Sany

Executive Team:
Rev Isaac Sany
Evelyne Sany
Mr Mike Bret
Mrs Anne Neild
Mrs Susan Green
Ms Edith Nakimera
Mr Stephen Kasule

Independent Examiner

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

CHRISTIAN RESTORATION MANCHESTER

Report of the Trustees For the year ended 30 April 2021

Structure, Governance and Management

Governing Documents:

The charity is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment, induction and training of new trustees and Executive Team.

Any prospective new trustees are recommended by the current board in consultation with the Executive Team Members and the church congregation for their consideration. New Trustees are kept updated through regular trustees' meetings and communication throughout the year. New Trustees are primarily selected from CRM Stakeholders or Members of the church sharing the same vision, since this means the Board is wholeheartedly involved in seeing the mission of the church worked out in practice. On being appointed new Trustees spend time with the existing members to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

Organisational structure.

The CRM Trustee board and Executive Team Members manage CRM Ltd as a business, holding a position of trust and responsibility for the benefit of CRM members and stakeholders. Directions relating to the charitable trust are made by the Trustees in consultation with the Executive Team, who are responsible for governing the life and teaching of the church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the Trustees.

The powers of appointment or removal of Trustees rests with both themselves and the Executive Team. Whilst the church does employ 1 staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission. This is done in 'being salt and light' amongst the people they interact with every day; by praying, by visiting the sick and others in need, in being involved in training others, in public teaching and worship, and also in administration. The financial resources of the church, to a very large extent, are given by members and stakeholders, and their private assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition and the hours and value of that time cannot be quantified.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Aims and purposes

The overall aim of CRM is to advance the Christian faith for the benefit of the church and the public in Manchester, the United Kingdom and the rest of the world.

Objectives and activities

The vision of the Church is "Connecting, Growing, Going";

- Connecting more with God and His son Jesus Christ in our lives
- Growing in knowledge, love and service to others inside and outside the church
- Going out into the world to spread the Christian gospel and the love of Jesus

Christian Restoration Manchester (CRM) is committed to enabling as many people as possible to worship at our church. We have expanded our meeting places to enable multiple Services in the week, Two Services a Sunday morning, one on a Friday evening and multiple locations on Tuesday evenings.

Public benefit

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions.

CHRISTIAN RESTORATION MANCHESTER

**Report of the Trustees
For the year ended 30 April 2021**

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

Achievements and performance - the year in numbers:

2500 – Emergency Food Parcels were delivered since March 2021 to families that were struggling here in Blackley and surrounding areas in North Manchester.
100 Christmas boxes were given out to homeless people and less advantaged.
5 Job Club courses took place over the year.
35-50 people attended our Friday services each week in person.
100 attended our services on in person each week.
5 CRM Groups met around the city in person every Tuesday.
15 new people came along to a CRM service.
600 homes reached to share the gospel.
1 New group that supports mums with children with SEND was started in Manchester.
1 Church planted in a remote village in Uganda and a Team launched in Kampala Uganda.
30 church leaders were supported to buy food and groceries for their families in Uganda in Lockdown.
100 Orphans supported in Uganda.
20 widows supported in Uganda.
15 Single mums with children supported in Uganda.
50 Advance Groups started in Uganda to sharpen evangelists.
A Retail Centre was built to train and equip local people out of poverty in Uganda.
5 Jobs created on the chicken farm we started in Uganda.

Sunday Worship

15 New additions to our church Services this year.
Our Sunday School room was re-built in 2020.

Children's Ministries (CRM Kids)

50 Young people attend our Sunday School (children's ministries) and it continue to flourish with more than thirty children aged zero to fourteen years old regularly attending Sunday groups. During the week we have multiple day time activities including new mums, toddlers and we encourage non-church parents to bring their children along to the Bus for fun activities during the week.

Restore Youth

45 young people have been attending our Football every week.

Food Bank

2500 emergency food parcels and hot meals have been distributed to families through referrals by other charities and agencies such as Manchester City Council, Salvation Army, Social Services and other local churches.

Eden Bus

Lockdown affected our Bus project. But we are aiming to start in 2022 January.

Mission

CRM has a percentage of its budget dedicated to mission. Our goal is to be able to give more as the church grows.

We fed about 200 children on Christmas in Uganda last year. 2021 we would like to help more.

Church Building

We continue to maintain our church building on 451 Victoria Avenue, Blackley, Manchester, M9 8PJ. This building will continue to act as the hub for the extended church.

Use of volunteers

CRM is very involved in the community and relies on voluntary help. Throughout the year, numerous volunteers donate their spare time to the charitable company and their contribution plays a major role in enriching our work.

CHRISTIAN RESTORATION MANCHESTER

Report of the Trustees For the year ended 30 April 2021

Financial Review

During the 2021-2022 financial year, total incoming resources were £127,355 of which was used by the church to fulfil its objectives. This represented an increase of £28,426 from the previous financial year.

Structure, Governance and Management

CRM is based at 451 Victoria Avenue, Blackley, Manchester, M9 8PJ.

Christian Restoration Manchester is a company limited by guarantee, registered in England and Wales No. 07613165 and is a Registered Charity No. 1143531.

Reserves Policy & going concern

The purpose of the reserves policy is to smooth out any short-term variations in funding and expenditure to ensure that the charity is able to fulfil its objectives without interruption. Under normal circumstances the trustees consider it appropriate to hold free reserves of between one and three months of typical "operating" expenditure.

For the financial year ended April 2022, the average monthly operating expenditure is budgeted to be £4400 per month. This then requires the charity to maintain free reserves of between £4400 and £15,000.

The trustees have reviewed the circumstances of the charity and consider that we need to fundraise for more adequate resources to be available to fund the activities of the Church for the foreseeable future. The trustees are therefore of the opinion that the charity is a going concern.

Directors

After failing to reach Maria Mugabo in 2020 we decided that we should not include her any more as a trustee and director for the charity.

The Directors of Christian Restoration Manchester during the financial year May 2020 to April 2021 were:

Isaac Sany (Senior Pastor)
Evelyne Sany (Chair Trustees)
Jane Sullivan (Trustee)
Ssali Jonathan Kafeero (Trustee)

CHRISTIAN RESTORATION MANCHESTER

Report of the Trustees For the year ended 30 April 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of CRM Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Gary A Harris & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD



Evelyn Rebecca Sany – Chair Trustees
03.02.2022

CHRISTIAN RESTORATION MANCHESTER

Independent examiner's report to the Trustees For the year ended 30 April 2021

I report on the accounts for the year ended 30 April 2021 set out on pages seven to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

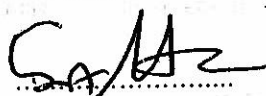
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX



25/2/2022

**CHRISTIAN RESTORATION
MANCHESTER**

**Statement of Financial
Activities
For the year ended 30 April 2021**

		2021 Unrestricted Fund	2020 Unrestricted Funds
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	127,355	98,929
Bank Interest received		54	25
Total incoming resources		<u>127,409</u>	<u>98,954</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities		89,362	58,441
Governance costs		45,827	32,817
Total resources expended	3	<u>135,189</u>	<u>91,258</u>
SURPLUS (DEFICIT) FOR THE YEAR		(7,780)	7,696
RECONCILIATION OF FUNDS			
Funds brought forward from previous year		<u>27,660</u>	<u>19,964</u>
TOTAL FUNDS CARRIED FORWARD		<u>19,880</u>	<u>27,660</u>

CHRISTIAN RESTORATION MANCHESTER

Balance Sheet
At 30 April 2021

Notes		2021 Unrestricted Funds £	2020 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	5	9,749	8,081
CURRENT ASSETS			
Debtors	6	7,785	11,337
Cash at bank		7,602	10,805
CREDITORS			
Amounts falling due within one year	7	<u>(5,256)</u>	<u>(2,563)</u>
NET CURRENT ASSETS		<u>10,131</u>	<u>19,579</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,880	27,660
NET ASSETS		<u>19,880</u>	<u>27,660</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>19,880</u>	<u>27,660</u>
TOTAL FUNDS		<u>19,880</u>	<u>27,660</u>

The financial statements were approved by the Board of Trustees on 02.02.2022 and were signed on its behalf by:

ON BEHALF OF THE BOARD:


Trustee

Date: 03.02.2022

CHRISTIAN RESTORATION MANCHESTER

Notes to the Financial Statements For the year ended 30 April 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church office equipment	- 20% reducing balance
Motor Vehicles	- 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

INCOME	Unrestricted	Restricted	2020-21	2019-20
Tithes/Offerings/Donations	81,004		81,004	64,759
Gift Aid	7,785		7,785	11,337
Grant Income	38,566		38,566	22,833
Total Income	127,355		127,355	98,929

CHRISTIAN RESTORATION MANCHESTER

Notes to the Financial Statements For the year ended 30 April 2021

For The Year Ended 30 April 2021

	Unrestricted	Restricted	2020-21	2019-20
	£	£	£	£
3. EXPENSES				
Rates	-	-	-	688
Utilities	1,475	-	1,475	1,590
Travel and subsistence	2,569	-	2,569	3,239
Outreach/Events	-	-	-	9,600
Advertising, Website & Fundraising Exps	75	-	75	1,277
Telephone and fax	573	-	573	516
Rent/Hire of Venue	5,500	-	5,500	7,740
Uganda	46,810	-	46,810	17,710
Repairs & Maintenance	30,494	-	30,494	11,182
Premises Insurance	774	-	774	797
Legal & Professional	438	-	438	3,000
Accountancy Fees	360	-	360	360
Charitable Donation	20,274	-	20,274	8,725
Ministers' Expenses	22,278	-	22,278	22,406
Depreciation	2,610	-	2,110	1,584
Sundry Expenses	959	-	959	844
Total Expenses	135,189		135,189	91,258
Excess of payments over receipts	(7,780)	-	(7,780)	7,696
Funds brought forward	27,660	-	27,660	19,964
SURPLUS(DEFICIT)	19,880	-	19,880	27,660

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2021.

Trustees' Expenses

There were no Trustee expenses paid in the year ended 30th April 2021.

CHRISTIAN RESTORATION MANCHESTER

Notes to the Financial Statements For the year ended 30 April 2021

5. TANGIBLE FIXED ASSETS Church Equipment

	Plant & Machinery	Motor Vehicles	Total
COST			
At 1 May 2020	10,742	1,350	12,092
Additions	2,278	2,000	4,278
Disposals	-	-	-
At 30 April 2021	<u>13,020</u>	<u>3,350</u>	<u>16,370</u>
DEPRECIATION			
At 1 May 2020	3,420	591	4,011
Charge for year	1,920	690	2,610
On Disposals	-	-	-
At 30 April 2021	5,340	1,281	6,621
NET BOOK VALUE			
At 30 April 2020	<u>7,322</u>	<u>759</u>	<u>8,081</u>
At 30 April 2021	<u>7,680</u>	<u>2,069</u>	<u>9,749</u>

6. DEBTORS:

	2021	2020
Gift aid reclaim	7,785	11,337
	<u>7,785</u>	<u>11,337</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Accountancy	720	720
Other legal & professional	198	144
HMRC PAYE	4,338	1,699
	<u>5,256</u>	<u>2,563</u>

8. MOVEMENT IN FUNDS

	At 01/05/20	Deficit	At 30/04/21
	£	£	£
Unrestricted funds			
General fund	27,660	7,780	19,880
TOTAL FUNDS	<u>27,660</u>	<u>(7,780)</u>	<u>19,880</u>