

RENEWAL NORTH WEST

England & Wales · Charity number 1145056

Details

Status	Registered
Legal form	Charitable company
Company number	07502624
Registered	2011-12-14
Register	View on the Charity Commission register

Contact

Address	63 Shaw Heath Stockport Cheshire
Phone	01614762777
Email	ceo@renewal-nw.com
Website	www.renewal-nw.com

Activities

Objects: THE RELIEF OF UNEMPLOYMENT FOR THE PUBLIC BENEFIT IN THE GREATER MANCHESTER AREA IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING THE PROVISION OF WORK EXPERIENCE, SKILLS DEVELOPMENT AND TRAINING SO AS TO ASSIST IN GAINING EMPLOYMENT, AND THE PROVISION OF FOOD AND TEMPORARY ACCOMMODATION FOR HOMELESS UNEMPLOYED PERSONS. THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE LIVING IN THE GREATER MANCHESTER AREA BY PROVIDING SUCH PERSONS WITH ITEMS OF AFFORDABLE FURNITURE AND OTHER HOUSEHOLD ACCESSORIES AND SUPPORT IN SETTING UP HOME, WHICH, THROUGH LACK OF MEANS, THEY COULD NOT OTHERWISE AFFORD.THE ADVANCEMENT OF THE CHRISTIAN FAITH BY SUCH CHARITABLE MEANS AS THE TRUSTEES FROM TIME TO TIME SHALL DETERMINE.

Activities: Renewal North West is a Christian charity set up to help the long term unemployed break down barriers that stop them from gaining employment such as addiction, homelessness, lack of education and opportunity. We provide work experience and skills development as well as accommodation enabling people to rebuild their lives. We also provide low cost household items to those who need them.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester
- Derbyshire
- Lancashire
- Manchester City
- Stockport
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,404,412	£1,248,524	£1,351,344	33
2023-12-31	£1,164,024	£939,789	£1,195,456	29
2022-12-31	£999,271	£820,735	£971,221	28
2021-12-31	£802,204	£705,951	£792,685	24
2020-12-31	£583,393	£392,491	£696,432	13

Trustees

Name	Role	Appointed
ATHOLL STUART GORDON	Chair	2011-11-29
Andrew Paul Dutton		2014-12-30
Craig Ross Maffey		2014-12-30
DERRETT JAMES WATTS		2014-12-30
Matthew Coe		2024-12-02
Sharon Rebekah Durrant		2018-11-19

RENEWAL NORTH WEST

England & Wales - Charity number 1145056

Accounts

Charity registration number 1145056 (England and Wales)

Company registration number 7502624

RENEWAL NORTHWEST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

RENEWAL NORTHWEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss S Durrant Mr A P Dutton Mr A S Gordon Mr C R Maffey Dr D J Watts Mr M Coe	(Appointed 2 December 2024)
Secretary	Mr C R Maffey	
Senior management	Mr W Downs	Chief executive officer
Charity number (England and Wales)	1145056	
Company number	7502624	
Principal address	61-63 Shaw Heath Stockport Cheshire SK3 8BH	
Registered office	61-63 Shaw Heath Stockport Cheshire SK3 8BH	
Auditor	Richardson Swift Audit Ltd Chartered Accountants Statutory Auditor 11 Laura Place Bath United Kingdom BA2 4BL	
Bankers	Santander Bank PO Box 10102 21 Prescot Street London E1 8TN	
	The Co-operative Bank plc Head Office PO Box 101 1 Balloon Street Manchester M60 4EP	
Solicitors	Knights PLC Two Saint Peters Square Manchester M2 3AA	

RENEWAL NORTHWEST

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RENEWAL NORTHWEST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity has three objectives which are as follows:

- (1) The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills, development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.
- (2) The relief of financial hardship among people living in the Greater Manchester area by providing such persons with items of affordable furniture and other household accessories and support in setting up home, which, through lack of means, they could not otherwise afford.
- (3) The advancement of the Christian Faith by such charitable means as the Trustees from time to time shall determine.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities to further our First Objective

The relief of unemployment-

During 2024 we have provided a work experience and training programme (Community Work Programme) for unemployed people at our 61-63 Shaw Heath, Stockport facility which consists of several rented large units.

We have welcomed volunteers to our Programme from various sources, some of whom were 'self-referred'.

Once a volunteer has completed the induction process and initial assessment, their work experience is designed to suit each individual's ability and requirements. Many of these people have not been in work for several years prior to their coming to us.

The work experience we provide is quite varied and sometimes involves all departments of our operation or may just focus on one speciality. The main areas where experience can be gained are;

- (a) Furniture display and showroom sales,
- (b) Logistics (collection and delivery of furniture and white goods),
- (c) Computers,
- (d) Bric-a-brac sorting and selling of items,
- (e) ebay
- (f) Waste Management, Clearances/Removals,
- (g) Electrical Refurbishment
- (h) Cafe work

Specific training has been available in disciplines such as customer handling, refurbishment of computers or electrical appliances and portable appliance testing competency. We have provided opportunities for furniture making and restoration and general office training. Individuals can be provided with training related to online advertising of our recycled goods which in turn can lead to opportunities in computing and handling e-commerce advertising and sales.

During 2024, we have been developing a property at 26 Buxton Road to support our residential programme. As a result there was additional work experience and training in building/fit out works.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The provision of food and Temporary accommodation–

The Provision of food-

Providing food for homeless unemployed individuals was reassessed at the end of 2018/beginning of 2019. As a result, the weekly 'Drop in' on Sunday afternoons and our 'Street Work Programme' on Sunday evenings, both based in Manchester city centre, were suspended. This was due to an increase in risk linked to these activities, mainly due to the spice drug that has had an adverse impact on the atmosphere amongst some of the groups that we were seeking to reach.

During 2020, we have commenced an alternative way of providing food because of the hardship facing many families due to the Covid-19 Pandemic. We were able to provide food hampers and gas/electric vouchers to support those on reduced incomes, which included some of our staff who were part of the Government furlough scheme. This continued during 2021 and 2022, but this has become less of a priority for the charity and the focus instead has been on employment and accommodation.

Temporary accommodation:

Temporary accommodation has been a central part of the work of Renewal North West for the benefit of homeless adults, most of which have had a history of alcohol abuse, drug abuse, or are ex-offenders. This has previously been provided at two locations in Stockport:

- For the first phase of the Programme, participants were accommodated in separate basement flats on the lower floor of our Executive Officer's private residence in Stockport.
- The second phase, in the Charity's house nearby.

Providing for this need remains a focus for Renewal North West, but we have been conscious of the developing needs of individuals referred to us, along with an increase in risk. During 2021 and 2022, the strategy for this side of the work has been developing and during 2022, we were able to commence use of the flat accommodation above the cafe. At the end of 2022, we completed on the purchase of a new building to further this work, 26 Buxton Road. Work on this property has progressed during 2024. Once this facility is fully operational, we will be able to house and care for another 5 individuals on our residential programme, doubling our current capacity. Residents come to us through various channels, but most often this happens through a referral via the prison chaplaincy service.

The charity has suspended use of our Executive Officer's private residence for temporary accommodation, as this no longer aligns with the strategy and risk tolerances agreed by the Trustees.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

Activities to further our Second Objective

Providing affordable furniture and essential household goods-

We have used our rented space at 61-63 Shaw Heath, Stockport to display low cost large and small essential items of furniture, white goods and smaller electrical appliances along with bric-a-brac and clothing for sale. The majority of the items we have had available were used and had been donated but some white goods were brand new.

The fact that we have available low-cost items for sale is widely known in the area now that we have been operating for well over ten years. Advertisements for Renewal North West's services also stress the low-cost aspect. Consequently, we supply many needy local people, who exist on benefits or low incomes, with furniture and other household accessories to help them in their need.

To give an idea of the specific essential needs there follows a list of the types of items that we have supplied at affordable prices in the year:

FURNITURE: Sofas (leather and Fabric), riser recliner armchairs, easy chairs, wing backed chairs, sideboards, display cabinets, dining tables and chairs, kitchen stools, bookcases, TV stands, coffee tables, conservatory furniture, bedroom furniture such as wardrobes, bedside cabinets, bed bases and headboards. In addition to this bedroom furniture we have supplied many reasonably priced mattresses.

ELECTRICAL GOODS: Electric cookers, washing machines, fridges, freezers, dishwashers and integrated appliances. Smaller items: Microwaves, vacuum cleaners, toasters, kettles, irons, TV's, DVD players, music systems etc.

Many of the larger items we have delivered for a small additional charge and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

CLOTHING: We have displayed and sold a large selection of Men's, ladies and children's items of clothing and a good variety of donated Bric-a-brac items such as ornaments, vases, picture frames, cups, saucers and cutlery. The availability of all these low-cost items has proved to be a great benefit to those in financial hardship in the Stockport area throughout the year.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Activities to further our Third Objective

Advancement of the Christian Faith:

Our Faith in Christ forms the essential basis and motivation for everything we do in pursuit of our objectives for the benefit of others. The Lord Jesus, when quoting the prophet Isaiah made His mission clear: 'The Spirit of the Lord is upon me, because he hath anointed me to preach the gospel to the poor; he hath sent me to heal the broken hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised' (Luke 4 v 18). We would seek to follow His example in concern and care for the most marginalised. It remains our desire whenever possible to enable others to discover the truth about this unique Person and for them to experience the transforming power of a Christ filled life. Our activities that help advance the Christian faith are set out below.

Organisational structure and leadership: Our Executive Officer, managers and some key volunteers are all Christians, seeking to serve God through their roles. Some of these individuals would express a sense of calling to the work of Renewal North West. As such, both the leadership of the organisation as a whole and the operation of the functions on a day-to-day basis are led with the priority of advancing the Christian faith.

Christian focus session for volunteers and staff: The first hour of each working day at 61-63 Shaw Heath consists of a session to focus exclusively on the message of hope available through Jesus Christ. This daily session is freely available to all volunteers and staff.

The hour is usually divided into segments for singing and watching video clips of Christian songs and a segment devoted to a Bible reading and talk. We have seen that this routine 'sets us up' for each day and is an excellent way to facilitate the advancement of the Christian faith.

Free Christian literature provision: Our furniture showroom is used to display literature consisting of Bibles, portions of scripture and Christian leaflets etc. These are available to any of our beneficiaries who want them free of charge. Free literature is sometimes distributed outdoors by individual workers in the Charity.

Personal Christian testimony: We also promote the Christian faith in the most effective way by our supporters sharing their experiences of how Jesus Christ has transformed their own lives. These one-to-one witnessing opportunities often arise in our day-to-day business as customers browse in our showroom. Stories of freedom from drug or drink dependency because of God's power in an individual, certainly serve to advance the Christian faith.

Systematic Bible teaching: Volunteers often benefit from regular systematic teaching sessions which are often presented in video format followed by opportunity for discussion. These sessions certainly help the participants to develop in the Christian faith.

Cafe: Adjacent to our furniture showroom, our cafe, 'Refresh' is a facility for us to meet people from the community and informally share the message of the gospel.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Achievements in 2024 related to our objectives

First Object Achievements - The relief of unemployment

Throughout 2024, **22 individuals** have been provided with work experience and skills development to support them back into work.

Throughout 2024, **11 individuals** have been employed through Renewal NW. This has brought each individual renewed hope and a transformed life. For many, this has meant for them a break in long term benefit dependency thus representing a saving to the Public Purse in benefit payments. They had discovered that a fixed routine and meaningful occupation of time helped self-esteem more than time spent unoccupied at home.

Residential Programme:

Changes required to the residential programme

As referred to in our 2020 report, we had undertaken a risk assessment of the residential programme and in conjunction with planning for the future, identified the following:

- The increased complexity of need has led us to decide that the arrangement of accommodation being provided in self-contained units within our Executive Officer's own home is no longer an appropriate solution for this aspect of the work.
- A probation officer has indicated that a more suitable arrangement for the work would be an independent staffed arrangement
- The Strategy for the work developed during 2021 and 2022 which includes refurbishment of the flat above the cafe to provide temporary accommodation and purchase of a property a new building to further this work, 26 Buxton Road. The flat was completed during 2022, as was the purchase of 26 Buxton Road. Work to develop the Buxton Road property has continued during 2024.

Second Object Achievements - The relief of financial hardship

During 2024 we have sold **183,405** items of low cost, high-quality household goods sold to the community to benefit those in financial need in the Greater Manchester area and Stockport in particular. There were **60,020** transactions through our showroom.

This has included the following being rehomed:

- **4,104** electrical items
- **167,379** items of bric-a-brac and clothing
- **19,847** items from house clearances

We have also provided the following **additional services**:

- **284** clearances and removals carried out
- **1,133** deliveries into the community, including low-cost installation services to help those customers requiring most assistance through lack of means.

Recycling achievement – Our programme of supplying low-cost items such as furniture and electrical goods has a consequential environmental benefit. Effectively we have recycled many items which would otherwise have been disposed of by tipping. This undoubtedly provides a benefit to the public good and the impact is **~761 tonnes** have been saved from landfill and **~914* tonnes of CO2 emissions** saved from the atmosphere.

As part of our Community Computers work, the following has been achieved:

- **6,456** devices redistributed for reuse or recycling
- **17.7 tonnes** of WEEE prevented from landfill
- **764** devices provided into the community at low-cost to help get people online
- **405** devices provided into under resources homes for free

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

Third Object Achievements - The advancement of the Christian Faith

It is very difficult to quantify achievements in relation to this third object simply because the outcome of believing faith in the Lord Jesus is a work of God, but it is important to note the following:

- Our responsibility is to preach; the Lord Jesus said 'Go ye into all the world, and preach the gospel' (Mark 16 v 15). The activity of making the gospel message known brings glory to the Lord Jesus and effectively is advancement of the Christian faith.
- There is always evidence of saving faith in the Lord Jesus. Titus 3 v 5 describes it as 'the washing of regeneration' literally meaning to be born again. It is the act of God's Holy Spirit whereby new life is implanted in a person and brings about a radical change between what they were before salvation and the life after becoming a Christian.
- Individuals who become Christians would speak of their salvation: 'if thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised him from the dead, thou shalt be saved' (Romans 10 v 9)

Daily Christian focus session for volunteers and staff: We have shown numerous videos of Christian songs and delivered many messages to present the truth of the Christian faith in these sessions. The positive response from many of the individuals who have attended bears testimony to the effectiveness of these times toward the advancement of the Christian faith. Certain people have confessed how that learning more about the Christian faith presented in this format, has convinced them of its veracity. During 2024, 253 sessions were held (for each working day), generally lasting 1 hour and on average attended by 20 volunteers/employees; based on average attendance, 5,060 hours were covered. In addition to these formal times, many informal conversations and one-to-one discussions 'on the job' have taken place between Christian managers and volunteers during the year.

Distribution of Bibles and Christian literature: Bibles and Christian literature are available free of charge at 61-63 Shaw Heath and these items are taken regularly. Genuine Christian faith can only grow after germination of the 'living' Word of God.

Systematic Bible study: Some volunteers have benefited again this year by participating in thematic and consecutive Bible teaching sessions. This teaching was provided under the auspices of our Executive Officer Wesley Downs. Regular local church attendance for these individuals also provided opportunities for knowing more about Christian topics.

Both these openings for learning have borne positive results, witnessed by the changed behaviour and attitude of these former offenders. These changes provide evidence that the Christian faith has advanced in their lives resulting in tangible Public Benefit.

'Refresh' cafe: We sold 6,261 hot drinks during the year. As well as meeting a need in the area, the cafe also provides a venue for members of the public to drop in and engage with the message of the Christian gospel through informal conversation.

Social media: We reached 20,444 people through social media, which also gives the opportunity for them to engage with the message of the Christian gospel.

Human resources

Renewal North West's vision is to transform lives and bring hope through Jesus Christ, so people and their lives are at the forefront of everything we do. We seek to show every individual person who comes through our doors the love of God in real, personal and practical ways.

We believe our work is about relationships and not things and so we endeavour to treat every person the same, with no person deemed more important than any other from the Executive Officer to the newest volunteer. We want to be a place where people feel loved, cared for and respected.

We offer our employees multiple benefits, such as offering them an extra day off on their birthdays, so that they can share that day as they wish.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Each employee is also registered for the Employee Assistance Programme through Peninsula, which is a 24-hour helpline from Health Assured to support them through any of life's issues or problems. They can call a free 24-hour confidential helpline or go online to the website to use the vast array of resources on offer.

Alongside this process, they can also have one to one meeting with a designated staff member to talk through any problems they may be experiencing either at work or home. We have a true open-door policy and the employees are encouraged daily to communicate anything that may be negatively affecting them, knowing it will be dealt with in a confidential, non-judgemental way.

We offer training opportunities to all staff members to develop their knowledge and skills and have recently completed 'First Aid' and 'Manual Handling' qualifications for all our employees, which are qualifications that are nationally recognised. Toolbox talks are also held at least once a week for all staff that will focus on a specific area of health and safety and this again helps each person to stay safe and grow in the knowledge and practical applications of their workplace.

The good work done has enabled us to employ 36 people who originally began life with us at Renewal as volunteers and 3 of these people commenced employment with us during 2024. From long term unemployment, these individuals have been able to break down the barriers to achieving employment. Also, during 2024, 7 individuals have left Renewal for other employment opportunities.

Each month we have a 'Worker of the Month' award, voted for by all staff members and the selection process includes both employees and volunteers. We ask for a nomination and a reason, so we can offer positive encouragement to those nominated.

We have had 22 different people receive work experience, skills development and employment opportunities, resulting in a positive experience. These volunteers have come to us through local agencies, the Job Centre, Local Community Mental Health team, Churches, Probation and self-referrals.

Volunteers are fundamental to our operation and so they are treated with equal importance in every facet of our work. They are offered a full range of opportunities and leave us having grown in their practical skillsets, but also personally as they always grow in their self-esteem, confidence and positivity. Our biggest problem at times is with regards volunteers wanting to stay for longer than their support workers are willing to allow. This is because they know they are working in a safe environment in which they are appreciated and valued.

Renewal North West hold a volunteer celebration each year, where each volunteer is asked to come in and they receive a small gift as a token of our appreciation, and they are given the recognition they deserve for their hard work.

Volunteers can have a one-to-one meeting with a designated staff member to talk about any issues or problems they may be experiencing. Wherever possible Renewal will help, for example, by either signposting or assisting in keeping their journals up to date or with claims being made.

Some employees/volunteers have been provided with accommodation during the year. Whilst this is not part of the overall 'programme', it has supported in providing stable housing for those who may not otherwise be able to afford it, or who may not be a priority for council accommodation.

Impacts

Our impact report for 2024 is available and details some personal testimonies of those who have benefited from the work of Renewal North West.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Details of our income, cost of sales, profit and expenses for 2024 is shown in the accompanying accounts.

Comments on Forward Planning

We have maintained the smooth running of Renewal North West's operation from various sources of income in 2024. We are thankful that an element of success across all areas of the operation, together with the support that has been provided, has enabled us to continue to develop and invest in the organisation.

We have not actively sought nor advertised for donations in 2024, but we really appreciate those gifts which we have received from individuals and churches who have donated so generously. God has supplied all our need and demonstrated His faithfulness throughout the year. He is worthy of all the glory.

Reserves Policy

The policy is to keep sufficient funds to meet the day-to-day ebbs and flows of working capital, our aim being to reflect this in the bank Business Reserve account. These funds are monitored closely on an ongoing basis. The reserve policy covers a period of 3 months' operational costs.

The Charity's total Capital and Reserves at 31 December 2024 stood at **£1,351,344**

Other policies

We have an extensive set of policies and procedures in place to support the management of the organisation, which include the following:

- Bullying and harassment
- Complaints handling
- Financial reserves
- Internal charity financial controls
- Internal risk management
- Risk management
- Safeguarding
- Safeguarding vulnerable beneficiaries
- Serious incident reporting
- Social media
- Trustee conflicts of interest
- Trustee expenses
- Volunteer management
- Health and Safety
- Equal Opportunities
- Anti-Fraud
- Remuneration of helping volunteers
- Whistle blowing Policy
- Drivers best practice policy

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Main Residual Risks

No present strategic risks

Executive Officer Wesley Downs is responsible for the identification and mitigation of day-to-day risks as a result of the activities of Renewal North West.

Temporary accommodation

It was recognised in 2017 that the individuals on the residential programme have increased and complex needs and with this comes a greater risk given that the temporary accommodation is provided in units adjoining our Executive Officer's own home, which is in a residential area.

It was recognised that a more suitable arrangement would be required and from 2021 to 2022 the strategy was developed for 'Renewal living'. During 2022 we were able to commence use of the flat accommodation above the cafe and at the end of 2022, we completed on the purchase of a new building to further this work, 26 Buxton Road. Work on the property progressed during 2024. Once this facility is fully operational, we will be able to house and care for another 5 individuals on our residential programme, doubling our current capacity. Residents come to us through various channels, but most often this happens through a referral via the prison chaplaincy service.

It is necessary to comment that we always consider our future plans subject to the will of God and are looking for His leading in plans.

Structure, governance and management

The Charity is a company limited by guarantee, registered with Companies House on 24 January 2011 and with the Charity Commission on 14 December 2011. Its Articles of Association are the governing document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss S Durrant

Mr A P Dutton

Mr A S Gordon

Mr C R Maffey

Mrs A Newall

(Resigned 1 March 2024)

Dr D J Watts

Mr M Coe

(Appointed 2 December 2024)

The need for the choice and appointment of new trustees is considered by the existing board on a regular basis and appointments are effective by a resolution of the board. Notice of such meetings and any proposed appointment must be received by all the trustees well in advance. New appointees must also have previously expressed their willingness to act.

A director appointed by a resolution of the other directors must retire at the next annual general meeting following their appointment and may be re-elected. Trustees who have been longest in office since their last appointment must retire by rotation at each annual general meeting but can then also be re-elected.

Prior to their appointment, new trustees are made aware of the importance of the role and the responsibilities attached to it. There follows an induction process which includes an introduction to the history of the Charity and details of its aims and objects with emphasis of the Public Benefit aspect. New trustees are also provided with copies of The Articles of Association of the Charitable Company and its various policies.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The routine management and administration is carried out by Mr W Downs (Executive Officer) who is responsible to the board of Trustees and reports directly to them.

The board of Trustees meets at least three times annually and at any other time when it becomes necessary to review progress and make decisions as they plan the future development of the Charity. The executive officer is usually present at the meetings of the trustees as he has the added responsibility of implementing their decisions on a day-to-day basis.

Auditor

In accordance with the company's articles, a resolution proposing that Richardson Swift Audit Ltd be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



.....
Mr A P Dutton

Trustee

Dated: 15/9/25

RENEWAL NORTHWEST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees, who are also the directors of Renewal NorthWest for the purpose of company law, are responsible for preparing the Trustees' Report 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 Charity will continue in operation.

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

RENEWAL NORTHWEST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENEWAL NORTHWEST

Opinion

We have audited the financial statements of Renewal NorthWest (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RENEWAL NORTHWEST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF RENEWAL NORTHWEST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of this and similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act, Charities Act and UK GAAP, specifically FRS102 and the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those relating to safeguarding, health and safety, food hygiene and retail regulations.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

RENEWAL NORTHWEST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF RENEWAL NORTHWEST

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Edwards BSc FCA (Senior Statutory Auditor)
For and on behalf of Richardson Swift Audit Ltd

Chartered Accountants

Statutory Auditor

11 Laura Place

Bath

United Kingdom

BA2 4BL

Date:16/9/25.....

Richardson Swift Audit Ltd is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RENEWAL NORTHWEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND 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
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	69,347	136,045	205,392	56,374	163,124	219,498
Charitable activities	5	153,347	-	153,347	145,121	-	145,121
Other trading activities	4	1,041,842	-	1,041,842	799,217	-	799,217
Investments	6	-	3,831	3,831	188	-	188
Total income		<u>1,264,536</u>	<u>139,876</u>	<u>1,404,412</u>	<u>1,000,900</u>	<u>163,124</u>	<u>1,164,024</u>
Expenditure on:							
Raising funds	7	1,087,473	11,858	1,099,331	801,687	1,707	803,394
Charitable activities	8	131,818	17,375	149,193	112,478	23,917	136,395
Total expenditure		<u>1,219,291</u>	<u>29,233</u>	<u>1,248,524</u>	<u>914,165</u>	<u>25,624</u>	<u>939,789</u>
Net income		45,245	110,643	155,888	86,735	137,500	224,235
Transfers between funds		-	-	-	405,580	(405,580)	-
Net movement in funds	10	45,245	110,643	155,888	492,315	(268,080)	224,235
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>1,176,819</u>	<u>18,637</u>	<u>1,195,456</u>	<u>684,504</u>	<u>286,717</u>	<u>971,221</u>
Fund balances at 31 December 2024		<u>1,222,064</u>	<u>129,280</u>	<u>1,351,344</u>	<u>1,176,819</u>	<u>18,637</u>	<u>1,195,456</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RENEWAL NORTHWEST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Goodwill	15		5,000		10,000
Tangible assets	16		825,705		871,240
Current assets					
Stocks	17	6,716		4,406	
Debtors	18	33,987		40,502	
Cash at bank and in hand		719,006		497,846	
		<u>759,709</u>		<u>542,754</u>	
Creditors: amounts falling due within one year	20	<u>(39,070)</u>		<u>(28,538)</u>	
Net current assets			<u>720,639</u>		<u>514,216</u>
Total assets less current liabilities			<u>1,551,344</u>		<u>1,395,456</u>
Creditors: amounts falling due after more than one year	21		<u>(200,000)</u>		<u>(200,000)</u>
Net assets			<u>1,351,344</u>		<u>1,195,456</u>
The funds of the Charity					
Restricted income funds	24		129,280		18,637
Unrestricted funds	23		1,222,064		1,176,819
			<u>1,351,344</u>		<u>1,195,456</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 144 of the Charities Act 2011.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on


Athol Stuart Gordon (Sep 8, 2025 20:00:00 GMT+1)
Mr A S Gordon
Trustee


..Craig.Maffey.(Sep.9, 2025 10:25:03 GMT+1)
Mr C R Maffey
Trustee

Company registration number 7502624 (England and Wales)

RENEWAL NORTHWEST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	28		225,981		263,224
Investing activities					
Purchase of tangible fixed assets		(10,652)		(86,893)	
Proceeds from disposal of tangible fixed assets		2,000		-	
Investment income received		3,831		188	
Net cash used in investing activities			(4,821)		(86,705)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			221,160		176,519
Cash and cash equivalents at beginning of year			497,846		321,327
Cash and cash equivalents at end of year			<u>719,006</u>		<u>497,846</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Renewal NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is 61-63 Shaw Heath, Stockport, Cheshire, SK3 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over a 5 year period.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight line
Property improvements	10% Straight line
Fixtures, fittings & equipment	25% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	69,347	136,045	205,392	56,374	163,124	219,498

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	1,008,592	780,386
Other income	33,250	18,831
Charitable trading sales	1,041,842	799,217

5 Charitable activities

	2024 £	2023 £
Income from services	111,296	103,292
Rental income	42,051	41,829
	153,347	145,121

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	-	3,831	3,831	188	-	188

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Raising funds

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<u>Trading costs</u>				
Operating charity shops	99,130	7,625	106,755	59,042
Operating charity cafe	14,654	-	14,654	8,803
Staff costs	619,966	4,233	624,199	458,280
Support costs	353,723	-	353,723	277,269
	<u>1,087,473</u>	<u>11,858</u>	<u>1,099,331</u>	<u>803,394</u>

8 Charitable activities

	2024 £	2023 £
Charitable expenditure	17,376	23,917
Rental property costs	27,322	28,006
	<u>44,698</u>	<u>51,923</u>
Share of support costs (see note 11)	96,045	77,622
Share of governance costs (see note 11)	8,450	6,850
	<u>149,193</u>	<u>136,395</u>
Analysis by fund		
Unrestricted funds	131,818	112,478
Restricted funds	17,375	23,917
	<u>149,193</u>	<u>136,395</u>
For the year ended 31 December 2023		
Unrestricted funds	112,478	
Restricted funds	23,917	
	<u>136,395</u>	

9 Description of charitable activities

Charitable activities

The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	5,700	5,500
	Depreciation of owned tangible fixed assets	54,191	49,815
	Profit on disposal of tangible fixed assets	(4)	-
	Amortisation of intangible assets	5,000	5,000
		<u>59,887</u>	<u>59,315</u>
		£	£
11	Support costs allocated to activities	2024	2023
		£	£
	Depreciation	59,187	54,815
	Establishment costs	145,860	134,993
	Motor vehicle expenses	31,909	26,583
	Advertising	33,678	17,819
	Training	13,474	2,733
	Communication and IT	14,299	10,123
	Travel	5,699	4,676
	Legal and professional fees	51,770	39,965
	General office costs	33,129	24,569
	Other costs	60,763	38,615
	Governance costs	8,450	6,850
		<u>458,218</u>	<u>361,741</u>
		£	£
	Analysed between:		
	Trading	353,723	277,269
	Charitable activities	104,495	84,472
		<u>458,218</u>	<u>361,741</u>
		£	£

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Costs of £nil (2023 - £1,050) for trustee training were met by the charity.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	33	29
	<u>33</u>	<u>29</u>
Employment costs	2024	2023
	£	£
Wages and salaries	577,150	427,641
Social security costs	36,360	22,805
Other pension costs	10,689	7,834
	<u>624,199</u>	<u>458,280</u>
	<u>624,199</u>	<u>458,280</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Intangible fixed assets

	Goodwill £
Cost	
At 1 January 2024 and 31 December 2024	25,000
	<u>25,000</u>
Amortisation and impairment	
At 1 January 2024	15,000
Amortisation charged for the year	5,000
	<u>20,000</u>
At 31 December 2024	20,000
	<u>20,000</u>
Carrying amount	
At 31 December 2024	5,000
	<u>5,000</u>
At 31 December 2023	10,000
	<u>10,000</u>

On 17 December 2020 the charity purchased the Stockport House Clearances business.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Tangible fixed assets

	Land and buildings	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	515,568	349,735	35,990	65,373	966,666
Additions	-	2,379	3,278	4,995	10,652
Disposals	-	-	-	(2,995)	(2,995)
At 31 December 2024	<u>515,568</u>	<u>352,114</u>	<u>39,268</u>	<u>67,373</u>	<u>974,323</u>
Depreciation and impairment					
At 1 January 2024	-	39,013	19,088	37,325	95,426
Depreciation charged in the year	-	35,211	9,341	9,639	54,191
Eliminated in respect of disposals	-	-	-	(999)	(999)
At 31 December 2024	<u>-</u>	<u>74,224</u>	<u>28,429</u>	<u>45,965</u>	<u>148,618</u>
Carrying amount					
At 31 December 2024	<u>515,568</u>	<u>277,890</u>	<u>10,839</u>	<u>21,408</u>	<u>825,705</u>
At 31 December 2023	<u>515,568</u>	<u>310,722</u>	<u>16,902</u>	<u>28,048</u>	<u>871,240</u>

17 Stocks

	2024	2023
	£	£
Raw materials and consumables	<u>6,716</u>	<u>4,406</u>

18 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	105	-
Other debtors	19,043	20,292
Prepayments and accrued income	14,839	20,210
	<u>33,987</u>	<u>40,502</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19	Loans and overdrafts	2024	2023
		£	£
	Other loans	200,000	200,000
		<u>200,000</u>	<u>200,000</u>
	Payable after one year	200,000	200,000
		<u>200,000</u>	<u>200,000</u>
	Amounts included above which fall due after five years:		
	Payable by instalments	(164,815)	(187,037)
		<u>(164,815)</u>	<u>(187,037)</u>
	The charity received a loan from Emmaus Bible School in May 2022, the loan has a term of 15 years with repayments to commence on the 6th anniversary of the drawdown. The loan will be interest free.		
20	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other taxation and social security	8,706	6,970
	Other creditors	18,231	12,673
	Accruals and deferred income	12,133	8,895
		<u>39,070</u>	<u>28,538</u>
21	Creditors: amounts falling due after more than one year	2024	2023
		£	£
	Borrowings	200,000	200,000
		<u>200,000</u>	<u>200,000</u>
22	Retirement benefit schemes	2024	2023
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	10,689	7,834
		<u>10,689</u>	<u>7,834</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	1,176,819	1,264,536	(1,219,291)	-	1,222,064
	<u>1,176,819</u>	<u>1,264,536</u>	<u>(1,219,291)</u>	<u>-</u>	<u>1,222,064</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	684,504	1,000,900	(914,165)	405,580	1,176,819
	<u>684,504</u>	<u>1,000,900</u>	<u>(914,165)</u>	<u>405,580</u>	<u>1,176,819</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 January 2023	Incoming funds	Outgoing funds between funds	Transfer between funds	Balance at 1 January 2024	Incoming funds	Outgoing funds	Balance at 31 December 2024
	£	£	£	£	£	£	£	£
Accommodation for Homeless	130,170	137,212	(16,322)	(251,060)	-	129,626	(13,942)	115,684
Social Media Publicity	42	-	-	-	42	-	(42)	-
Shaw Heath	117,620	-	-	(117,620)	-	-	-	-
Cafe Building Project	36,900	-	-	(36,900)	-	-	-	-
Community Computers	453	25,912	(9,262)	-	17,103	10,250	(15,209)	12,144
Computer Lending Library	1,532	-	(40)	-	1,492	-	(40)	1,452
	<u>286,717</u>	<u>163,124</u>	<u>(25,624)</u>	<u>(405,580)</u>	<u>18,637</u>	<u>139,876</u>	<u>(29,233)</u>	<u>129,280</u>

On completion of capital projects the corresponding funds are moved to unrestricted reserves.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

25 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Intangible fixed assets	5,000	-	5,000
Tangible assets	825,705	-	825,705
Current assets/(liabilities)	591,359	129,280	720,639
Long term liabilities	(200,000)	-	(200,000)
	<u>1,222,064</u>	<u>129,280</u>	<u>1,351,344</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Intangible fixed assets	10,000	-	10,000
Tangible assets	871,240	-	871,240
Current assets/(liabilities)	495,579	18,637	514,216
Long term liabilities	(200,000)	-	(200,000)
	<u>1,176,819</u>	<u>18,637</u>	<u>1,195,456</u>

26 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	40,898	41,460
Between two and five years	36,000	76,898
	<u>76,898</u>	<u>118,358</u>

27 Related party transactions

Within trade creditors is £1,059 owed to a member of key management personnel. This is in relation to reimbursement of charity expenditure.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

28	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	155,888	224,235
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,831)	(188)
	Gain on disposal of tangible fixed assets	(4)	-
	Amortisation and impairment of intangible assets	5,000	5,000
	Depreciation and impairment of tangible fixed assets	54,191	49,815
	Movements in working capital:		
	(Increase) in stocks	(2,310)	(4,406)
	Decrease/(increase) in debtors	6,515	(12,882)
	Increase in creditors	10,532	8,317
	(Decrease) in deferred income	-	(6,667)
	Cash generated from operations	225,981	263,224
29	Analysis of changes in net funds	At 1 January 2024	Cash flows At 31 December 2024
		£	£
	Cash at bank and in hand	497,846	719,006
	Loans falling due after more than one year	(200,000)	(200,000)
		<u>297,846</u>	<u>519,006</u>











Renewal NorthWest 2024 accounts - OFS updated


Final Audit Report

2025-09-09

Created:	2025-09-06
By:	Wesley Downs (wesley@renewal-nw.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAlaoHF_K1qfpA02HdeLgy6-pRU9Wjcg


"Renewal NorthWest 2024 accounts - OFS updated" History

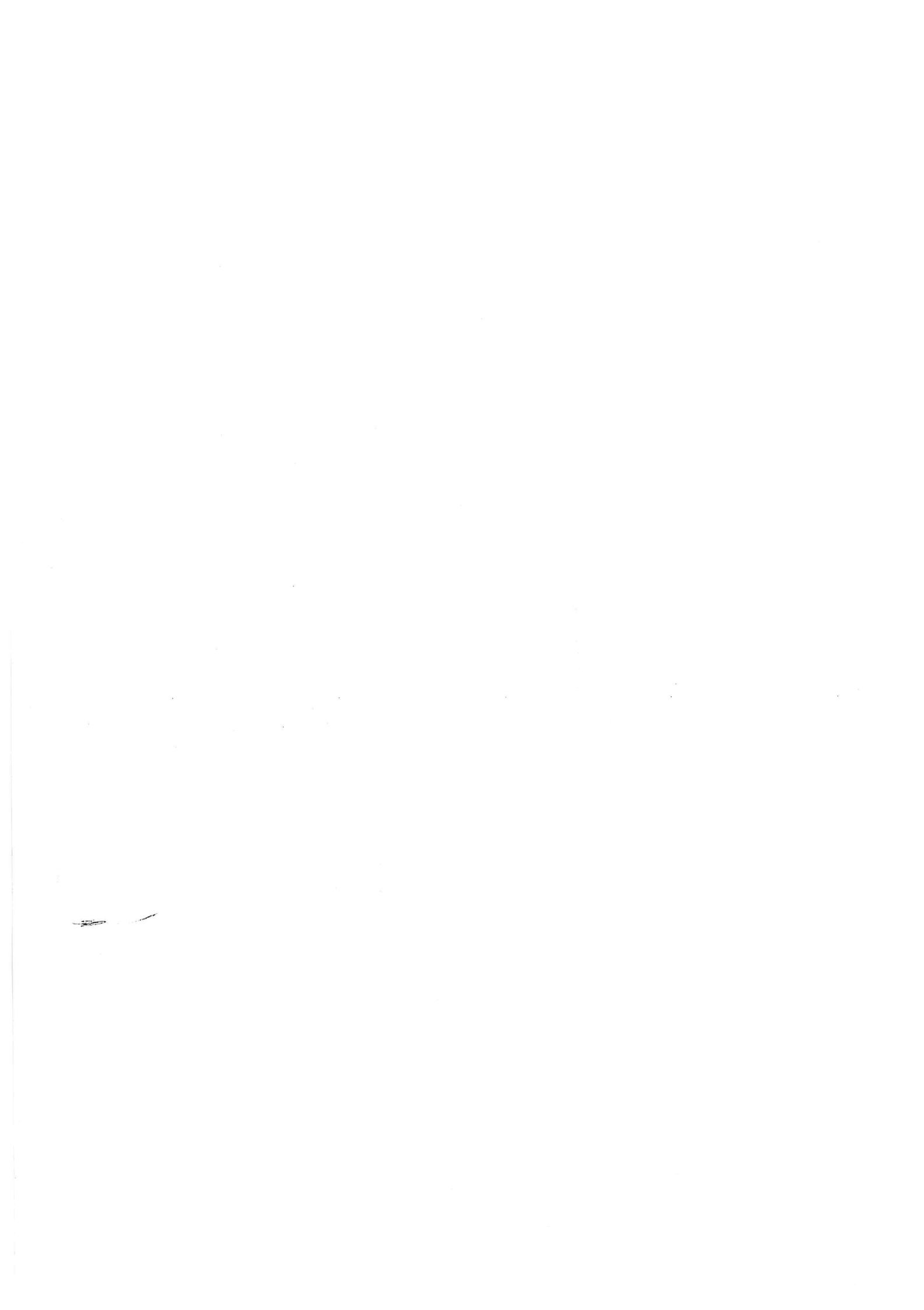
-  Document created by Wesley Downs (wesley@renewal-nw.com)
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-  Document emailed to stuart.gordon850@ntlworld.com for signature
2025-09-06 - 10:45:44 AM GMT
-  Document emailed to craigmaffey@aol.com for signature
2025-09-06 - 10:45:45 AM GMT
-  Document emailed to andrewpauldutton@gmail.com for signature
2025-09-06 - 10:45:45 AM GMT
-  Email viewed by andrewpauldutton@gmail.com
2025-09-08 - 7:36:05 AM GMT
-  Signer andrewpauldutton@gmail.com entered name at signing as Andrew Dutton
2025-09-08 - 7:39:10 AM GMT
-  Document e-signed by Andrew Dutton (andrewpauldutton@gmail.com)
Signature Date: 2025-09-08 - 7:39:12 AM GMT - Time Source: server
-  Email viewed by stuart.gordon850@ntlworld.com
2025-09-08 - 6:58:10 PM GMT
-  Signer stuart.gordon850@ntlworld.com entered name at signing as Atholl Stuart Gordon
2025-09-08 - 6:59:58 PM GMT
-  Document e-signed by Atholl Stuart Gordon (stuart.gordon850@ntlworld.com)
Signature Date: 2025-09-08 - 7:00:00 PM GMT - Time Source: server

 Email viewed by craigmaffey@aol.com
2025-09-09 - 9:16:48 AM GMT

 Signer craigmaffey@aol.com entered name at signing as Craig Maffey
2025-09-09 - 9:25:01 AM GMT

 Document e-signed by Craig Maffey (craigmaffey@aol.com)
Signature Date: 2025-09-09 - 9:25:03 AM GMT - Time Source: server

 Agreement completed.
2025-09-09 - 9:25:03 AM GMT



RENEWAL NORTH WEST

England & Wales - Charity number 1145056

Accounts

Charity registration number 1145056

Company registration number 7502624 (England and Wales)

RENEWAL NORTHWEST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

RENEWAL NORTHWEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Durrant Mr A P Dutton Mr A S Gordon Mr C R Maffey Dr D J Watts	
Secretary	Mr C R Maffey	
Senior management	Mr W Downs	Chief executive officer
Charity number	1145056	
Company number	7502624	
Principal address	61-63 Shaw Heath Stockport Cheshire SK3 8BH	
Registered office	61-63 Shaw Heath Stockport Cheshire SK3 8BH	
Auditor	Richardson Swift Audit Ltd Chartered Accountants Statutory Auditor 11 Laura Place Bath United Kingdom BA2 4BL	
Bankers	Santander Bank PO Box 10102 21 Prescot Street London E1 8TN	
	The Co-operative Bank plc Head Office PO Box 101 1 Balloon Street Manchester M60 4EP	
Solicitors	Knights PLC Two Saint Peters Square Manchester M2 3AA	

RENEWAL NORTHWEST

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RENEWAL NORTHWEST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity has three objectives which are as follows:

- (1) The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.
- (2) The relief of financial hardship among people living in the Greater Manchester area by providing such persons with items of affordable furniture and other household accessories and support in setting up home, which, through lack of means, they could not otherwise afford.
- (3) The advancement of the Christian Faith by such charitable means as the Trustees from time to time shall determine.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities to further our First Objective

The relief of unemployment-

During 2023 we have provided a work experience and training programme (Community Work Programme) for unemployed people at our 61-63 Shaw Heath, Stockport facility which consists of several rented large units.

We have welcomed volunteers to our Programme from various sources, some of whom were 'self-referred'.

Once a volunteer has completed the induction process and initial assessment, their work experience is designed to suit each individual's ability and requirements. Many of these people have not been in work for several years prior to their coming to us.

The work experience we provide is quite varied and sometimes involves all departments of our operation or may just focus on one speciality. The main areas where experience can be gained are;

- (a) Furniture display and showroom sales,
- (b) Logistics (collection and delivery of furniture and white goods),
- (c) Computers,
- (d) Bric-a-brac sorting and selling of items,
- (e) ebay
- (f) Waste Management, Clearances/Removals,
- (g) Electrical Refurbishment
- (h) Cafe work

Specific training has been available in disciplines such as customer handling, refurbishment of computers or electrical appliances and portable appliance testing competency. We have provided opportunities for furniture making and restoration and general office training. Individuals can be provided with training related to online advertising of our recycled goods which in turn can lead to opportunities in computing and handling e-commerce advertising and sales.

During 2023, we have been developing a property at 26 Buxton Road to support our residential programme. As a result there was additional work experience and training in building/fit out works.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The provision of food and Temporary accommodation–

The Provision of food-

Providing food for homeless unemployed individuals was reassessed at the end of 2018/beginning of 2019. As a result, the weekly 'Drop in' on Sunday afternoons and our 'Street Work Programme' on Sunday evenings, both based in Manchester city centre, were suspended. This was due to an increase in risk linked to these activities, mainly due to the spice drug that has had an adverse impact on the atmosphere amongst some of the groups that we were seeking to reach.

During 2020, we have commenced an alternative way of providing food because of the hardship facing many families due to the Covid-19 Pandemic. We were able to provide food hampers and gas/electric vouchers to support those on reduced incomes, which included some of our staff who were part of the Government furlough scheme. This continued during 2021 and 2022, but this has become less of a priority for the charity and the focus instead has been on employment and accommodation.

Temporary accommodation:

Temporary accommodation has been a central part of the work of Renewal North West for the benefit of homeless adults, most of which have had a history of alcohol abuse, drug abuse, or are ex-offenders. This has previously been provided at two locations in Stockport:

- For the first phase of the Programme, participants were accommodated in separate basement flats on the lower floor of our Executive Officer's private residence in Stockport.
- The second phase, in the Charity's house nearby.

Providing for this need remains a focus for Renewal North West, but we have been conscious of the developing needs of individuals referred to us, along with an increase in risk. During 2021 and 2022, the strategy for this side of the work has been developing and during 2022, we were able to commence use of the flat accommodation above the cafe. At the end of 2022, we completed on the purchase of a new building to further this work, 26 Buxton Road. Work on this property has progressed during 2023. Once this facility is fully operational, we will be able to house and care for another 5 individuals on our residential programme, doubling our current capacity. Residents come to us through various channels, but most often this happens through a referral via the prison chaplaincy service.

The charity has suspended use of our Executive Officer's private residence for temporary accommodation, as this no longer aligns with the strategy and risk tolerances agreed by the Trustees.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

Activities to further our Second Objective

Providing affordable furniture and essential household goods-

We have used our rented space at 61-63 Shaw Heath, Stockport to display low cost large and small essential items of furniture, white goods and smaller electrical appliances along with bric-a-brac and clothing for sale. The majority of the items we have had available were used and had been donated but some white goods were brand new.

The fact that we have available low-cost items for sale is widely known in the area now that we have been operating for well over ten years. Advertisements for Renewal North West's services also stress the low-cost aspect. Consequently, we supply many needy local people, who exist on benefits or low incomes, with furniture and other household accessories to help them in their need.

To give an idea of the specific essential needs there follows a list of the types of items that we have supplied at affordable prices in the year:

FURNITURE: Sofas (leather and Fabric), riser recliner armchairs, easy chairs, wing backed chairs, sideboards, display cabinets, dining tables and chairs, kitchen stools, bookcases, TV stands, coffee tables, conservatory furniture, bedroom furniture such wardrobes, bedside cabinets, bed bases and headboards. In addition to this bedroom furniture we have supplied many reasonably priced mattresses.

ELECTRICAL GOODS: Electric cookers, washing machines, fridges, freezers, dishwashers and integrated appliances. Smaller items: Microwaves, vacuum cleaners, toasters, kettles, irons, TV's, DVD players, music systems etc.

Many of the larger items we have delivered for a small additional charge and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

CLOTHING: We have displayed and sold a large selection of Men's, ladies and children's items of clothing and a good variety of donated Bric-a-brac items such as ornaments, vases, picture frames, cups saucers and cutlery. The availability of all these low-cost items has proved to be a great benefit to those in financial hardship in the Stockport area throughout the year.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Activities to further our Third Objective

Advancement of the Christian Faith:

Our Faith in Christ forms the essential basis and motivation for everything we do in pursuit of our objectives for the benefit of others. The Lord Jesus, when quoting the prophet Isaiah made His mission clear: 'The Spirit of the Lord is upon me, because he hath anointed me to preach the gospel to the poor; he hath sent me to heal the broken hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised' (Luke 4 v 18). We would seek to follow His example in concern and care for the most marginalised. It remains our desire whenever possible to enable others to discover the truth about this unique Person and for them to experience the transforming power of a Christ filled life. Our activities that help advance the Christian faith are set out below.

Organisational structure and leadership: Our Executive Officer, managers and some key volunteers are all Christians, seeking to serve God through their roles. Some of these individuals would express a sense of calling to the work of Renewal North West. As such, both the leadership of the organisation as a whole and the operation of the functions on a day-to-day basis are led with the priority of advancing the Christian faith.

Christian focus session for volunteers and staff: The first hour of each working day at 61-63 Shaw Heath consists of a session to focus exclusively on the message of hope available through Jesus Christ. This daily session is freely available to all volunteers and staff.

The hour is usually divided into segments for singing and watching video clips of Christian songs and a segment devoted to a Bible reading and talk. We have seen that this routine 'sets us up' for each day and is an excellent way to facilitate the advancement of the Christian faith.

Free Christian literature provision: Our furniture showroom is used to display literature consisting of Bibles, portions of scripture and Christian leaflets etc. These are available to any of our beneficiaries who want them free of charge. Free literature is sometimes distributed outdoors by individual workers in the Charity.

Personal Christian testimony: We also promote the Christian faith in the most effective way by our supporters sharing their experiences of how Jesus Christ has transformed their own lives. These one-to-one witnessing opportunities often arise in our day-to-day business as customers browse in our showroom. Stories of freedom from drug or drink dependency because of God's power in an individual, certainly serve to advance the Christian faith.

Systematic Bible teaching: Volunteers often benefit from regular systematic teaching sessions which are often presented in video format followed by opportunity for discussion. These sessions certainly help the participants to develop in the Christian faith.

Cafe: Adjacent to our furniture showroom, our cafe,'Refresh' is a facility for us to meet people from the community and informally share the message of the gospel.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Achievements in 2023 related to our objectives

First Object Achievements - The relief of unemployment

Throughout 2023, **89 individuals** have been provided with work experience and skills development to support them back into work.

Throughout 2023, 32 individuals have been employed through Renewal NW. This has brought each individual renewed hope and a transformed life. For many, this has meant for them a break in long term benefit dependency thus representing a saving to the Public Purse in benefit payments. They had discovered that a fixed routine and meaningful occupation of time helped self-esteem more than time spent unoccupied at home.

Residential Programme:

Changes required to the residential programme

As referred to in our 2020 report, we had undertaken a risk assessment of the residential programme and in conjunction with planning for the future, identified the following:

- The increased complexity of need has led us to decide that the arrangement of accommodation being provided in self-contained units within our Executive Officer's own home is no longer an appropriate solution for this aspect of the work.
- A probation officer has indicated that a more suitable arrangement for the work would be an independent staffed arrangement
- The Strategy for the work developed during 2021 and 2022 which includes refurbishment of the flat above the cafe to provide temporary accommodation and purchase of a property a new building to further this work, 26 Buxton Road. The flat was completed during 2022, as was the purchase of 26 Buxton Road. Work to develop the Buxton Road property has continued during 2023.

Second Object Achievements - The relief of financial hardship

During 2023 we have sold **165,566** items of low cost, high-quality household goods sold to the community to benefit those in financial need in the Greater Manchester area and Stockport in particular. There were 55,861 transactions through our showroom.

This has included the following being rehomed:

- **3,602** electrical items
- **154,979** items of bric-a-brac and clothing
- **6,168** items from house clearances

We have also provided the following **additional services**:

- **163** clearances and removals carried out
- **1,275** deliveries into the community, including low-cost installation services to help those customers requiring most assistance through lack of means.

Recycling achievement – Our programme of supplying low-cost items such as furniture and electrical goods has a consequential environmental benefit. Effectively we have recycled many items which would otherwise have been disposed of by tipping. This undoubtedly provides a benefit to the public good and the impact is **~711 tonnes** have been saved from landfill and **~854* tonnes of CO2 emissions** saved from the atmosphere.

As part of our Community Computers work, the following has been achieved:

- **4,125** devices redistributed for reuse or recycling
- **13.3 tonnes** of WEEE prevented from landfill
- **376** devices provided into the community at low-cost to help get people online
- **96** devices provided into under resources homes for free

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Third Object Achievements - The advancement of the Christian Faith

It is very difficult to quantify achievements in relation to this third object simply because the outcome of believing faith in the Lord Jesus is a work of God, but it is important to note the following:

- Our responsibility is to preach; the Lord Jesus said 'Go ye into all the world, and preach the gospel' (Mark 16 v 15). The activity of making the gospel message known brings glory to the Lord Jesus and effectively is advancement of the Christian faith.
- There is always evidence of saving faith in the Lord Jesus. Titus 3 v 5 describes it as 'the washing of regeneration' literally meaning to be born again. It is the act of God's Holy Spirit whereby new life is implanted in a person and brings about a radical change between what they were before salvation and the life after becoming a Christian.
- Individuals who become Christians would speak of their salvation: 'if thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised him from the dead, thou shalt be saved' (Romans 10 v 9)

Daily Christian focus session for volunteers and staff: We have shown numerous videos of Christian songs and delivered many messages to present the truth of the Christian faith in these sessions. The positive response from many of the individuals who have attended bears testimony to the effectiveness of these times toward the advancement of the Christian faith. Certain people have confessed how that learning more about the Christian faith presented in this format, has convinced them of its veracity. During 2023, 248 sessions were held (for each working day), generally lasting 1 hour and on average attended by 20 volunteers/employees; based on average attendance, 4,960 hours were covered. In addition to these formal times, many informal conversations and one-to-one discussions 'on the job' have taken place between Christian managers and volunteers during the year.

Distribution of Bibles and Christian literature: Bibles and Christian literature are available free of charge at 61-63 Shaw Heath and these items are taken regularly. Genuine Christian faith can only grow after germination of the 'living' Word of God.

Systematic Bible study: Some volunteers have benefited again this year by participating in thematic and consecutive Bible teaching sessions. This teaching was provided under the auspices of our Executive Officer Wesley Downs. Regular local church attendance for these individuals also provided opportunities for knowing more about Christian topics.

Both these openings for learning have borne positive results, witnessed by the changed behaviour and attitude of these former offenders. These changes provide evidence that the Christian faith has advanced in their lives resulting in tangible Public Benefit.

'Refresh' cafe: We sold 4,226 hot drinks during the year. As well as meeting a need in the area, the cafe also provides a venue for members of the public to drop in and engage with the message of the Christian gospel through informal conversation.

Social media: We reached 18,213 people through social media, which also gives the opportunity for them to engage with the message of the Christian gospel.

Human resources

Renewal North West's vision is to transform lives and bring hope through Jesus Christ, so people and their lives are at the forefront of everything we do. We seek to show every individual person who comes through our doors the love of God in real, personal and practical ways.

We believe our work is about relationships and not things and so we endeavour to treat every person the same, with no person deemed more important than any other from the Executive Officer to the newest volunteer. We want to be a place where people feel loved, cared for and respected.

We offer our employees multiple benefits, such as offering them an extra day off on their birthdays, so that they can share that day as they wish.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

Each employee is also registered for the Employee Assistance Programme through Peninsula, which is a 24-hour helpline from Health Assured to support them through any of life's issues or problems. They can call a free 24-hour confidential helpline or go online to the website to use the vast array of resources on offer.

Alongside this process, they can also have one to one meeting with a designated staff member to talk through any problems they may be experiencing either at work or home. We have a true open-door policy and the employees are encouraged daily to communicate anything that may be negatively affecting them, knowing it will be dealt with in a confidential, non-judgemental way.

We offer training opportunities to all staff members to develop their knowledge and skills and have recently completed 'First Aid' and 'Manual Handling' qualifications for all our employees, which are qualifications that are nationally recognised. Toolbox talks are also held at least once a week for all staff that will focus on a specific area of health and safety and this again helps each person to stay safe and grow in the knowledge and practical applications of their workplace.

The good work done has enabled us to employ 23 people who originally began life with us at Renewal as volunteers and 4 of these people commenced employment with us during 2023. From long term unemployment, these individuals have been able to break down the barriers to achieving employment. Also, during 2023, 7 individuals have left Renewal for other employment opportunities.

Each month we have a 'Worker of the Month' award, voted for by all staff members and the selection process includes both employees and volunteers. We ask for a nomination and a reason, so we can offer positive encouragement to those nominated.

We have had 89 different people receive work experience, skills development and employment opportunities, resulting in a positive experience. These volunteers have come to us through local agencies, the Job Centre, Local Community Mental Health team, Churches, Probation and self-referrals.

Volunteers are fundamental to our operation and so they are treated with equal importance in every facet of our work. They are offered a full range of opportunities and leave us having grown in their practical skillsets, but also personally as they always grow in their self-esteem, confidence and positivity. Our biggest problem at times is with regards volunteers wanting to stay for longer than their support workers are willing to allow. This is because they know they are working in a safe environment in which they are appreciated and valued.

Renewal North West hold a volunteer celebration each year, where each volunteer is asked to come in and they receive a small gift as a token of our appreciation, and they are given the recognition they deserve for their hard work.

Volunteers can have a one-to-one meeting with a designated staff member to talk about any issues or problems they may be experiencing. Wherever possible Renewal will help, for example, by either signposting or assisting in keeping their journals up to date or with claims being made.

Some employees/volunteers have been provided with accommodation during the year. Whilst this is not part of the overall 'programme', it has supported in providing stable housing for those who may not otherwise be able to afford it, or who may not be a priority for council accommodation.

Impacts

Our impact report for 2023 is appended and details some personal testimonies of those who have benefited from the work of Renewal North West.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Details of our income, cost of sales, profit and expenses for 2023 is shown in the accompanying accounts.

Comments on Forward Planning

We have maintained the smooth running of Renewal North West's operation from various sources of income in 2023. We are thankful that an element of success across all areas of the operation, together with the support that has been provided, has enabled us to continue to develop and invest in the organisation.

We have not actively sought nor advertised for donations in 2023, but we really appreciate those gifts which we have received from individuals and churches who have donated so generously. God has supplied all our need and demonstrated His faithfulness throughout the year. He is worthy of all the glory.

Reserves Policy

The policy is to keep sufficient funds to meet the day-to-day ebbs and flows of working capital, our aim being to reflect this in the bank Business Reserve account. These funds are monitored closely on an ongoing basis. The reserve policy covers a period of 3 months' operational costs.

The Charity's total Capital and Reserves at 31 December 2023 stood at **£1,195,456**

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

Other Policies

(a) Health and Safety: This policy is designed and enforced to provide and maintain a safe place of work and a safe and healthy working environment for our volunteers and others. It sets out information in the promotion, awareness and understanding of health and safety throughout the workforce. Regular assessments of risks to volunteers and others are required to be made. Specific attention is given to ensuring the safety and absence of health risks in connection with the use, handling and storage of all articles substances and equipment.

Issues covered are fire safety, first aid, electrical equipment protocols, drug/alcohol controls, manual handling and driving. Our smoke free policy is also highlighted within the policy. Renewal Northwest endeavours to take all reasonable precautions to provide and maintain working conditions which are safe, healthy and that comply with all statutory requirements and codes of practice.

(b) Vulnerable Adults: The protection of vulnerable adults from abuse is a priority in all sections of Renewal North West's operation. Safeguarding and promoting the welfare of vulnerable adults is paramount to our work and is key to our objectives. Adequate training on safeguarding Adults is provided for the staff and all helping volunteers.

DBS disclosures - We are committed to safer recruitment policies and practices for Trustees and volunteers which includes having enhanced DBS disclosures for Trustees and Helping volunteers when indicated.

(c) Equal Opportunities: Renewal North West is an equal opportunity employer and is committed to the policy of treating all its employees and job applicants equally. Our employment policy is to provide fair and fulfilling employment. We train our employees to allow them to develop as best suits their individual needs as well as those of the charity.

Renewal has a policy of paying the living wage to all employees.

(d) Anti- Harassment: This policy outlines our commitment to provide a work environment in which all employees are treated with respect and dignity and that is free of harassment and bullying based upon age, disability, gender reassignment, race (including colour, nationality and ethnic or national origins), religion or belief, sex and/or sexual orientation. Breaching the terms of this policy could constitute unlawful discrimination and could be treated as gross misconduct under the company's disciplinary procedure.

(e) Anti-Fraud Policy: This policy highlights the seriousness of fraud and other forms of dishonesty and outlines the measures the company takes to detect and deter it. This policy is reviewed on an annual basis and has within it procedures to be followed for detection and investigation.

(f) Remuneration of helping volunteers: Our policy includes reimbursement of any travel expenses incurred by our volunteers as they travel to work by bus or train. These costs are normally reimbursed on a daily or weekly basis. Lunches are provided freely for all volunteers as required.

(g) Whistle blowing Policy: Renewal North West is committed to protecting individuals who make certain disclosures about any instance of malpractice or wrong doing in the public interest. We believe in a culture of transparency and openness that encourages individuals to voice their concerns without fear of intimidation or recrimination. If any individual does voice concerns, they can expect a satisfactory explanation and their concern will be treated confidentially and rigorously investigated.

(h) Drivers best practice policy: This policy sets out the standards we expect of our van drivers as they carry out their duties of delivery and collection of donated goods.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Main Residual Risks

No present strategic risks

Executive Officer Wesley Downs is responsible for the identification and mitigation of day-to-day risks as a result of the activities of Renewal North West.

Temporary accommodation

It was recognised in 2017 that the individuals on the residential programme have increased and complex needs and with this comes a greater risk given that the temporary accommodation is provided in units adjoining our Executive Officer's own home, which is in a residential area.

It was recognised that a more suitable arrangement would be required and from 2021 to 2022 the strategy was developed for 'Renewal living'. During 2022 we were able to commence use of the flat accommodation above the cafe and at the end of 2022, we completed on the purchase of a new building to further this work, 26 Buxton Road. Work on the property progressed during 2023. Once this facility is fully operational, we will be able to house and care for another 5 individuals on our residential programme, doubling our current capacity. Residents come to us through various channels, but most often this happens through a referral via the prison chaplaincy service.

It is necessary to comment that we always consider our future plans subject to the will of God and are looking for His leading in plans.

Structure, governance and management

The Charity is a company limited by guarantee, registered with Companies House on 24 January 2011 and with the Charity Commission on 14 December 2011. Its Articles of Association are the governing document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Davies	(Resigned 3 May 2023)
Mrs S Durrant	
Mr A P Dutton	
Mr A S Gordon	
Mr C R Maffey	
Mrs A Newall	(Resigned 1 March 2024)
Dr D J Watts	

The need for the choice and appointment of new trustees is considered by the existing board on a regular basis and appointments are effective by a resolution of the board. Notice of such meetings and any proposed appointment must be received by all the trustees well in advance. New appointees must also have previously expressed their willingness to act.

A director appointed by a resolution of the other directors must retire at the next annual general meeting following their appointment and may be re-elected. Trustees who have been longest in office since their last appointment must retire by rotation at each annual general meeting but can then also be re-elected.

Prior to their appointment, new trustees are made aware of the importance of the role and the responsibilities attached to it. There follows an induction process which includes an introduction to the history of the Charity and details of its aims and objects with emphasis of the Public Benefit aspect. New trustees are also provided with copies of The Articles of Association of the Charitable Company and its various policies.

RENEWAL NORTHWEST

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The routine management and administration is carried out by Mr W Downs (Executive Officer) who is responsible to the board of Trustees and reports directly to them.

The board of Trustees meets at least three times annually and at any other time when it becomes necessary to review progress and make decisions as they plan the future development of the Charity. The executive officer is usually present at the meetings of the trustees as he has the added responsibility of implementing their decisions on a day-to-day basis.

In November 2023, the Trustees held their annual 'Strategy Day', to support development of the strategic planning of the charity.

Auditor

In accordance with the company's articles, a resolution proposing that Richardson Swift Audit Ltd be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.


.....

Mr A P Dutton

Trustee

Dated:

RENEWAL NORTHWEST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also the directors of Renewal NorthWest for the purpose of company law, are responsible for preparing the Trustees' Report 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 Charity will continue in operation.

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

RENEWAL NORTHWEST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RENEWAL NORTHWEST

Opinion

We have audited the financial statements of Renewal NorthWest (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RENEWAL NORTHWEST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RENEWAL NORTHWEST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of this and similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act, Charities Act and UK GAAP, specifically FRS102 and the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those relating to safeguarding, health and safety, food hygiene and retail regulations.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The comparative figures are unaudited.

RENEWAL NORTHWEST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RENEWAL NORTHWEST

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Edwards BSc FCA (Senior Statutory Auditor)
For and on behalf of Richardson Swift Audit Ltd

Chartered Accountants
Statutory Auditor

11 Laura Place
Bath
United Kingdom
BA2 4BL

27/9/24

Richardson Swift Audit Ltd is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RENEWAL NORTHWEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	56,374	163,124	219,498	106,303	54,513	160,816
Charitable activities	4	145,121	-	145,121	114,693	-	114,693
Other trading activities	5	799,217	-	799,217	723,754	-	723,754
Investments	6	188	-	188	8	-	8
Total income		1,000,900	163,124	1,164,024	944,758	54,513	999,271
Expenditure on:							
Raising funds	7	801,687	1,707	803,394	694,530	34,098	728,628
Charitable activities	8	112,478	23,917	136,395	78,626	13,481	92,107
Total expenditure		914,165	25,624	939,789	773,156	47,579	820,735
Net income		86,735	137,500	224,235	171,602	6,934	178,536
Transfers between funds		405,580	(405,580)	-	-	-	-
Net movement in funds	11	492,315	(268,080)	224,235	171,602	6,934	178,536
Reconciliation of funds:							
Fund balances at 1 January 2023		684,504	286,717	971,221	512,902	279,783	792,685
Fund balances at 31 December 2023		1,176,819	18,637	1,195,456	684,504	286,717	971,221

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RENEWAL NORTHWEST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Goodwill	15		10,000		15,000
Tangible assets	16		871,240		834,162
Current assets					
Stocks	17	4,406		-	
Debtors	18	40,502		27,620	
Cash at bank and in hand		497,846		321,327	
		<u>542,754</u>		<u>348,947</u>	
Creditors: amounts falling due within one year	20	<u>(28,538)</u>		<u>(26,888)</u>	
Net current assets			<u>514,216</u>		<u>322,059</u>
Total assets less current liabilities			<u>1,395,456</u>		<u>1,171,221</u>
Creditors: amounts falling due after more than one year	21		<u>(200,000)</u>		<u>(200,000)</u>
Net assets excluding pension liability			<u>1,195,456</u>		<u>971,221</u>
Net assets			<u><u>1,195,456</u></u>		<u><u>971,221</u></u>
The funds of the Charity					
Restricted income funds	24		18,637		286,717
Unrestricted funds			1,176,819		684,504
			<u>1,195,456</u>		<u>971,221</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

RENEWAL NORTHWEST

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

The financial statements were approved by the Trustees on

Atchell Stuart Gordon
Atchell Stuart Gordon 1 Sep 24 2014 09:55 GMT+1

Mr A S Gordon
Trustee

Craig Maffey
Craig Maffey 24 24 2023 11:54 GMT+1

Mr C R Maffey
Trustee

Company registration number 7502624 (England and Wales)

RENEWAL NORTHWEST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	29		263,224		201,744
Investing activities					
Purchase of tangible fixed assets		(86,893)		(356,611)	
Investment income received		188		8	
Net cash used in investing activities			(86,705)		(356,603)
Financing activities					
Repayment of borrowings		-		200,000	
Net cash (used in)/generated from financing activities			-		200,000
Net increase in cash and cash equivalents			176,519		45,141
Cash and cash equivalents at beginning of year			321,327		276,186
Cash and cash equivalents at end of year			<u>497,846</u>		<u>321,327</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Renewal NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is 61-63 Shaw Heath, Stockport, Cheshire, SK3 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over a 5 year period.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	nil
Property improvements	10% Straight line
Fixtures, fittings & equipment	25% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	56,374	163,124	219,498	106,303	54,513	160,816

4 Charitable activities

	2023 £	2022 £
Income from services	103,292	88,254
Rental income	41,829	26,439
	<u>145,121</u>	<u>114,693</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop income	780,386	701,842
Cafe income	18,831	21,912
Charitable trading sales	<u>799,217</u>	<u>723,754</u>

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>188</u>	<u>8</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Raising funds

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<u>Trading costs</u>				
Operating charity shops	59,002	40	59,042	47,549
Operating charity cafe	8,803	-	8,803	12,849
Staff costs	456,613	1,667	458,280	433,815
Support costs	277,269	-	277,269	234,415
	<u>801,687</u>	<u>1,707</u>	<u>803,394</u>	<u>728,628</u>

8 Charitable activities

	2023 £	2022 £
Charitable expenditure	23,917	13,286
Rental property costs	28,006	12,657
	<u>51,923</u>	<u>25,943</u>
Share of support costs (see note 10)	77,622	64,914
Share of governance costs (see note 10)	6,850	1,250
	<u>136,395</u>	<u>92,107</u>
Analysis by fund		
Unrestricted funds	112,478	78,626
Restricted funds	23,917	13,481
	<u>136,395</u>	<u>92,107</u>
For the year ended 31 December 2022		
Unrestricted funds	78,626	
Restricted funds	13,481	
	<u>92,107</u>	

9 Description of charitable activities

Charitable activities

The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Support costs allocated to activities

	2023	2022
	£	£
Depreciation	54,815	22,460
Establishment costs	134,993	109,079
Motor vehicle expense	26,583	26,200
Advertising	17,819	13,472
Training	2,733	9,953
Communications and IT	10,123	13,596
Travel	4,676	4,314
Legal and professional fees	39,965	38,490
General office costs	24,569	28,122
Other costs	38,615	33,643
Governance costs	6,850	1,250
	<u>361,741</u>	<u>300,579</u>
Analysed between:		
Trading	277,269	234,415
Charitable activities	84,472	66,164
	<u>361,741</u>	<u>300,579</u>

11 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,500	-
Depreciation of owned tangible fixed assets	49,815	17,460
Amortisation of intangible assets	5,000	5,000
	<u>59,315</u>	<u>22,460</u>

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

Costs of £1,050 for trustee training were met by the charity.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	29	28
	<u>29</u>	<u>28</u>
Employment costs	2023	2022
	£	£
Wages and salaries	427,641	403,635
Social security costs	22,805	22,665
Other pension costs	7,834	7,515
	<u>458,280</u>	<u>433,815</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Intangible fixed assets

	Goodwill £
Cost	
At 1 January 2023 and 31 December 2023	25,000
	<u>25,000</u>
Amortisation and impairment	
At 1 January 2023	10,000
Amortisation charged for the year	5,000
	<u>15,000</u>
At 31 December 2023	15,000
	<u>15,000</u>
Carrying amount	
At 31 December 2023	10,000
	<u>10,000</u>
At 31 December 2022	15,000
	<u>15,000</u>

On 17 December 2020 the charity purchased the Stockport House Clearances business.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Tangible fixed assets

	Land and buildings	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	515,568	302,373	21,449	40,383	879,773
Additions	-	47,362	14,541	24,990	86,893
At 31 December 2023	515,568	349,735	35,990	65,373	966,666
Depreciation and impairment					
At 1 January 2023	-	4,040	10,091	31,480	45,611
Depreciation charged in the year	-	34,973	8,997	5,845	49,815
At 31 December 2023	-	39,013	19,088	37,325	95,426
Carrying amount					
At 31 December 2023	515,568	310,722	16,902	28,048	871,240
At 31 December 2022	515,568	298,333	11,358	8,903	834,162

17 Stocks

	2023 £	2022 £
Raw materials and consumables	4,406	-

18 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	20,292	11,865
Prepayments and accrued income	20,210	15,755
	40,502	27,620

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Loans and overdrafts

	2023 £	2022 £
Other loans	200,000	200,000
Payable after one year	200,000	200,000
Amounts included above which fall due after five years:		
Payable by instalments	(187,037)	(200,000)

The charity received a loan from Emmaus Bible School in May 2022, the loan has a term of 15 years with repayments to commence on the 6th anniversary of the drawdown. The loan will be interest free.

20 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	22	-	6,667
Other creditors		19,643	15,225
Accruals and deferred income		8,895	4,996
		28,538	26,888

21 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Borrowings	200,000	200,000

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

22 Deferred income

	2023 £	2022 £
Other deferred income	-	6,667

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	-	6,667
Movements in the year:		
Deferred income at 1 January 2023	6,667	-
Released from previous periods	(6,667)	-
Resources deferred in the year	-	6,667
Deferred income at 31 December 2023	-	6,667

23 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,834	7,515

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 January 2022	Incoming funds	Outgoing funds	Balance at 1 January 2023	Incoming funds	Outgoing funds	Balance at 31 December 2023	Transfer between funds
	£	£	£	£	£	£	£	£
Accommodation for Homeless	120,500	25,280	(15,610)	130,170	137,212	(16,322)	-	(251,060)
Social Media Publicity	236	-	(194)	42	-	-	42	-
Shaw Heath	117,620	-	-	117,620	-	-	-	(117,620)
Cafe Building Project	36,900	-	-	36,900	-	-	-	(36,900)
Community Computers	2,978	29,233	(31,758)	453	25,912	(9,262)	17,103	-
Computer Lending Library	1,549	-	(17)	1,532	-	(40)	1,492	-
	<u>279,783</u>	<u>54,513</u>	<u>(47,579)</u>	<u>286,717</u>	<u>163,124</u>	<u>(25,624)</u>	<u>18,637</u>	<u>(405,580)</u>

As the above capital projects have been completed and the funds have all been spent in the purchase and renovation of building projects that have been capitalised, it is now deemed appropriate to move these assets to unrestricted reserves.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

25 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	684,504	1,000,900	(914,165)	405,580	1,176,819
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	512,902	944,758	(773,156)	-	684,504

26 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Intangible fixed assets	10,000	-	10,000
Tangible assets	871,240	-	871,240
Current assets/(liabilities)	495,579	18,637	514,216
Long term liabilities	(200,000)	-	(200,000)
	<u>1,176,819</u>	<u>18,637</u>	<u>1,195,456</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Intangible fixed assets	15,000	-	15,000
Tangible assets	549,472	284,690	834,162
Current assets/(liabilities)	320,032	2,027	322,059
Long term liabilities	(200,000)	-	(200,000)
	<u>684,504</u>	<u>286,717</u>	<u>971,221</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

27 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	41,460	-
Between two and five years	76,898	-
	<u>118,358</u>	<u>-</u>

28 Related party transactions

There were no disclosable related party transactions during the year (2022- none).

Key management personnel received no remuneration during the year and this role was done on an unquantifiable voluntary basis.

29 Cash generated from operations

	2023 £	2022 £
Surplus for the year	224,235	178,536
Adjustments for:		
Investment income recognised in statement of financial activities	(188)	(8)
Amortisation and impairment of intangible assets	5,000	5,000
Depreciation and impairment of tangible fixed assets	49,815	17,460
Movements in working capital:		
(Increase) in stocks	(4,406)	-
(Increase) in debtors	(12,882)	(3,768)
Increase/(decrease) in creditors	8,317	(2,143)
(Decrease)/increase in deferred income	(6,667)	6,667
Cash generated from operations	<u>263,224</u>	<u>201,744</u>

30 Analysis of changes in net funds

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	321,327	176,519	497,846
Loans falling due after more than one year	(200,000)	-	(200,000)
	<u>121,327</u>	<u>176,519</u>	<u>297,846</u>












Renewal NorthWest 2023 accounts - OFS

Final Audit Report

2024-09-24

Created:	2024-09-24
By:	Wesley Downs (wesley@renewal-nw.com)
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RENEWAL NORTH WEST

England & Wales - Charity number 1145056

Accounts

Charity registration number 1145056

Company registration number 7502624 (England and Wales)

RENEWAL NORTHWEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

RENEWAL NORTHWEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Durrant Mr A P Dutton Mr A S Gordon Mr C R Maffey Mrs A Newall Dr D J Watts
Secretary	Mr C R Maffey
Charity number	1145056
Company number	7502624
Principal address	61-63 Shaw Heath Stockport Cheshire SK3 8BH
Registered office	61-63 Shaw Heath Stockport Cheshire SK3 8BH
Independent examiner	ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Santander Bank PO Box 10102 21 Prescot Street London E1 8TN The Co-operative Bank plc Head Office PO Box 101 1 Balloon Street Manchester M60 4EP
Solicitors	Knights PLC Two Saint Peters Square Manchester M2 3AA

RENEWAL NORTHWEST

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RENEWAL NORTHWEST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity has three objectives which are as follows:

- (1) The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.
- (2) The relief of financial hardship among people living in the Greater Manchester area by providing such persons with items of affordable furniture and other household accessories and support in setting up home, which, through lack of means, they could not otherwise afford.
- (3) The advancement of the Christian Faith by such charitable means as the Trustees from time to time shall determine.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities to further our First Objective

The relief of unemployment-

During 2022 we have provided a work experience and training programme (Community Work Programme) for unemployed people at our 61-63 Shaw Heath, Stockport facility which consists of several rented large units.

We have welcomed volunteers to our Programme from various sources, some of whom were 'self-referred'.

Once a volunteer has completed the induction process and initial assessment, their work experience is designed to suit each individual's ability and requirements. Many of these people have not been in work for several years prior to their coming to us.

The work experience we provide is quite varied and sometimes involves all departments of our operation or may just focus on one speciality. The main areas where experience can be gained are;

- (a) Furniture display and showroom sales,
- (b) Logistics (collection and delivery of furniture and white goods),
- (c) Computers,
- (d) Bric-a-brac sorting and selling of items,
- (e) ebay
- (f) Waste Management, Clearances/Removals,
- (g) Electrical Refurbishment

Specific training has been available in disciplines such as customer handling, refurbishment of computers or electrical appliances and portable appliance testing competency. We have provided opportunities for furniture making and restoration and general office training. Individuals can be provided with training related to online advertising of our recycled goods which in turn can lead to opportunities in computing and handling e-commerce advertising and sales.

During 2022, we have completed the building/fit out works to our cafe/residential premises adjacent to our main showroom complex. As a result there was additional work experience and training in building/fit out works.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The provision of food and Temporary accommodation–

The Provision of food-

Providing food for homeless unemployed individuals was reassessed at the end of 2018/beginning of 2019. As a result, the weekly 'Drop in' on Sunday afternoons and our 'Street Work Programme' on Sunday evenings, both based in Manchester city centre, were suspended. This was due to an increase in risk linked to these activities, mainly due to the spice drug that has had an adverse impact on the atmosphere amongst some of the groups that we were seeking to reach.

During 2020, we have commenced an alternative way of providing food because of the hardship facing many families due to the Covid-19 Pandemic. We were able to provide food hampers and gas/electric vouchers to support those on reduced incomes, which included some of our staff who were part of the Government furlough scheme. This continued during 2021 and 2022, but this has become less of a priority for the charity and the focus instead has been on employment and accommodation.

Temporary accommodation:

Temporary accommodation has been a central part of the work of Renewal North West for the benefit of homeless adults, most of which have had a history of alcohol abuse, drug abuse, or are ex-offenders. This has previously been provided at two locations in Stockport:

- For the first phase of the Programme, participants were accommodated in separate basement flats on the lower floor of our Executive Officer's private residence in Stockport.
- The second phase, in the Charity's house nearby.

Providing for this need remains a focus for Renewal North West, but we have been conscious of the developing needs of individuals referred to us, along with an increase in risk. During 2021 and 2022, the strategy for this side of the work has been developing and during 2022, we were able to commence use of the flat accommodation above the cafe. At the end of 2022, we completed on the purchase of a new building to further this work, 26 Buxton Road. Once this facility is fully operational, we will be able to house and care for another 5 individuals on our residential programme, doubling our current capacity. Residents come to us through various channels, but most often this happens through a referral via the prison chaplaincy service.

The charity has suspended use of our Executive Officer's private residence for temporary accommodation, as this no longer aligns with the strategy and risk tolerances agreed by the Trustees.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Activities to further our Second Objective

Providing affordable furniture and essential household goods-

We have used our rented space at 61-63 Shaw Heath, Stockport to display low cost large and small essential items of furniture, white goods and smaller electrical appliances along with bric-a-brac and clothing for sale. The majority of the items we have had available were used and had been donated but some white goods were brand new.

The fact that we have available low-cost items for sale is widely known in the area now that we have been operating for well over ten years. Advertisements for Renewal North West's services also stress the low-cost aspect. Consequently, we supply many needy local people, who exist on benefits or low incomes, with furniture and other household accessories to help them in their need.

To give an idea of the specific essential needs there follows a list of the types of items that we have supplied at affordable prices in the year:

FURNITURE: Sofas (leather and Fabric), riser recliner armchairs, easy chairs, wing backed chairs, sideboards, display cabinets, dining tables and chairs, kitchen stools, bookcases, TV stands, coffee tables, conservatory furniture, bedroom furniture such wardrobes, bedside cabinets, bed bases and headboards. In addition to this bedroom furniture we have supplied many reasonably priced mattresses.

ELECTRICAL GOODS: Electric cookers, washing machines, fridges, freezers, dishwashers and integrated appliances. Smaller items: Microwaves, vacuum cleaners, toasters, kettles, irons, TV's, DVD players, music systems etc.

Many of the larger items we have delivered for a small additional charge and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

CLOTHING: We have displayed and sold a large selection of Men's, ladies and children's items of clothing and a good variety of donated Bric-a-brac items such as ornaments, vases, picture frames, cups saucers and cutlery. The availability of all these low-cost items has proved to be a great benefit to those in financial hardship in the Stockport area throughout the year.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Activities to further our Third Objective

Advancement of the Christian Faith:

Our Faith in Christ forms the essential basis and motivation for everything we do in pursuit of our objectives for the benefit of others. The Lord Jesus, when quoting the prophet Isaiah made His mission clear: 'The Spirit of the Lord is upon me, because he hath anointed me to preach the gospel to the poor; he hath sent me to heal the broken hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised' (Luke 4 v 18). We would seek to follow His example in concern and care for the most marginalised. It remains our desire whenever possible to enable others to discover the truth about this unique Person and for them to experience the transforming power of a Christ filled life. Our activities that help advance the Christian faith are set out below.

Organisational structure and leadership: Our Executive Officer, managers and some key volunteers are all Christians, seeking to serve God through their roles. Some of these individuals would express a sense of calling to the work of Renewal North West. As such, both the leadership of the organisation as a whole and the operation of the functions on a day-to-day basis are led with the priority of advancing the Christian faith.

Christian focus session for volunteers and staff: The first hour of each working day at 61-63 Shaw Heath consists of a session to focus exclusively on the message of hope available through Jesus Christ. This daily session is freely available to all volunteers and staff.

The hour is usually divided into segments for singing and watching video clips of Christian songs and a segment devoted to a Bible reading and talk. We have seen that this routine 'sets us up' for each day and is an excellent way to facilitate the advancement of the Christian faith.

Free Christian literature provision: Our furniture showroom is used to display literature consisting of Bibles, portions of scripture and Christian leaflets etc. These are available to any of our beneficiaries who want them free of charge. Free literature is sometimes distributed outdoors by individual workers in the Charity.

Personal Christian testimony: We also promote the Christian faith in the most effective way by our supporters sharing their experiences of how Jesus Christ has transformed their own lives. These one-to-one witnessing opportunities often arise in our day-to-day business as customers browse in our showroom. Stories of freedom from drug or drink dependency because of God's power in an individual, certainly serve to advance the Christian faith.

Systematic Bible teaching: Volunteers often benefit from regular systematic teaching sessions which are often presented in video format followed by opportunity for discussion. These sessions certainly help the participants to develop in the Christian faith.

Cafe: In addition to our furniture showroom, we opened our adjacent cafe, 'Refresh' on 1 February 2022. This is a facility for us to meet people from the community and informally share the message of the gospel.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Achievements in 2022 related to our objectives

First Object Achievements - The relief of unemployment

Throughout 2022, **83 individuals** have been provided with work experience and skills development to support them back into work.

Throughout 2022, 26 individuals have been employed through Renewal NW. This has brought each individual renewed hope and a transformed life. For many, this has meant for them a break in long term benefit dependency thus representing a saving to the Public Purse in benefit payments. They had discovered that a fixed routine and meaningful occupation of time helped self-esteem more than time spent unoccupied at home.

Residential Programme:

Changes required to the residential programme

As referred to in our 2020 report, we had undertaken a risk assessment of the residential programme and in conjunction with planning for the future, identified the following:

- The increased complexity of need has led us to decide that the arrangement of accommodation being provided in self-contained units within our Executive Officer's own home is no longer an appropriate solution for this aspect of the work.
- A probation officer has indicated that a more suitable arrangement for the work would be an independent staffed arrangement
- The Strategy for the work developed during 2021 and 2022 which includes refurbishment of the flat above the cafe to provide temporary accommodation and purchase of a property a new building to further with, 26 Buxton Road. The flat was completed during 2022, as was the purchase of 26 Buxton Road.

Second Object Achievements - The relief of financial hardship

During 2022 we have sold **151,578** items of low cost, high-quality household goods sold to the community to benefit those in financial need in the Greater Manchester area and Stockport in particular. There were 82,186 transactions through our showroom.

This has included the following being rehomed:

- **4,128** electrical items
- **131,670** items of bric-a-brac and clothing
- **3,651** items from house clearances

We have also provided the following **additional services**:

- **187** clearances and removals carried out
- **957** deliveries into the community, including low-cost installation services to help those customers requiring most assistance through lack of means.
- **1,488** furniture collections from the community

Recycling achievement – Our programme of supplying low-cost items such as furniture and electrical goods has a consequential environmental benefit. Effectively we have recycled many items which would otherwise have been disposed of by tipping. This undoubtedly provides a benefit to the public good and the impact is **~671 tonnes** have been saved from landfill and **~806* tonnes of CO2 emissions** saved from the atmosphere.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Third Object Achievements - The advancement of the Christian Faith

It is very difficult to quantify achievements in relation to this third object simply because the outcome of believing faith in the Lord Jesus is a work of God, but it is important to note the following:

- Our responsibility is to preach; the Lord Jesus said 'Go ye into all the world, and preach the gospel' (Mark 16 v 15). The activity of making the gospel message known brings glory to the Lord Jesus and effectively is advancement of the Christian faith.
- There is always evidence of saving faith in the Lord Jesus. Titus 3 v 5 describes it as 'the washing of regeneration' literally meaning to be born again. It is the act of God's Holy Spirit whereby new life is implanted in a person and brings about a radical change between what they were before salvation and the life after becoming a Christian.
- Individuals who become Christians would speak of their salvation: 'if thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised him from the dead, thou shalt be saved' (Romans 10 v 9)

Daily Christian focus session for volunteers and staff: We have shown numerous videos of Christian songs and delivered many messages to present the truth of the Christian faith in these sessions. The positive response from many of the individuals who have attended bears testimony to the effectiveness of these times toward the advancement of the Christian faith. Certain people have confessed how that learning more about the Christian faith presented in this format, has convinced them of its veracity. During 2022, 247 sessions were held (for each working day), generally lasting 1 hour and on average attended by 20 volunteers/employees; based on average attendance, 4,940 hours were covered. In addition to these formal times, many informal conversations and one-to-one discussions 'on the job' have taken place between Christian managers and volunteers during the year.

Distribution of Bibles and Christian literature: Bibles and Christian literature are available free of charge at 61-63 Shaw Heath and these items are taken regularly. Genuine Christian faith can only grow after germination of the 'living' Word of God.

Systematic Bible study: Some volunteers have benefited again this year by participating in thematic and consecutive Bible teaching sessions. This teaching was provided under the auspices of our Executive Officer Wesley Downs. Regular local church attendance for these individuals also provided opportunities for knowing more about Christian topics.

Both these openings for learning have borne positive results, witnessed by the changed behaviour and attitude of these former offenders. These changes provide evidence that the Christian faith has advanced in their lives resulting in tangible Public Benefit.

Cafe: Following the opening of our new cafe, 'Refresh' on 1 February 2022, we sold **5,247** hot drinks during the year. As well as meeting a need in the area, the cafe also provides a venue for members of the public to drop in and engage with the message of the Christian gospel through informal conversation.

Social media: We reached **17,744** people through social media, which also gives the opportunity for them to engage with the message of the Christian gospel.

Human resources

Renewal North West's vision is to transform lives and bring hope through Jesus Christ, so people and their lives are at the forefront of everything we do. We seek to show every individual person who comes through our doors the love of God in real, personal and practical ways.

We believe our work is about relationships and not things and so we endeavour to treat every person the same, with no person deemed more important than any other from the Executive Officer to the newest volunteer. We want to be a place where people feel loved, cared for and respected.

We offer our employees multiple benefits, such as offering them an extra day off on their birthdays, so that they can share that day as they wish.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Each employee is also registered for the Employee Assistance Programme through Peninsula, which is a 24-hour helpline from Health Assured to support them through any of life's issues or problems. They can call a free 24-hour confidential helpline or go online to the website to use the vast array of resources on offer.

Alongside this process, they can also have one to one meeting with a designated staff member to talk through any problems they may be experiencing either at work or home. We have a true open-door policy and the employees are encouraged daily to communicate anything that may be negatively affecting them, knowing it will be dealt with in a confidential, non-judgemental way.

We offer training opportunities to all staff members to develop their knowledge and skills and have recently completed 'First Aid' and 'Manual Handling' qualifications for all our employees, which are qualifications that are nationally recognised. Toolbox talks are also held at least once a week for all staff that will focus on a specific area of health and safety and this again helps each person to stay safe and grow in the knowledge and practical applications of their workplace.

The good work done has enabled us to employ 19 people who originally began life with us at Renewal as volunteers and 2 of these people commenced employment with us during 2022. From long term unemployment, these individuals have been able to break down the barriers to achieving employment. Also, during 2022, individuals have left Renewal for other employment opportunities.

Each month we have a 'Worker of the Month' award, voted for by all staff members and the selection process includes both employees and volunteers. We ask for a nomination and a reason, so we can offer positive encouragement to those nominated.

We have had 83 different people receive work experience and skills development, resulting in a positive experience. These volunteers have come to us through local agencies, the Job Centre, Local Community Mental Health team, Churches, Probation and self-referrals.

Volunteers are fundamental to our operation and so they are treated with equal importance in every facet of our work. They are offered a full range of opportunities and leave us having grown in their practical skillsets, but also personally as they always grow in their self-esteem, confidence and positivity. Our biggest problem at times is with regards volunteers wanting to stay for longer than their support workers are willing to allow. This is because they know they are working in a safe environment in which they are appreciated and valued.

Renewal North West hold a volunteer celebration each year, where each volunteer is asked to come in and they receive a small gift as a token of our appreciation, and they are given the recognition they deserve for their hard work.

Volunteers can have a one-to-one meeting with a designated staff member to talk about any issues or problems they may be experiencing. Wherever possible Renewal will help, for example, by either signposting or assisting in keeping their journals up to date or with claims being made.

Some employees/volunteers have been provided with accommodation during the year. Whilst this is not part of the overall 'programme', it has supported in providing stable housing for those who may not otherwise be able to afford it, or who may not be a priority for council accommodation.

Impacts

Our impact report for 2022 is appended and details some personal testimonies of those who have benefited from the work of Renewal North West.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 DECEMBER 2022*

Financial review

Details of our income, cost of sales, profit and expenses for 2022 is shown in the accompanying accounts.

Comments on Forward Planning

We have maintained the smooth running of Renewal North West's operation from various sources of income in 2022. We are thankful that an element of success across all areas of the operation, together with the support that has been provided, has enabled us to continue to develop and invest in the organisation.

We have not actively sought nor advertised for donations in 2022, but we really appreciate those gifts which we have received from individuals and churches who have donated so generously. God has supplied all our need and demonstrated His faithfulness throughout the year. He is worthy of all the glory.

Reserves Policy

The policy is to keep sufficient funds to meet the day-to-day ebbs and flows of working capital, our aim being to reflect this in the bank Business Reserve account. These funds are monitored closely on an ongoing basis. The reserve policy covers a period of 3 months' operational costs.

The Charity's total Capital and Reserves at 31 December 2022 stood at **£971,221**

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Other Policies

(a) Health and Safety: This policy is designed and enforced to provide and maintain a safe place of work and a safe and healthy working environment for our volunteers and others. It sets out information in the promotion, awareness and understanding of health and safety throughout the workforce. Regular assessments of risks to volunteers and others are required to be made. Specific attention is given to ensuring the safety and absence of health risks in connection with the use, handling and storage of all articles substances and equipment.

Issues covered are fire safety, first aid, electrical equipment protocols, drug/alcohol controls, manual handling and driving. Our smoke free policy is also highlighted within the policy. Renewal Northwest endeavours to take all reasonable precautions to provide and maintain working conditions which are safe, healthy and that comply with all statutory requirements and codes of practice.

(b) Vulnerable Adults: The protection of vulnerable adults from abuse is a priority in all sections of Renewal North West's operation. Safeguarding and promoting the welfare of vulnerable adults is paramount to our work and is key to our objectives. Adequate training on safeguarding Adults is provided for the staff and all helping volunteers.

DBS disclosures - We are committed to safer recruitment policies and practices for Trustees and volunteers which includes having enhanced DBS disclosures for Trustees and Helping volunteers when indicated.

(c) Equal Opportunities: Renewal North West is an equal opportunity employer and is committed to the policy of treating all its employees and job applicants equally. Our employment policy is to provide fair and fulfilling employment. We train our employees to allow them to develop as best suits their individual needs as well as those of the charity.

During 2022, Renewal adopted a policy of paying the living wage to all employees.

(d) Anti- Harassment: This policy outlines our commitment to provide a work environment in which all employees are treated with respect and dignity and that is free of harassment and bullying based upon age, disability, gender reassignment, race (including colour, nationality and ethnic or national origins), religion or belief, sex and/or sexual orientation. Breaching the terms of this policy could constitute unlawful discrimination and could be treated as gross misconduct under the company's disciplinary procedure.

(e) Anti-Fraud Policy: This policy highlights the seriousness of fraud and other forms of dishonesty and outlines the measures the company takes to detect and deter it. This policy is reviewed on an annual basis and has within it procedures to be followed for detection and investigation.

(f) Remuneration of helping volunteers: Our policy includes reimbursement of any travel expenses incurred by our volunteers as they travel to work by bus or train. These costs are normally reimbursed on a daily or weekly basis. Lunches are provided freely for all volunteers as required.

(g) Whistle blowing Policy: Renewal North West is committed to protecting individuals who make certain disclosures about any instance of malpractice or wrong doing in the public interest. We believe in a culture of transparency and openness that encourages individuals to voice their concerns without fear of intimidation or recrimination. If any individual does voice concerns, they can expect a satisfactory explanation and their concern will be treated confidentially and rigorously investigated.

(h) Drivers best practice policy: This policy sets out the standards we expect of our van drivers as they carry out their duties of delivery and collection of donated goods.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Main Residual Risks

No present strategic risks

We expect that there will be new risks added to our strategic risk log when our residential programme scales up during 2023.

Executive Officer Wesley Downs is responsible for the identification and mitigation of day-to-day risks as a result of the activities of Renewal North West.

Temporary accommodation

It was recognised in 2017 that the individuals on the residential programme have increased and complex needs and with this comes a greater risk given that the temporary accommodation is provided in units adjoining our Executive Officer's own home, which is in a residential area.

It has been recognised that a more suitable arrangement would be required and from 2021 to 2022 the strategy was developed for 'Renewal living'. During 2022 we were able to commence use of the flat accommodation above the cafe and at the end of 2022, we completed on the purchase of a new building to further this work, 26 Buxton Road. Once this facility is fully operational, we will be able to house and care for another 5 individuals on our residential programme, doubling our current capacity. Residents come to us through various channels, but most often this happens through a referral via the prison chaplaincy service.

It is necessary to comment that we always consider our future plans subject to the will of God and are looking for His leading in plans.

Structure, governance and management

The Charity is a company limited by guarantee, registered with Companies House on 24 January 2011 and with the Charity Commission on 14 December 2011. Its Articles of Association are the governing document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Davies (Resigned 15 May 2023)
Mrs S Durrant
Mr A P Dutton
Mr A S Gordon
Mr C R Maffey
Mrs A Newall
Dr D J Watts

Atholl Gordon and Angela Newall both retired and were re-appointed as Trustees on 11 July 2022.

The need for the choice and appointment of new trustees is considered by the existing board on a regular basis and appointments are effective by a resolution of the board. Notice of such meetings and any proposed appointment must be received by all the trustees well in advance. New appointees must also have previously expressed their willingness to act.

A director appointed by a resolution of the other directors must retire at the next annual general meeting following their appointment and may be re-elected. Trustees who have been longest in office since their last appointment must retire by rotation at each annual general meeting but can then also be re-elected.

Prior to their appointment, new trustees are made aware of the importance of the role and the responsibilities attached to it. There follows an induction process which includes an introduction to the history of the Charity and details of its aims and objects with emphasis of the Public Benefit aspect. New trustees are also provided with copies of The Articles of Association of the Charitable Company and its various policies.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

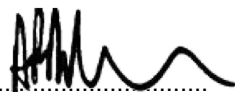
None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The routine management and administration is carried out by Mr W Downs (Executive Officer) who is responsible to the board of Trustees and reports directly to them.

The board of Trustees meets at least three times annually and at any other time when it becomes necessary to review progress and make decisions as they plan the future development of the Charity. The executive officer is usually present at the meetings of the trustees as he has the added responsibility of implementing their decisions on a day-to-day basis.

In November 2022, the Trustees held their annual 'Charity Governance Training and Strategy Day', to support development of capability in their roles. Focus was given to development of the 'Renewal Living' aspect of the work.

The Trustees' report was approved by the Board of Trustees.



Mr A P Dutton

Trustee

Dated: 14 September 2023

RENEWAL NORTHWEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RENEWAL NORTHWEST

I report to the Trustees on my examination of the financial statements of Renewal NorthWest (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated:

RENEWAL NORTHWEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Offerings and donations received	3	106,303	54,513	160,816	174,578	70,747	245,325
Charitable activities	4	114,693	-	114,693	100,829	-	100,829
Charitable trading sales	5	723,754	-	723,754	455,943	-	455,943
Investments	6	8	-	8	107	-	107
Total income		<u>944,758</u>	<u>54,513</u>	<u>999,271</u>	<u>731,457</u>	<u>70,747</u>	<u>802,204</u>
Expenditure on:							
Raising funds	7	694,530	34,098	728,628	615,683	11,784	627,467
Charitable activities	8	78,626	13,481	92,107	62,722	15,762	78,484
Total expenditure		<u>773,156</u>	<u>47,579</u>	<u>820,735</u>	<u>678,405</u>	<u>27,546</u>	<u>705,951</u>
Net income for the year/ Net movement in funds		171,602	6,934	178,536	53,052	43,201	96,253
Fund balances at 1 January 2022		512,902	279,783	792,685	459,850	236,582	696,432
Fund balances at 31 December 2022		<u>684,504</u>	<u>286,717</u>	<u>971,221</u>	<u>512,902</u>	<u>279,783</u>	<u>792,685</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RENEWAL NORTHWEST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Goodwill	13		15,000		20,000
Tangible assets	14		834,162		495,011
Current assets					
Debtors	15	27,620		23,852	
Cash at bank and in hand		321,327		276,186	
		<u>348,947</u>		<u>300,038</u>	
Creditors: amounts falling due within one year	17	(26,888)		(22,364)	
Net current assets			322,059		277,674
Total assets less current liabilities			1,171,221		792,685
Creditors: amounts falling due after more than one year	18		(200,000)		-
Net assets			<u>971,221</u>		<u>792,685</u>
Income funds					
Restricted funds	20		286,717		279,783
Unrestricted funds			684,504		512,902
			<u>971,221</u>		<u>792,685</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

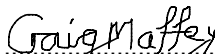
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 August 2023



Mr A S Gordon
Trustee



Mr C R Maffey
Trustee

Company registration number 7502624

RENEWAL NORTHWEST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	23		201,744		120,506
Investing activities					
Purchase of tangible fixed assets		(356,611)		(111,685)	
Investment income received		8		107	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(356,603)		(111,578)
Financing activities					
Repayment of borrowings		200,000		-	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) financing activities			200,000		-
			<u> </u>		<u> </u>
Net increase in cash and cash equivalents			45,141		8,928
Cash and cash equivalents at beginning of year			276,186		267,258
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			321,327		276,186
			<u> </u>		<u> </u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Renewal NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is 61-63 Shaw Heath, Stockport, Cheshire, SK3 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over a 5 year period.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	nil
Property improvements	nil
Fixtures, fittings & equipment	25% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Offerings and donations received

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	106,303	54,513	160,816	105,291	70,747	176,038
Government grants	-	-	-	69,287	-	69,287
	<u>106,303</u>	<u>54,513</u>	<u>160,816</u>	<u>174,578</u>	<u>70,747</u>	<u>245,325</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022	2021
	£	£
Income from services	88,254	89,167
Rental income	26,439	11,662
	<u>114,693</u>	<u>100,829</u>

5 Charitable trading sales

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	701,842	455,943
Cafe income	21,912	-
	<u>723,754</u>	<u>455,943</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>8</u>	<u>107</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<u>Trading costs</u>				
Operating charity shops	47,532	17	47,549	26,420
Operating charity cafe	12,849	-	12,849	-
Staff costs	399,734	34,081	433,815	395,447
Support costs	234,415	-	234,415	205,600
	<u>694,530</u>	<u>34,098</u>	<u>728,628</u>	<u>627,467</u>

8 Charitable activities

	2022 £	2021 £
Charitable expenditure	13,286	14,255
Rental property costs	12,657	5,881
	<u>25,943</u>	<u>20,136</u>
Share of support costs (see note 10)	64,914	57,148
Share of governance costs (see note 10)	1,250	1,200
	<u>92,107</u>	<u>78,484</u>
Analysis by fund		
Unrestricted funds	78,626	62,722
Restricted funds	13,481	15,762
	<u>92,107</u>	<u>78,484</u>
For the year ended 31 December 2021		
Unrestricted funds	62,722	
Restricted funds	15,762	
	<u>78,484</u>	

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Description of charitable activities

Homeless support

The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	22,460	-	22,460	19,786	-	19,786
Establishment costs	109,079	-	109,079	94,351	-	94,351
Motor vehicle expenses	26,200	-	26,200	16,610	-	16,610
Advertising	13,472	-	13,472	23,080	-	23,080
Training	9,953	-	9,953	5,248	-	5,248
Communications and IT	13,596	-	13,596	9,120	-	9,120
Travel	4,314	-	4,314	3,121	-	3,121
Legal and professional fees	38,490	-	38,490	41,509	-	41,509
General office costs	28,122	-	28,122	24,462	-	24,462
Other costs	33,643	-	33,643	25,461	-	25,461
Accountancy and Independent Examination	-	1,250	1,250	-	1,200	1,200
	<u>299,329</u>	<u>1,250</u>	<u>300,579</u>	<u>262,748</u>	<u>1,200</u>	<u>263,948</u>
Analysed between						
Trading	234,415	-	234,415	205,600	-	205,600
Charitable activities	64,914	1,250	66,164	57,148	1,200	58,348
	<u>299,329</u>	<u>1,250</u>	<u>300,579</u>	<u>262,748</u>	<u>1,200</u>	<u>263,948</u>

Governance costs includes payments to the independent Examiner of £1,250 (2021- £1,200) for the Independent examination, preparation of accounts and other services.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
28	24

Employment costs

	2022 £	2021 £
Wages and salaries	403,635	371,243
Social security costs	22,665	17,799
Other pension costs	7,515	6,405
	<u>433,815</u>	<u>395,447</u>

13 Intangible fixed assets

	Goodwill £
Cost	
At 1 January 2022 and 31 December 2022	<u>25,000</u>
Amortisation and impairment	
At 1 January 2022	5,000
Amortisation charged for the year	5,000
	<u>10,000</u>
At 31 December 2022	
Carrying amount	
At 31 December 2022	<u>15,000</u>
At 31 December 2021	<u>20,000</u>

On 17 December 2020 the charity purchased the Stockport House Clearances business.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Tangible fixed assets

	Land and buildings	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2022	184,031	281,313	17,435	40,383	523,162
Additions	331,537	21,060	4,014	-	356,611
At 31 December 2022	515,568	302,373	21,449	40,383	879,773
Depreciation and impairment					
At 1 January 2022	-	-	5,643	22,508	28,151
Depreciation charged in the year	-	-	8,488	8,972	17,460
At 31 December 2022	-	-	14,131	31,480	45,611
Carrying amount					
At 31 December 2022	515,568	302,373	7,318	8,903	834,162
At 31 December 2021	184,031	281,313	11,792	17,875	495,011

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	11,865	13,709
Prepayments and accrued income	15,755	10,143
	27,620	23,852

16 Loans and overdrafts

	2022 £	2021 £
Other loans	200,000	-
Payable after one year	200,000	-
Amounts included above which fall due after five years:		
Payable by instalments	(200,000)	-

The charity received a loan from Emmaus Bible School in May 2022, the loan has a term of 15 years with repayments to commence on the 6th anniversary of the drawdown. The loan will be interest free.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	19	6,667	-
Other creditors		15,225	15,425
Accruals and deferred income		4,996	6,939
		<u>26,888</u>	<u>22,364</u>

18 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Borrowings	<u>200,000</u>	<u>-</u>

19 Deferred income

	2022 £	2021 £
Other deferred income	<u>6,667</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>6,667</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 January 2022	-	-
Resources deferred in the year	<u>6,667</u>	<u>-</u>
Deferred income at 31 December 2022	<u>6,667</u>	<u>-</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2022
	Balance at 1 January 2021	Incoming funds	Outgoing funds	Balance at 1 January 2022	Incoming funds	Outgoing funds	
	£	£	£	£	£	£	£
Accommodation for Homeless	90,677	44,080	(14,257)	120,500	25,280	(15,610)	130,170
Social Media Publicity	900	-	(664)	236	-	(194)	42
Shaw Heath	118,105	-	(485)	117,620	-	-	117,620
Cafe Building Project	26,900	10,000	-	36,900	-	-	36,900
Community Computers	-	15,000	(12,022)	2,978	29,233	(31,758)	453
Computer Lending Library	-	1,667	(118)	1,549	-	(17)	1,532
	<u>236,582</u>	<u>70,747</u>	<u>(27,546)</u>	<u>279,783</u>	<u>54,513</u>	<u>(47,579)</u>	<u>286,717</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Analysis of net assets between funds

	Unrestricted Fund 2022 £	Restricted Fund 2022 £	Total 2022 £	Unrestricted Fund 2021 £	Restricted Fund 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Intangible fixed assets	15,000	-	15,000	20,000	-	20,000
Tangible assets	549,472	284,690	834,162	219,991	275,020	495,011
Current assets/(liabilities)	320,032	2,027	322,059	272,911	4,763	277,674
Long term liabilities	(200,000)	-	(200,000)	-	-	-
	<u>684,504</u>	<u>286,717</u>	<u>971,221</u>	<u>512,902</u>	<u>279,783</u>	<u>792,685</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2021- none).

Key management personnel received no remuneration during the year and this role was done on an unquantifiable voluntary basis.

23 Cash generated from operations

	2022 £	2021 £
Surplus for the year	178,536	96,253
Adjustments for:		
Investment income recognised in statement of financial activities	(8)	(107)
Amortisation and impairment of intangible assets	5,000	5,000
Depreciation and impairment of tangible fixed assets	17,460	14,786
Movements in working capital:		
(Increase)/decrease in stocks	-	1,131
(Increase) in debtors	(3,768)	(10,096)
(Decrease)/increase in creditors	(2,143)	13,539
Increase in deferred income	6,667	-
Cash generated from operations	<u>201,744</u>	<u>120,506</u>

24 Analysis of changes in net funds

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	276,186	45,141	321,327
Loans falling due after more than one year	-	(200,000)	(200,000)
	<u>276,186</u>	<u>(154,859)</u>	<u>121,327</u>

RENEWAL NORTH WEST

England & Wales - Charity number 1145056

Accounts

Charity registration number 1145056

Company registration number 7502624 (England and Wales)

RENEWAL NORTHWEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

RENEWAL NORTHWEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Davies
Mrs S Durrant
Mr A P Dutton
Mr A S Gordon
Mr C R Maffey
Mrs A Newall
Dr D J Watts

Secretary

Mr C R Maffey

Charity number

1145056

Company number

7502624

Principal address

61-63 Shaw Heath
Stockport
Cheshire
SK3 8BH

Registered office

61-63 Shaw Heath
Stockport
Cheshire
SK3 8BH

Independent examiner

ART Accountants Limited
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Bankers

Santander Bank
PO Box 10102
21 Prescott Street
London
E1 8TN

The Co-operative Bank plc
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Solicitors

Knights PLC
Two Saint Peters Square
Manchester
M2 3AA

RENEWAL NORTHWEST

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RENEWAL NORTHWEST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity has three objectives which are as follows:

- (1) The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.
- (2) The relief of financial hardship among people living in the Greater Manchester area by providing such persons with items of affordable furniture and other household accessories and support in setting up home, which, through lack of means, they could not otherwise afford.
- (3) The advancement of the Christian Faith by such charitable means as the Trustees from time to time shall determine.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities to further our First Objective

The relief of unemployment-

During 2021 we have provided a work experience and training programme (Community Work Programme) for unemployed people at our 61-63 Shaw Heath, Stockport facility which consists of several rented large units.

We have welcomed volunteers to our Programme from various sources, some of whom were 'self-referred'.

Once a volunteer has completed the induction process and initial assessment, their work experience is designed to suit each individual's ability and requirements. Many of these people have not been in work for several years prior to their coming to us.

The work experience we provide is quite varied and sometimes involves all departments of our operation or may just focus on one speciality. The main areas where experience can be gained are;

- (a) Furniture display and showroom sales,
- (b) Logistics (collection and delivery of furniture and white goods),
- (c) Computers,
- (d) Bric-a-brac sorting and selling of items,
- (e) ebay
- (f) Waste Management, Clearances/Removals,
- (g) Electrical Refurbishment

Specific training has been available in disciplines such as customer handling, refurbishment of computers or electrical appliances and portable appliance testing competency. We have provided opportunities for furniture making and restoration and general office training. Individuals can be provided with training related to online advertising of our recycled goods which in turn can lead to opportunities in computing and handling e-commerce advertising and sales.

During 2021, we have continued building/fit out works to our cafe/residential premises adjacent to our main showroom complex. As a result there was additional work experience and training in building/fit out works.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The provision of food and Temporary accommodation--

The Provision of food-

Providing food for homeless unemployed individuals was reassessed at the end of 2018/beginning of 2019. As a result, the weekly 'Drop in' on Sunday afternoons and our 'Street Work Programme' on Sunday evenings, both based in Manchester city centre, were suspended. This was due to an increase in risk linked to these activities, mainly due to the spice drug that has had an adverse impact on the atmosphere amongst some of the groups that we were seeking to reach.

During 2020, we have commenced an alternative way of providing food because of the hardship facing many families due to the Covid-19 Pandemic. We were able to provide food hampers to support those on reduced incomes, which included most of our staff who were part of the Government furlough scheme. This continued during 2021.

Temporary accommodation:

Temporary accommodation has been a central part of the work of Renewal North West for the benefit of homeless adults, most of which have had a history of alcohol abuse, drug abuse, or are ex-offenders. This has previously been provided at two locations in Stockport:

- For the first phase of the Programme, participants were accommodated in separate basement flats on the lower floor of our Executive Officer's private residence in Stockport.
- The second phase, in the Charity's house nearby.

Providing for this need remains a focus for Renewal North West, but we have been conscious of the developing needs of individuals referred to us, along with an increase in risk. During 2021, the strategy for this side of the work has been developing and it is likely that a self-contained residential premises will be required and that significant investment will be needed in the residential part of the charity. In the meantime, the flat accommodation above the café has been developed during 2021, so that this could be used alongside the house from 2022.

The charity has suspended use of our Executive Officer's private residence for temporary accommodation, as this no longer aligns with the strategy and risk tolerances agreed by the Trustees.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Activities to further our Second Objective

Providing affordable furniture and essential household goods-

We have used our rented space at 61-63 Shaw Heath, Stockport to display low cost large and small essential items of furniture, white goods and smaller electrical appliances along with bric-a-brac and clothing for sale. The majority of the items we have had available were used and had been donated but some white goods were brand new.

The fact that we have available low-cost items for sale is widely known in the area now that we have been in these premises for well over ten years. Advertisements for Renewal North West's services also stress the low-cost aspect. Consequently, we supply many needy local people, who exist on benefits or low incomes, with furniture and other household accessories to help them in their need.

To give an idea of the specific essential needs there follows a list of the types of items that we have supplied at affordable prices in the year:

FURNITURE: Sofas (leather and Fabric), riser recliner armchairs, easy chairs, wing backed chairs, sideboards, display cabinets, dining tables and chairs, kitchen stools, bookcases, TV stands, coffee tables etc. and conservatory furniture, bedroom furniture such wardrobes, bedside cabinets, bed bases and headboards. In addition to this bedroom furniture we have supplied many reasonably priced mattresses.

ELECTRICAL GOODS: Electric cookers, washing machines, fridges, freezers, dishwashers and integrated appliances. Smaller items: Microwaves, vacuum cleaners, toasters, kettles, irons, TV's, DVD players, music systems etc.

Many of the larger items we have delivered for a small additional charge and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

CLOTHING: We have displayed and sold a large selection of Men's, ladies and children's items of clothing and a good variety of donated Bric-a-brac items such as ornaments, vases, picture frames, cups saucers and cutlery. The availability of all these low-cost items has proved to be a great benefit to those in financial hardship in the Stockport area throughout the year.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Activities to further our Third Objective

Advancement of the Christian Faith:

Our Faith in Christ forms the essential basis and motivation for everything we do in pursuit of our objectives for the benefit of others. The Lord Jesus, when quoting the prophet Isaiah made His mission clear: 'The Spirit of the Lord is upon me, because he hath anointed me to preach the gospel to the poor; he hath sent me to heal the broken hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised' (Luke 4 v 18). We would seek to follow His example in concern and care for the most marginalised. It remains our desire whenever possible to enable others to discover the truth about this unique Person and for them to experience the transforming power of a Christ filled life. Our activities that help advance the Christian faith are set out below.

Organisational structure and leadership: Our Executive Officer, managers and some key volunteers are all Christians, seeking to serve God through their roles. Some of these individuals would express a sense of calling to the work of Renewal North West. As such, both the leadership of the organisation as a whole and the operation of the functions on a day-to-day basis are led with the priority of advancing the Christian faith.

Christian focus session for volunteers and staff: The first hour of each working day at 61-63 Shaw Heath consists of a session to focus exclusively on the message of hope available through Jesus Christ. This daily session is freely available to all volunteers and staff.

The hour is usually divided into segments for singing and watching video clips of Christian songs and a segment devoted to a Bible reading and talk. We have seen that this routine 'sets us up' for each day and is an excellent way to facilitate the advancement of the Christian faith.

Free Christian literature provision: Our furniture showroom is used to display literature consisting of Bibles, portions of scripture and Christian leaflets etc. These are available to any of our beneficiaries who want them free of charge. Free literature is sometimes distributed outdoors by individual workers in the Charity.

Personal Christian testimony: We also promote the Christian faith in the most effective way by our supporters sharing their experiences of how Jesus Christ has transformed their own lives. These one-to-one witnessing opportunities often arise in our day-to-day business as customers browse in our showroom. Stories of freedom from drug or drink dependency because of God's power in an individual, certainly serve to advance the Christian faith.

Systematic Bible teaching: Volunteers often benefit from regular systematic teaching sessions which are often presented in video format followed by opportunity for discussion. These sessions certainly help the participants to develop in the Christian faith.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Achievements in 2021 related to our objectives

First Object Achievements - The relief of unemployment

Throughout 2021, **35 individuals** have been provided with work experience and skills development to support them back into work.

21 formerly unemployed individuals are now employed through Renewal NW. This has brought each individual renewed hope and a transformed life. This has meant for them a break in long term benefit dependency thus representing a saving to the Public Purse in benefit payments. They had discovered that a fixed routine and meaningful occupation of time helped self-esteem more than time spent unoccupied at home.

Residential Programme:

During 2021 our residential programme has been placed on hold.

Changes required to the residential programme

As referred to in our 2020 report, we had undertaken a risk assessment of the residential programme and in conjunction with planning for the future identified the following:

- The increased complexity of need has led us to decide that the arrangement of accommodation being provided in self-contained units within our Executive Officer's own home is no longer an appropriate solution for this aspect of the work.
- A probation officer has indicated that a more suitable arrangement for the work would be an independent staffed arrangement
- The last person to receive temporary accommodation left us in November 2018 and we are not continuing to provide this service from our Executive Officer's home
- We commenced planning for an independent staffed 'hostel' type arrangement in 2019, though due to the challenges of Covid-19 in 2020, our focus has been on managing the existing operations of the organisation. We therefore suspended our planning for a new residential programme in 2020, which recommenced in 2021.
- During 2021 we re-commenced development of a high-level strategy for the residential programme, which incorporated testing the business case on various properties.

Second Object Achievements - The relief of financial hardship

During 2021 we have sold **85,910** items of low cost, high-quality household goods to the community to benefit those of financial need in the Greater Manchester area and Stockport in particular. This has included the following being rehomed:

- **4,014** items of furniture.
- **2,363** electrical items.
- **75,338** items of bric-a-brac and clothing.

3,634 items have been sold through eBay, proving a wider geographical impact.

We have also provided the following **additional services**:

- **213** house and office clearances carried out
- **837** deliveries into the community, including low-cost installation services to help those customers requiring most assistance through lack of means.
- **979** furniture collections from the community

Recycling achievement – Our programme of supplying low-cost items such as furniture and electrical goods has a consequential environmental benefit. Effectively we have recycled many items which would otherwise have been disposed of by tipping. This undoubtedly provides a benefit to the public good and the impact is **450 metric tons** have been saved from landfill.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Third Object Achievements - The advancement of the Christian Faith

It is very difficult to quantify achievements in relation to this third object simply because the outcome of believing faith in the Lord Jesus is a work of God, but it is important to note the following:

- Our responsibility is to preach; the Lord Jesus said 'Go ye into all the world, and preach the gospel' (Mark 16 v 15). The activity of making the gospel message known brings glory to the Lord Jesus and effectively is advancement of the Christian faith.
- There is always evidence of saving faith in the Lord Jesus. Titus 3 v 5 describes it as 'the washing of regeneration' literally meaning to be born again. It is the act of God's Holy Spirit whereby new life is implanted in a person and brings about a radical change between what they were before salvation and the life after becoming a Christian.
- Individuals who become Christians would speak of their salvation: 'if thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised him from the dead, thou shalt be saved' (Romans 10 v 9)

Daily Christian focus session for volunteers and staff: We have shown numerous videos of Christian songs and delivered many messages to present the truth of the Christian faith in these sessions. The positive response from many of the individuals who have attended bears testimony to the effectiveness of these times toward the advancement of the Christian faith. Certain people have confessed how that learning more about the Christian faith presented in this format, has convinced them of its veracity. During 2021, 197 sessions were held (for each working day), generally lasting 1 hour and on average attended by 20 volunteers/employees; based on average attendance, 3,940 hours were covered. In addition to these formal times, many informal conversations and one-to-one discussions 'on the job' have taken place between Christian managers and volunteers during the year.

Distribution of Bibles and Christian literature: Bibles and Christian literature are available free of charge at 61-63 Shaw Heath and these items are taken regularly. Genuine Christian faith can only grow after germination of the 'living' Word of God.

Systematic Bible study: Some volunteers have benefited again this year by participating in thematic and consecutive Bible teaching sessions. This teaching was provided under the auspices of our Executive Officer Wesley Downs. Regular local church attendance for these individuals also provided opportunities for knowing more about Christian topics.

Both these openings for learning have borne positive results, witnessed by the changed behaviour and attitude of these former offenders. These changes provide evidence that the Christian faith has advanced in their lives resulting in tangible Public Benefit.

Human resources

Renewal North West's vision is to transform lives and bring hope through Jesus Christ, so people and their lives are at the forefront of everything we do. We seek to show every individual person who comes through our doors the love of God in real, personal and practical ways.

We believe our work is about relationships and not things and so we endeavour to treat every person the same, with no person deemed more important than any other from the Executive Officer to the newest volunteer. We want to be a place where people feel loved, cared for and respected.

We offer our employees multiple benefits, such as offering them an extra day off on their birthdays, so that they can share that day as they wish.

Each employee is also registered for the Employee Assistance Programme through Peninsula, which is a 24-hour helpline from Health Assured to support them through any of life's issues or problems. They can call a free 24-hour confidential helpline or go online to the website to use the vast array of resources on offer.

Alongside this process, they can also have one to one meeting with a designated staff member to talk through any problems they may be experiencing either at work or home. We have a true open-door policy and the employees are encouraged daily to communicate anything that may be negatively affecting them, knowing it will be dealt with in a confidential, non-judgemental way.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

We offer training opportunities to all staff members to develop their knowledge and skills and have recently completed 'First Aid' and 'Manual Handling' qualifications for all our employees, which are qualifications that are nationally recognised. Toolbox talks are also held at least once a week for all staff that will focus on a specific area of health and safety and this again helps each person to stay safe and grow in the knowledge and practical applications of their workplace.

The good work done has enabled us to employ 18 people who originally began life with us at Renewal as volunteers and 9 of these people commenced employment with us during 2020. From long term unemployment, these individuals have been able to break down the barriers to achieving employment.

Each month we have a 'Worker of the Month' award, voted for by all staff members and the selection process includes both employees and volunteers. We ask for a nomination and a reason, so we can offer positive encouragement to those nominated.

We have had 19 different people receive work experience and skills development, resulting in a positive experience. These volunteers have come to us through local agencies, the Job Centre, Local Community Mental Health team, Churches, Probation and self-referrals.

Volunteers are fundamental to our operation and so they are treated with equal importance in every facet of our work. They are offered a full range of opportunities and leave us having grown in their practical skillsets, but also personally as they always grow in their self-esteem, confidence and positivity. Our biggest problem at times is with regards volunteers wanting to stay for longer than their support workers are willing to allow. This is because they know they are working in a safe environment in which they are appreciated and valued.

Renewal North West hold a volunteer celebration each year, where each volunteer is asked to come in and they receive a small gift as a token of our appreciation, and they are given the recognition they deserve for their hard work.

Volunteers can have a one-to-one meeting with a designated staff member to talk about any issues or problems they may be experiencing. Wherever possible Renewal will help, for example, by either signposting or assisting in keeping their journals up to date or with claims being made.

Some employees/volunteers have been provided with accommodation during the year. Whilst this is not part of the overall 'programme', it has supported in providing stable housing for those who may not otherwise be able to afford it, or who may not be a priority for council accommodation.

Impacts

Our impact report for 2021 is appended and details some personal testimonies of those who have benefited from the work of Renewal North West.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Details of our income, cost of sales, profit and expenses for 2021 is shown in the accompanying accounts.

Comments on Forward Planning

We have maintained the smooth running of Renewal North West's operation from various sources of income in 2021. We are thankful that an element of success across all areas of the operation, together with the support that has been provided, has enabled us to continue to develop and invest in the organisation.

We have also been able to support the well-being of employees during 2021 with use of the Government's job retention scheme, which ended in September 2021.

We have not actively sought nor advertised for donations in 2021, but we really appreciate those gifts which we have received from individuals and churches who have donated so generously. God has supplied all our need and demonstrated His faithfulness throughout the year. He is worthy of all the glory.

Reserves Policy

The policy is to keep sufficient funds to meet the day-to-day ebbs and flows of working capital, our aim being to reflect this in the bank Business Reserve account. These funds are monitored closely on an ongoing basis.

The Charity's total Capital and Reserves at 31 December 2021 stood at **£792,685**

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Other Policies

(a) Health and Safety: This policy is designed and enforced to provide and maintain a safe place of work and a safe and healthy working environment for our volunteers and others. It sets out information in the promotion, awareness and understanding of health and safety throughout the workforce. Regular assessments of risks to volunteers and others are required to be made. Specific attention is given to ensuring the safety and absence of health risks in connection with the use, handling and storage of all articles substances and equipment.

Issues covered are fire safety, first aid, electrical equipment protocols, drug/alcohol controls, manual handling and driving. Our smoke free policy is also highlighted within the policy. Renewal Northwest endeavours to take all reasonable precautions to provide and maintain working conditions which are safe, healthy and that comply with all statutory requirements and codes of practice.

(b) Vulnerable Adults: The protection of vulnerable adults from abuse is a priority in all sections of Renewal North West's operation. Safeguarding and promoting the welfare of vulnerable adults is paramount to our work and is key to our objectives. Adequate training on safeguarding Adults is provided for the staff and all helping volunteers.

DBS disclosures - We are committed to safer recruitment policies and practices for Trustees and volunteers which includes having enhanced DBS disclosures for Trustees and Helping volunteers when indicated.

(c) Equal Opportunities: Renewal North West is an equal opportunity employer and is committed to the policy of treating all its employees and job applicants equally. Our employment policy is to provide fair and fulfilling employment. We train our employees to allow them to develop as best suits their individual needs as well as those of the charity.

(d) Anti- Harassment: This policy outlines our commitment to provide a work environment in which all employees are treated with respect and dignity and that is free of harassment and bullying based upon age, disability, gender reassignment, race (including colour, nationality and ethnic or national origins), religion or belief, sex and/or sexual orientation. Breaching the terms of this policy could constitute unlawful discrimination and could be treated as gross misconduct under the company's disciplinary procedure.

(e) Anti-Fraud Policy: This policy highlights the seriousness of fraud and other forms of dishonesty and outlines the measures the company takes to detect and deter it. This policy is reviewed on an annual basis and has within it procedures to be followed for detection and investigation.

(f) Remuneration of helping volunteers: Our policy includes reimbursement of any travel expenses incurred by our volunteers as they travel to work by bus or train. These costs are normally reimbursed on a daily or weekly basis. Lunches are provided freely for all volunteers as required.

(g) Whistle blowing Policy: Renewal North West is committed to protecting individuals who make certain disclosures about any instance of malpractice or wrong doing in the public interest. We believe in a culture of transparency and openness that encourages individuals to voice their concerns without fear of intimidation or recrimination. If any individual does voice concerns, they can expect a satisfactory explanation and their concern will be treated confidentially and rigorously investigated.

(h) Drivers best practice policy: This policy sets out the standards we expect of our van drivers as they carry out their duties of delivery and collection of donated goods.

(i) Covid -19: During 2021, we have adapted our operations to adhere to the latest Government guidance relating to Covid-19. This has included new and updated risk assessments, staff training, support to staff in safe working practices. We have generally sought to consider individuals' fears and concerns. Also, we have focussed on maintaining customer safety.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Main Residual Risks

No present strategic risks

We expect that there will be new risks added to our strategic risk log when we commit to a new residential project and this is likely to become clear during 2022.

Executive Officer Wesley Downs is responsible for the identification and mitigation of day-to-day risks as a result of the activities of Renewal North West.

Temporary accommodation

It was recognised in 2017 that the individuals on the residential programme have increased and complex needs and with this comes a greater risk given that the temporary accommodation is provided in units adjoining our Executive Officer's own home, which is in a residential area.

It has been recognised that a more suitable arrangement would be for a stand-alone residential complex within a rural location, with 24-hour staffing. During 2018 and 2019, the Trustees were considering the future strategy of the Charity with this respect. Planning was put on hold during 2020, which we recommenced in 2021 and developed an outline strategy to create a 'Renewal Living' aspect of the work, focused on supporting Christians coming out of prison..

It is necessary to comment that we always consider our future plans subject to the will of God and are looking for His leading in future plans.

Structure, governance and management

The Charity is a company limited by guarantee, registered with Companies House on 24 January 2011 and with the Charity Commission on 14 December 2011. Its Articles of Association are the governing document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Davies
Mrs S Durrant
Mr A P Dutton
Mr A S Gordon
Mr C R Maffey
Mrs A Newall
Dr D J Watts

Samuel Davies and Sharon Durrant both retired and were re-appointed as Trustees on 5 July 2021.

The need for the choice and appointment of new trustees is considered by the existing board on a regular basis and appointments are effective by a resolution of the board. Notice of such meetings and any proposed appointment must be received by all the trustees well in advance. New appointees must also have previously expressed their willingness to act.

A director appointed by a resolution of the other directors must retire at the next annual general meeting following their appointment and may be re-elected. Trustees who have been longest in office since their last appointment must retire by rotation at each annual general meeting but can then also be re-elected.

Prior to their appointment, new trustees are made aware of the importance of the role and the responsibilities attached to it. There follows an induction process which includes an introduction to the history of the Charity and details of its aims and objects with emphasis of the Public Benefit aspect. New trustees are also provided with copies of The Articles of Association of the Charitable Company and its various policies.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The routine management and administration is carried out by Mr W Downs (Executive Officer) who is responsible to the board of Trustees and reports directly to them.

The board of Trustees meets at least three times annually and at any other time when it becomes necessary to review progress and make decisions as they plan the future development of the Charity. The executive officer is usually present at the meetings of the trustees as he has the added responsibility of implementing their decisions on a day-to-day basis.

In November 2021, the Trustees held their annual 'Charity Governance Training and Strategy Day', which was previously held in 2018 and 2019 to support development of capability in their roles. Focus was given to development of the 'Renewal Living' aspect of the work.

The Trustees' report was approved by the Board of Trustees.

A P Dutton

.....

Mr A P Dutton

Trustee

Dated: 16/8/22.....

RENEWAL NORTHWEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RENEWAL NORTHWEST

I report to the Trustees on my examination of the financial statements of Renewal NorthWest (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

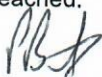
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants

Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 19 August 2022

RENEWAL NORTHWEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Offerings and donations received	3	174,578	70,747	245,325	239,139	27,800	266,939
Charitable activities	4	100,829	-	100,829	46,599	-	46,599
Charitable trading sales	5	455,943	-	455,943	269,450	-	269,450
Investments	6	107	-	107	405	-	405
Total income		731,457	70,747	802,204	555,593	27,800	583,393
Expenditure on:							
Raising funds	7	615,683	11,784	627,467	354,283	-	354,283
Charitable activities	8	62,722	15,762	78,484	37,008	1,200	38,208
Total expenditure		678,405	27,546	705,951	391,291	1,200	392,491
Net income for the year/ Net movement in funds		53,052	43,201	96,253	164,302	26,600	190,902
Fund balances at 1 January 2021		459,850	236,582	696,432	295,548	209,982	505,530
Fund balances at 31 December 2021		512,902	279,783	792,685	459,850	236,582	696,432

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RENEWAL NORTHWEST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Goodwill	13		20,000		25,000
Tangible assets	14		495,011		398,112
Current assets					
Stocks	15	-		1,131	
Debtors	16	23,852		13,756	
Cash at bank and in hand		276,186		267,258	
			300,038		282,145
Creditors: amounts falling due within one year	17	(22,364)		(8,825)	
Net current assets			277,674		273,320
Total assets less current liabilities			792,685		696,432
Income funds					
Restricted funds	18		279,783		236,582
Unrestricted funds			512,902		459,850
			792,685		696,432

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17/8/22

S Davies

.....
Mr S Davies
Trustee

Stuart Gordon

.....
Mr A S Gordon
Trustee

Company registration number 7502624

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Renewal NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is 61-63 Shaw Heath, Stockport, Cheshire, SK3 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over a 5 year period.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	nil
Property improvements	nil
Fixtures, fittings & equipment	25% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Offerings and donations received

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	105,291	70,747	176,038	125,683	27,800	153,483
Government grants	69,287	-	69,287	113,456	-	113,456
	<u>174,578</u>	<u>70,747</u>	<u>245,325</u>	<u>239,139</u>	<u>27,800</u>	<u>266,939</u>

4 Charitable activities

	2021	2020
	£	£
Income from services	89,167	37,252
Rental income	11,662	9,347
	<u>100,829</u>	<u>46,599</u>

5 Charitable trading sales

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	<u>455,943</u>	<u>269,450</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>107</u>	<u>405</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Raising funds

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<u>Trading costs</u>				
Operating charity shops	26,302	118	26,420	8,667
Staff costs	383,781	11,666	395,447	232,100
Support costs	205,600	-	205,600	113,516
	<u>615,683</u>	<u>11,784</u>	<u>627,467</u>	<u>354,283</u>

8 Charitable activities

	2021 £	2020 £
Charitable expenditure	14,255	(1)
Rental property costs	5,881	6,535
	<u>20,136</u>	<u>6,534</u>
Share of support costs (see note 10)	57,148	30,474
Share of governance costs (see note 10)	1,200	1,200
	<u>78,484</u>	<u>38,208</u>
Analysis by fund		
Unrestricted funds	62,722	37,008
Restricted funds	15,762	1,200
	<u>78,484</u>	<u>38,208</u>
For the year ended 31 December 2020		
Unrestricted funds	37,008	
Restricted funds	1,200	
	<u>38,208</u>	

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Description of charitable activities

Homeless support

The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

10 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	19,786	-	19,786	5,637	-	5,637
Establishment costs	94,351	-	94,351	66,719	-	66,719
Motor vehicle expenses	16,610	-	16,610	14,781	-	14,781
Advertising	23,080	-	23,080	7,314	-	7,314
Training	5,248	-	5,248	1,065	-	1,065
Communications and IT	9,120	-	9,120	6,294	-	6,294
Travel	3,121	-	3,121	544	-	544
Legal and professional fees	41,509	-	41,509	21,179	-	21,179
General office costs	24,462	-	24,462	7,889	-	7,889
Other costs	25,461	-	25,461	12,568	-	12,568
Accountancy and Independent Examination	-	1,200	1,200	-	1,200	1,200
	<u>262,748</u>	<u>1,200</u>	<u>263,948</u>	<u>143,990</u>	<u>1,200</u>	<u>145,190</u>
Analysed between						
Trading	205,600	-	205,600	113,516	-	113,516
Charitable activities	57,148	1,200	58,348	30,474	1,200	31,674
	<u>262,748</u>	<u>1,200</u>	<u>263,948</u>	<u>143,990</u>	<u>1,200</u>	<u>145,190</u>

Governance costs includes payments to the independent Examiner of £1,200 (2020- £1,200) for the Independent examination, preparation of accounts and other services.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	24	13
	<u>24</u>	<u>13</u>
Employment costs	2021	2020
	£	£
Wages and salaries	371,243	220,957
Social security costs	17,799	6,399
Other pension costs	6,405	4,744
	<u>395,447</u>	<u>232,100</u>

13 Intangible fixed assets

	Goodwill £
Cost	
At 1 January 2021 and 31 December 2021	25,000
Amortisation and impairment	
At 1 January 2021	-
Amortisation charged for the year	5,000
At 31 December 2021	5,000
Carrying amount	
At 31 December 2021	20,000
At 31 December 2020	<u>25,000</u>

On 17 December 2020 the charity purchased the Stockport House Clearances business.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Tangible fixed assets

	Land and buildings	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2021	184,031	190,918	1,895	34,633	411,477
Additions	-	90,395	15,540	5,750	111,685
At 31 December 2021	184,031	281,313	17,435	40,383	523,162
Depreciation and impairment					
At 1 January 2021	-	-	474	12,891	13,365
Depreciation charged in the year	-	-	5,169	9,617	14,786
At 31 December 2021	-	-	5,643	22,508	28,151
Carrying amount					
At 31 December 2021	184,031	281,313	11,792	17,875	495,011
At 31 December 2020	184,031	190,918	1,421	21,742	398,112

15 Stocks

	2021 £	2020 £
Finished goods and goods for resale	-	1,131

16 Debtors

Amounts falling due within one year:

	2021 £	2020 £
Trade debtors	-	406
Other debtors	13,709	6,494
Prepayments and accrued income	10,143	6,856
	23,852	13,756

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	15,425	7,325
Accruals and deferred income	6,939	1,500
	22,364	8,825

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020		Movement in funds		Balance at January 2021		Movement in funds		Balance at 31 December 2021	
	£	£	Incoming funds	Outgoing funds	£	£	Incoming funds	Outgoing funds	£	£
Accommodation for Homeless	90,677	-	-	-	90,677	44,080	(14,257)	120,500		
Social Media Publicity	-	900	900	-	900	-	(664)	236		
Shaw Heath	118,105	-	-	-	118,105	-	(485)	117,620		
New Van	1,200	-	-	(1,200)	-	-	-	-		
Cafe Building Project	-	26,900	26,900	-	26,900	10,000	-	36,900		
Community Computers	-	-	-	-	-	15,000	(12,022)	2,978		
Computer Lending Library	-	-	-	-	-	1,667	(118)	1,549		
	<u>209,982</u>	<u>27,800</u>	<u>27,800</u>	<u>(1,200)</u>	<u>236,582</u>	<u>70,747</u>	<u>(27,546)</u>	<u>279,783</u>		

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021


19 Analysis of net assets between funds

	Unrestricted Fund 2021 £	Restricted Fund 2021 £	Total 2021 £	Unrestricted Fund 2020 £	Restricted Fund 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Intangible fixed assets	20,000	-	20,000	25,000	-	25,000
Tangible assets	219,991	275,020	495,011	162,430	235,682	398,112
Current assets/(liabilities)	272,911	4,763	277,674	272,420	900	273,320
	<u>512,902</u>	<u>279,783</u>	<u>792,685</u>	<u>459,850</u>	<u>236,582</u>	<u>696,432</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2020- none).

Key management personnel received no remuneration during the year and this role was done on an unquantifiable voluntary basis.

Signature: 

Email: andrewpauldutton@gmail.com

Signature: 
S Davies (Aug 17, 2022 07:36 GMT+1)

Email: samueldavies1988@gmail.com

Signature: 
Stuart Gordon (Aug 18, 2022 10:17 GMT+1)

Email: stuart.gordon850@ntlworld.com











Renewal NorthWest 2021 accounts unsigned - OFS

Final Audit Report


2022-08-18

Created:	2022-08-16
By:	Wesley Downs (wesley@renewal-nw.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGZTvh4adQi3m1VwQ6Eilm7QnPmNnvWHZ


"Renewal NorthWest 2021 accounts unsigned - OFS" History

-  Document created by Wesley Downs (wesley@renewal-nw.com)
2022-08-16 - 1:58:01 PM GMT- IP address: 82.31.233.34
-  Document emailed to andrewpauldutton@gmail.com for signature
2022-08-16 - 1:59:28 PM GMT
-  Email viewed by andrewpauldutton@gmail.com
2022-08-16 - 8:30:21 PM GMT- IP address: 66.249.93.223
-  Signer andrewpauldutton@gmail.com entered name at signing as Andrew Paul Dutton
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-  Document e-signed by Andrew Paul Dutton (andrewpauldutton@gmail.com)
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-  Document emailed to samueldavies1988@gmail.com for signature
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-  Signer samueldavies1988@gmail.com entered name at signing as S Davies
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-  Document e-signed by S Davies (samueldavies1988@gmail.com)
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RENEWAL NORTH WEST

England & Wales - Charity number 1145056

Accounts

Charity Registration No. 1145056

Company Registration No. 7502624 (England and Wales)

RENEWAL NORTHWEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

RENEWAL NORTHWEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Davies Mrs S Durrant Mr A P Dutton Mr A S Gordon Mr C R Maffey Mrs A Newall Dr D J Watts
Secretary	Mr C R Maffey
Charity number	1145056
Company number	7502624
Principal address	61-63 Shaw Heath Stockport Cheshire SK3 8BH
Registered office	61-63 Shaw Heath Stockport Cheshire SK3 8BH
Independent examiner	ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Santander Bank PO Box 10102 21 Prescot Street London E1 8TN The Co-operative Bank plc Head Office PO Box 101 1 Balloon Street Manchester M60 4EP
Solicitors	Knights PLC Two Saint Peters Square Manchester M2 3AA

RENEWAL NORTHWEST

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RENEWAL NORTHWEST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity has three objectives which are as follows:

(1) The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

(2) The relief of financial hardship among people living in the Greater Manchester area by providing such persons with items of affordable furniture and other household accessories and support in setting up home, which, through lack of means, they could not otherwise afford.

(3) The advancement of the Christian Faith by such charitable means as the Trustees from time to time shall determine.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities to further our First Objective

The relief of unemployment-

During 2020 we have provided a work experience and training programme (Community Work Programme) for unemployed people at our 61-63 Shaw Heath, Stockport facility which consists of several rented large units.

We have welcomed volunteers to our Programme from various sources, some of whom were 'self-referred'.

Once a volunteer has completed the induction process and initial assessment, their work experience is designed to suit each individual's ability and requirements. Many of these people have not been in work for several years prior to their coming to us.

The work experience we provide is quite varied and sometimes involves all departments of our operation or may just focus on one speciality. The main areas where experience can be gained are;

- (a) Furniture display and showroom sales,
- (b) Logistics (collection and delivery of furniture and white goods),
- (c) Computers,
- (d) Bric-a-brac sorting and selling of items,
- (e) ebay
- (f) Waste Management, Clearances/Removals,
- (g) Electrical Refurbishment

Specific training has been available in disciplines such as customer handling, refurbishment of computers or electrical appliances and portable appliance testing competency. We have provided opportunities for furniture making and restoration and general office training. Individuals can be provided with training related to online advertising of our recycled goods which in turn can lead to opportunities in computing and handling e-commerce advertising and sales.

During 2020, we have continued building/fit out works to our premises and an adjacent café/residential premises. As a result there was additional work experience and training in building/fit out works.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The provision of food and Temporary accommodation–

The Provision of food-

Providing food for homeless unemployed individuals was reassessed at the end of 2018/beginning of 2019. As a result, the weekly 'Drop in' on Sunday afternoons and our 'Street Work Programme' on Sunday evenings, both based in Manchester city centre, were suspended. This was due to an increase in risk linked to these activities, mainly due to the spice drug that has had an adverse impact on the atmosphere amongst some of the groups that we were seeking to reach.

During 2020, we have commenced an alternative way of providing food because of the hardship facing many families due to the Covid-19 Pandemic. We were able to provide food hampers to support those on reduced incomes, which included most of our staff who were part of the Government furlough scheme.

Temporary accommodation:

Temporary accommodation has been a central part of the work of Renewal North West for the benefit of homeless adults, most of which have had a history of alcohol abuse, drug abuse, or are ex-offenders. This has previously been provided at two locations in Stockport:

- For the first phase of the Programme, participants were accommodated in separate basement flats on the lower floor of our Executive Officer's private residence in Stockport.
- The second phase, in the Charity's house nearby.

Providing for this need remains a focus for Renewal North West, but we have been conscious of the developing needs of individuals referred to us, along with an increase in risk. The accommodation above no longer meets this need and we are therefore reviewing our activities accordingly.

Activities to further our Second Objective

Providing affordable furniture and essential household goods-

We have used our rented space at 61-63 Shaw Heath, Stockport to display low cost large and small essential items of furniture, white goods and smaller electrical appliances along with bric-a-brac and clothing for sale. The majority of the items we have had available were used and had been donated but some white goods were brand new.

The fact that we have available low-cost items for sale is widely known in the area now that we have been in these premises for well over ten years. Advertisements for Renewal North West's services also stress the low-cost aspect. Consequently, we supply many needy local people, who exist on benefits or low incomes, with furniture and other household accessories to help them in their need.

To give an idea of the specific essential needs there follows a list of the types of items that we have supplied at affordable prices in the year:

FURNITURE: Sofas (leather and Fabric), riser recliner armchairs, easy chairs, wing backed chairs, sideboards, display cabinets, dining tables and chairs, kitchen stools, bookcases, TV stands, coffee tables etc. and conservatory furniture, bedroom furniture such wardrobes, bedside cabinets, bed bases and headboards. In addition to this bedroom furniture we have supplied many reasonably priced mattresses.

ELECTRICAL GOODS: Electric cookers, washing machines, fridges, freezers, dishwashers and integrated appliances. Smaller items: Microwaves, vacuum cleaners, toasters, kettles, irons, TV's, DVD players, music systems etc.

Many of the larger items we have delivered for a small additional charge and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

CLOTHING: We have displayed and sold a large selection of Men's, ladies and children's items of clothing and a good variety of donated Bric-a-brac items such as ornaments, vases, picture frames, cups saucers and cutlery. The availability of all these low-cost items has proved to be a great benefit to those in financial hardship in the Stockport area throughout the year.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Activities to further our Third Objective

Advancement of the Christian Faith:

Our Faith in Christ forms the essential basis and motivation for everything we do in pursuit of our objectives for the benefit of others. The Lord Jesus, when quoting the prophet Isaiah made His mission clear: 'The Spirit of the Lord is upon me, because he hath anointed me to preach the gospel to the poor; he hath sent me to heal the broken hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised' (Luke 4 v 18). We would seek to follow His example in concern and care for the most marginalised. It remains our desire whenever possible to enable others to discover the truth about this unique Person and for them to experience the transforming power of a Christ filled life. Our activities that help advance the Christian faith are set out below.

Organisational structure and leadership: Our Executive Officer, managers and some key volunteers are all Christians, seeking to serve God through their roles. Some of these individuals would express a sense of calling to the work of Renewal North West. As such, both the leadership of the organisation as a whole and the operation of the functions on a day-to-day basis are led with the priority of advancing the Christian faith.

Christian focus session for volunteers and staff: The first hour of each working day at 61-63 Shaw Heath consists of a session to focus exclusively on the message of hope available through Jesus Christ. This daily session is freely available to all volunteers and staff.

The hour is usually divided into segments for singing and watching video clips of Christian songs and a segment devoted to a Bible reading and talk. We have seen that this routine 'sets us up' for each day and is an excellent way to facilitate the advancement of the Christian faith.

Free Christian literature provision: Our furniture showroom is used to display literature consisting of Bibles, portions of scripture and Christian leaflets etc. These are available to any of our beneficiaries who want them free of charge. Free literature is sometimes distributed outdoors by individual workers in the Charity.

Personal Christian testimony: We also promote the Christian faith in the most effective way by our supporters sharing their experiences of how Jesus Christ has transformed their own lives. These one-to-one witnessing opportunities often arise in our day-to-day business as customers browse in our showroom. Stories of freedom from drug or drink dependency because of God's power in an individual, certainly serve to advance the Christian faith.

Systematic Bible teaching: Volunteers often benefit from regular systematic teaching sessions which are often presented in video format followed by opportunity for discussion. These sessions certainly help the participants to develop in the Christian faith.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

Achievements in 2020 related to our objectives

First Object Achievements - The relief of unemployment

Throughout 2020 skills training and work experience has been given to 19 adults who were referred to us from different Community Work Programmes such as Stockport Metal Health Community Team, The Growth Company, Stockport Probation, Christians Against Poverty Job Club as well as via our website, local church referrals and self-referrals. Of those 16 volunteers, 9 of them began employment with Renewal in 2020 in roles including Van Drivers Mate, PAT Tester, Bric-a-Brac Assistants, House Clearance & Removals Team, Building Maintenance, Computer Refurbishment and Waste Management. This has brought each individual renewed hope and a transformed life. This has meant for them a break in long term benefit dependency thus representing a saving to the Public Purse in benefit payments. They had discovered that a fixed routine and meaningful occupation of time helped self-esteem more than time spent unoccupied at home.

Residential Programme:

During 2020 our residential programme has been placed on hold.

Changes required to the residential programme

As referred to in our 2020 report, we had undertaken a risk assessment of the residential programme and in conjunction with planning for the future identified the following:

- The increased complexity of need has led us to decide that the arrangement of accommodation being provided in self-contained units within our Executive Officer's own home is no longer an appropriate solution for this aspect of the work.
- A probation officer has indicated that a more suitable arrangement for the work would be an independent staffed arrangement
- The last person to receive temporary accommodation left us in November 2018 and we are not continuing to provide this service from our Executive Officer's home
- We commenced planning for an independent staffed 'hostel' type arrangement in 2019, though due to the challenges of Covid-19 in 2020, our focus has been on managing the existing operations of the organisation. We have therefore not continued our planning for a new residential programme.
- We expect to recommence the development of a business case for a facility in 2021.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Second Object Achievements - The relief of financial hardship

During 2020 we have processed 51,089 individual sales of low cost items to benefit those of financial need in the Greater Manchester area and Stockport in particular. These items included:

- 317 items of larger furniture (sofas, beds etc.).
- 3,455 small items of furniture, cabinets, little cupboards, tables, chest of draws, etc.
- 12 mobility items.
- 209 items of office furniture.
- 1,615 electrical items.
- 45,481 separate items of bric-a-brac and clothing.

We have also provided the following **additional services**:

- **Deliveries, Clearances, Collections** – We have undertaken 1,160.
- **Installations** – along with the deliveries, we have provided 21 low cost installation services to help those customers requiring most help through lack of means.
- **House clearances** – We have completed house clearances for our customers and have facilitated the recycling of unwanted furniture in pursuit of our aim to benefit the more financially deprived in our community

Recycling achievement – Our programme of supplying low cost items such as furniture and electrical goods has a consequential environmental benefit. Effectively we have recycled many items which would otherwise have been disposed of by tipping. This undoubtedly provides a benefit to the public good and the impact is set out as follows:

Items	Units sold	Average estimated weight (KG)
Assorted bric-a-brac and clothing	45,481	227,405
Furniture	3,993	119,790
Electrical Appliances	1,615	31,815

In addition, we have recycled:

- **Wood (mixed)** 8,900
- **Mixed waste from clearances** 23,860

The total weight of goods recycled/re-used in the year we estimate to be **411 tonnes**.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Third Object Achievements - The advancement of the Christian Faith

It is very difficult to quantify achievements in relation to this third object simply because the outcome of believing faith in the Lord Jesus is a work of God, but it is important to note the following:

- Our responsibility is to preach; the Lord Jesus said 'Go ye into all the world, and preach the gospel' (Mark 16 v 15). The activity of making the gospel message known brings glory to the Lord Jesus and effectively is advancement of the Christian faith.
- There is always evidence of saving faith in the Lord Jesus. Titus 3 v 5 describes it as 'the washing of regeneration' literally meaning to be born again. It is the act of God's Holy Spirit whereby new life is implanted in a person and brings about a radical change between what they were before salvation and the life after becoming a Christian.
- Individuals who become Christians would speak of their salvation: 'if thou shalt confess with thy mouth the Lord Jesus, and shalt believe in thine heart that God hath raised him from the dead, thou shalt be saved' (Romans 10 v 9)

Daily Christian focus session for volunteers and staff: We have shown numerous videos of Christian songs and delivered many messages to present the truth of the Christian faith in these sessions. The positive response from many of the individuals who have attended bears testimony to the effectiveness of these times toward the advancement of the Christian faith. Certain people have confessed how that learning more about the Christian faith presented in this format, has convinced them of its veracity. During 2020, some 250 sessions were held (for each working day), generally lasting 1 hour and on average attended by 17 volunteers/employees; based on average attendance, c.4,250 hours were covered. In addition to these formal times, many informal conversations and one-to-one discussions 'on the job' have taken place between Christian managers and volunteers during the year.

Distribution of Bibles and Christian literature: Bibles and Christian literature are available free of charge at 61-63 Shaw Heath and these items are taken regularly. Genuine Christian faith can only grow after germination of the 'living' Word of God.

Systematic Bible study: Some volunteers have benefited again this year by participating in thematic and consecutive Bible teaching sessions. This teaching was provided under the auspices of our Executive Officer Wesley Downs. Regular local church attendance for these individuals also provided opportunities for knowing more about Christian topics.

Both these openings for learning have borne positive results, witnessed by the changed behaviour and attitude of these former offenders. These changes provide evidence that the Christian faith has advanced in their lives resulting in tangible Public Benefit.

Human resources

Renewal North West's vision is to transform lives and bring hope through Jesus Christ, so people and their lives are at the forefront of everything we do. We seek to show every individual person who comes through our doors the love of God in real, personal and practical ways.

We believe our work is about relationships and not things and so we endeavour to treat every person the same, with no person deemed more important than any other from the Executive Officer to the newest volunteer. We want to be a place where people feel loved, cared for and respected.

We offer our employees multiple benefits, such as offering them an extra day off on their birthdays, so that they can share that day as they wish.

Each employee is also registered for the Employee Assistance Programme through Peninsula, which is a 24-hour helpline from Health Assured to support them through any of life's issues or problems. They can call a free 24-hour confidential helpline or go online to the website to use the vast array of resources on offer.

Alongside this process, they can also have one to one meeting with a designated staff member to talk through any problems they may be experiencing either at work or home. We have a true open-door policy and the employees are encouraged daily to communicate anything that may be negatively affecting them, knowing it will be dealt with in a confidential, non-judgemental way.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

We offer training opportunities to all staff members to develop their knowledge and skills and have recently completed 'First Aid' and 'Manual Handling' qualifications for all our employees, which are qualifications that are nationally recognised. Toolbox talks are also held at least once a week for all staff that will focus on a specific area of health and safety and this again helps each person to stay safe and grow in the knowledge and practical applications of their workplace.

The good work done has enabled us to employ 18 people who originally began life with us at Renewal as volunteers and 9 of these people commenced employment with us during 2020. From long term unemployment, these individuals have been able to break down the barriers to achieving employment.

Each month we have a 'Worker of the Month' award, voted for by all staff members and the selection process includes both employees and volunteers. We ask for a nomination and a reason, so we can offer positive encouragement to those nominated.

We have had 19 different people receive work experience and skills development, resulting in a positive experience. These volunteers have come to us through local agencies, the Job Centre, Local Community Mental Health team, Churches, Probation and self-referrals.

Volunteers are fundamental to our operation and so they are treated with equal importance in every facet of our work. They are offered a full range of opportunities and leave us having grown in their practical skillsets, but also personally as they always grow in their self-esteem, confidence and positivity. Our biggest problem at times is with regards volunteers wanting to stay for longer than their support workers are willing to allow. This is because they know they are working in a safe environment in which they are appreciated and valued.

Renewal North West hold a volunteer celebration each year, where each volunteer is asked to come in and they receive a small gift as a token of our appreciation, and they are given the recognition they deserve for their hard work.

Volunteers can have a one-to-one meeting with a designated staff member to talk about any issues or problems they may be experiencing. Wherever possible Renewal will help, for example, by either signposting or assisting in keeping their journals up to date or with claims being made.

Some employees/volunteers have been provided with accommodation during the year. Whilst this is not part of the overall 'programme', it has supported in providing stable housing for those who may not otherwise be able to afford it, or who may not be a priority for council accommodation.

Impacts

Our impact report for 2020 is appended and details some personal testimonies of those who have benefited from the work of Renewal North West.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

Details of our income, cost of sales, profit and expenses for 2020 is shown in the accompanying accounts.

Comments on Forward Planning

We have maintained the smooth running of Renewal North West's operation from various sources of income in 2020, including the various Government grants because of the Covid-19 Pandemic. Despite the challenges of the year, we are thankful that an element of success across all areas of the operation, together with the support that has been provided, has enabled us to continue to develop and invest in the organisation.

We have also been able to support the well-being of employees during 2020 with use of the Government's job retention scheme.

We have not actively sought nor advertised for donations in 2020, but we really appreciate those gifts which we have received from individuals and churches who have donated so generously. God has supplied all our need and demonstrated His faithfulness throughout the year. He is worthy of all the glory.

Reserves Policy

The policy is to keep sufficient funds to meet the day-to-day ebbs and flows of working capital, our aim being to reflect this in the bank Business Reserve account. These funds are monitored closely on an ongoing basis.

The Charity's total Capital and Reserves at 31 December 2020 stood at **£696,432**

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Other Policies

(a) Health and Safety: This policy is designed and enforced to provide and maintain a safe place of work and a safe and healthy working environment for our volunteers and others. It sets out information in the promotion, awareness and understanding of health and safety throughout the workforce. Regular assessments of risks to volunteers and others are required to be made. Specific attention is given to ensuring the safety and absence of health risks in connection with the use, handling and storage of all articles substances and equipment.

Issues covered are fire safety, first aid, electrical equipment protocols, drug/alcohol controls, manual handling and driving. Our smoke free policy is also highlighted within the policy. Renewal Northwest endeavours to take all reasonable precautions to provide and maintain working conditions which are safe, healthy and that comply with all statutory requirements and codes of practice.

(b) Vulnerable Adults: The protection of vulnerable adults from abuse is a priority in all sections of Renewal North West's operation. Safeguarding and promoting the welfare of vulnerable adults is paramount to our work and is key to our objectives. Adequate training on safeguarding Adults is provided for the staff and all helping volunteers.

DBS disclosures - We are committed to safer recruitment policies and practices for Trustees and volunteers which includes having enhanced DBS disclosures for Trustees and Helping volunteers when indicated.

(c) Equal Opportunities: Renewal North West is an equal opportunity employer and is committed to the policy of treating all its employees and job applicants equally. Our employment policy is to provide fair and fulfilling employment. We train our employees to allow them to develop as best suits their individual needs as well as those of the charity.

(d) Anti- Harassment: This policy outlines our commitment to provide a work environment in which all employees are treated with respect and dignity and that is free of harassment and bullying based upon age, disability, gender reassignment, race (including colour, nationality and ethnic or national origins), religion or belief, sex and/or sexual orientation. Breaching the terms of this policy could constitute unlawful discrimination and could be treated as gross misconduct under the company's disciplinary procedure.

(e) Anti-Fraud Policy: This policy highlights the seriousness of fraud and other forms of dishonesty and outlines the measures the company takes to detect and deter it. This policy is reviewed on an annual basis and has within it procedures to be followed for detection and investigation.

(f) Remuneration of helping volunteers: Our policy includes reimbursement of any travel expenses incurred by our volunteers as they travel to work by bus or train. These costs are normally reimbursed on a daily or weekly basis. Lunches are provided freely for all volunteers as required.

(g) Whistle blowing Policy: Renewal North West is committed to protecting individuals who make certain disclosures about any instance of malpractice or wrong doing in the public interest. We believe in a culture of transparency and openness that encourages individuals to voice their concerns without fear of intimidation or recrimination. If any individual does voice concerns, they can expect a satisfactory explanation and their concern will be treated confidentially and rigorously investigated.

(h) Drivers best practice policy: This policy sets out the standards we expect of our van drivers as they carry out their duties of delivery and collection of donated goods.

(i) Covid -19: During the year, we have adapted our operations to adhere to Government guidance relating to Covid-19. This has included new and updated risk assessments, staff training, support to staff in safe working practices. We have generally sought to consider individuals' fears and concerns. Also, we have focussed on maintaining customer safety.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Main Residual Risks

No present strategic risks

We expect that there will be new risks added to our strategic risk log when we commit to a new residential project and this is likely to become clear during 2021.

Executive Officer Wesley Downs is responsible for the identification and mitigation of day-to-day risks as a result of the activities of Renewal North West.

Temporary accommodation

It was recognised in 2017 that the individuals on the residential programme have increased and complex needs and with this comes a greater risk given that the temporary accommodation is provided in units adjoining our Executive Officer's own home, which is in a residential area.

It has been recognised that a more suitable arrangement would be for a stand-alone residential complex within a rural location, with 24-hour staffing. During 2018 and 2019, the Trustees were considering the future strategy of the Charity with this respect. Series planning was put on hold during 2020, which we expect to recommence in 2021.

It is necessary to comment that we always consider our future plans subject to the will of God and are looking for His leading in future plans.

Structure, governance and management

The Charity is a company limited by guarantee, registered with Companies House on 24 January 2011 and with the Charity Commission on 14 December 2011. Its Articles of Association are the governing document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Davies

Mrs S Durrant

Mr A P Dutton

Mr A S Gordon

Mr C R Maffey

Mrs A Newall

Dr D J Watts

Mr A P Dutton and Mr C R Maffey both retired and were re-appointed as Trustees on 27 July 2020.

The need for the choice and appointment of new trustees is considered by the existing board on a regular basis and appointments are effective by a resolution of the board. Notice of such meetings and any proposed appointment must be received by all the trustees well in advance. New appointees must also have previously expressed their willingness to act.

A director appointed by a resolution of the other directors must retire at the next annual general meeting following their appointment and may be re-elected. Trustees who have been longest in office since their last appointment must retire by rotation at each annual general meeting but can then also be re-elected.

Prior to their appointment, new trustees are made aware of the importance of the role and the responsibilities attached to it. There follows an induction process which includes an introduction to the history of the Charity and details of its aims and objects with emphasis of the Public Benefit aspect. New trustees are also provided with copies of The Articles of Association of the Charitable Company and its various policies.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The routine management and administration is carried out by Mr W Downs (Executive Officer) who is responsible to the board of Trustees and reports directly to them.

The board of Trustees meets at least three times annually and at any other time when it becomes necessary to review progress and make decisions as they plan the future development of the Charity. The executive officer is usually present at the meetings of the trustees as he has the added responsibility of implementing their decisions on a day-to-day basis.

Due to restrictions in 2020, the Trustees were not able to hold their annual 'Charity Governance Training and Strategy Day', which was held in 2018 and 2019 to support development of capability in their roles. We plan to re-commence this in 2021, with focus on training and review of Renewal's vision and strategy.

The Trustees' report was approved by the Board of Trustees.



.....
Mr A P Dutton

Trustee

Dated: 26 August 2021
.....

RENEWAL NORTHWEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RENEWAL NORTHWEST

I report to the Trustees on my examination of the financial statements of Renewal NorthWest (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated:

RENEWAL NORTHWEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Offerings and donations received	3	239,139	27,800	266,939	165,996	2,450	168,446
Charitable activities	4	46,599	-	46,599	18,334	-	18,334
Charitable trading sales	5	269,450	-	269,450	269,760	-	269,760
Investments	6	405	-	405	369	-	369
Total income		555,593	27,800	583,393	454,459	2,450	456,909
Expenditure on:							
Raising funds	7	354,282	-	354,282	317,871	-	317,871
Charitable activities	8	37,009	1,200	38,209	31,754	-	31,754
Total resources expended		391,291	1,200	392,491	349,625	-	349,625
Net income for the year/ Net movement in funds		164,302	26,600	190,902	104,834	2,450	107,284
Fund balances at 1 January 2020		295,548	209,982	505,530	190,714	207,532	398,246
Fund balances at 31 December 2020		459,850	236,582	696,432	295,548	209,982	505,530

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RENEWAL NORTHWEST

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Goodwill	13		25,000		-
Tangible assets	14		398,112		363,207
Current assets					
Stocks	15	1,131		1,922	
Debtors	16	13,756		4,987	
Cash at bank and in hand		267,258		153,774	
		<u>282,145</u>		<u>160,683</u>	
Creditors: amounts falling due within one year	18	<u>(8,825)</u>		<u>(3,360)</u>	
Net current assets			273,320		157,323
Total assets less current liabilities			<u>696,432</u>		<u>520,530</u>
Creditors: amounts falling due after more than one year	19		-		(15,000)
Net assets			<u><u>696,432</u></u>		<u><u>505,530</u></u>
Income funds					
Restricted funds	20		236,582		209,982
Unrestricted funds			459,850		295,548
			<u>696,432</u>		<u>505,530</u>

RENEWAL NORTHWEST

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year 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 applicable to the company.

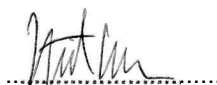
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...5 July 2021....



.....
Mr S Davies
Trustee



.....
Mr A S Gordon
Trustee

Company Registration No. 7502624

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Renewal NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is 61-63 Shaw Heath, Stockport, Cheshire, SK3 8BH.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over a 5 year period.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	nil
Property improvements	nil
Fixtures, fittings & equipment	25% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Offerings and donations received

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	125,683	27,800	153,483	165,996	2,450	168,446
Government grants	113,456	-	113,456	-	-	-
	<u>239,139</u>	<u>27,800</u>	<u>266,939</u>	<u>165,996</u>	<u>2,450</u>	<u>168,446</u>

4 Charitable activities

	2020	2019
	£	£
Income from services	37,252	18,334
Rental income	9,347	-
	<u>46,599</u>	<u>18,334</u>

5 Charitable trading sales

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Shop income	<u>269,450</u>	<u>269,760</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	405	369
	<u> </u>	<u> </u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Raising funds

	2020	2019
	£	£
<u>Trading costs</u>		
Operating charity shops	8,667	7,955
Staff costs	232,099	193,162
Support costs	113,516	116,754
	<u>354,282</u>	<u>317,871</u>

8 Charitable activities

	2020	2019
	£	£
Charitable expenditure	-	231
Rental property costs	6,535	-
	<u>6,535</u>	<u>231</u>
Share of support costs (see note 10)	30,474	30,323
Share of governance costs (see note 10)	1,200	1,200
	<u>38,209</u>	<u>31,754</u>
Analysis by fund		
Unrestricted funds	37,009	31,754
Restricted funds	1,200	-
	<u>38,209</u>	<u>31,754</u>
For the year ended 31 December 2019		
Unrestricted funds	<u>31,754</u>	

9 Description of charitable activities

Homeless support

The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Depreciation	5,637	-	5,637	7,467	-	7,467
Establishment costs	66,719	-	66,719	76,623	-	76,623
Motor vehicle expenses	14,781	-	14,781	14,174	-	14,174
Advertising	7,314	-	7,314	4,145	-	4,145
Training	1,065	-	1,065	3,334	-	3,334
Communications and IT	6,294	-	6,294	8,099	-	8,099
Travel	544	-	544	1,544	-	1,544
Legal and professional fees	21,179	-	21,179	17,028	-	17,028
General office costs	7,889	-	7,889	4,554	-	4,554
Other costs	12,568	-	12,568	10,109	-	10,109
Accountancy and Independent Examination	-	1,200	1,200	-	1,200	1,200
	<u>143,990</u>	<u>1,200</u>	<u>145,190</u>	<u>147,077</u>	<u>1,200</u>	<u>148,277</u>
Analysed between						
Trading	113,516	-	113,516	116,754	-	116,754
Charitable activities	30,474	1,200	31,674	30,323	1,200	31,523
	<u>143,990</u>	<u>1,200</u>	<u>145,190</u>	<u>147,077</u>	<u>1,200</u>	<u>148,277</u>

Governance costs includes payments to the independent Examiner of £1,200 (2019- £1,200) for the Independent examination, preparation of accounts and other services.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Employees

The average monthly number of employees during the year was:

2020 Number	2019 Number
13	11

Employment costs

	2020 £	2019 £
Wages and salaries	227,355	189,310
Other pension costs	4,744	3,852
	<u>232,099</u>	<u>193,162</u>

13 Intangible fixed assets

	Goodwill £
Cost	
At 1 January 2020	-
Additions - separately acquired	25,000
	<u>25,000</u>
At 31 December 2020	<u>25,000</u>
Amortisation and impairment	
At 1 January 2020 and 31 December 2020	-
	<u>-</u>
Carrying amount	
At 31 December 2020	<u>25,000</u>
At 31 December 2019	<u>-</u>

On 17 December 2020 the charity purchased the Stockport House Clearances business.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Tangible fixed assets

	Land and buildings	Property improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2020	183,001	166,456	-	23,233	372,690
Additions	1,030	24,462	1,895	14,800	42,187
Disposals	-	-	-	(3,400)	(3,400)
At 31 December 2020	184,031	190,918	1,895	34,633	411,477
Depreciation and impairment					
At 1 January 2020	-	-	-	9,483	9,483
Depreciation charged in the year	-	-	474	6,808	7,282
Eliminated in respect of disposals	-	-	-	(3,400)	(3,400)
At 31 December 2020	-	-	474	12,891	13,365
Carrying amount					
At 31 December 2020	184,031	190,918	1,421	21,742	398,112
At 31 December 2019	183,001	166,456	-	13,750	363,207

15 Stocks

	2020 £	2019 £
Finished goods and goods for resale	1,131	1,922

16 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	406	-
Other debtors	6,494	2,953
Prepayments and accrued income	6,856	2,034
	13,756	4,987

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Loans and overdrafts

	2020 £	2019 £
Other loans	-	15,000
Payable after one year	-	15,000

The charity received an open ended loan from Emmaus Bible School in 2016 with no fixed term repayment date or interest payable. During 2020 Emmaus Bible School confirmed that the loan did not need to be repaid and therefore was gifted to the charity.

18 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	7,325	1,960
Accruals and deferred income	1,500	1,400
	<u>8,825</u>	<u>3,360</u>

19 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Borrowings	-	15,000

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2019	Incoming funds	Balance at 1 January 2020	Incoming funds	Outgoing funds	Balance at 31 December 2020
	£	£	£	£	£	£
Accommodation for Homeless	90,677	-	90,677	-	-	90,677
Social Media Publicity	-	-	-	900	-	900
Shaw Heath	116,855	1,250	118,105	-	-	118,105
New Van	-	1,200	1,200	-	(1,200)	-
Cafe Building Project	-	-	-	26,900	-	26,900
	<u>207,532</u>	<u>2,450</u>	<u>209,982</u>	<u>27,800</u>	<u>(1,200)</u>	<u>236,582</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

21 Analysis of net assets between funds

	Unrestricted Fund 2020 £	Restricted Fund 2020 £	Total 2020 £	Unrestricted Fund 2019 £	Restricted Fund 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Intangible fixed assets	25,000	-	25,000	-	-	-
Tangible assets	162,430	235,682	398,112	153,225	209,982	363,207
Current assets/ (liabilities)	272,420	900	273,320	157,323	-	157,323
Long term liabilities	-	-	-	(15,000)	-	(15,000)
	<u>459,850</u>	<u>236,582</u>	<u>696,432</u>	<u>295,548</u>	<u>209,982</u>	<u>505,530</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2019- none).

Key management personnel received no remuneration during the year and this role was done on an unquantifiable voluntary basis.