

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020**

**CITY CHURCH
MANCHESTER CIO**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1157448

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

CITY CHURCH MANCHESTER CIO

(Charitable Incorporated Organisation)

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CITY CHURCH MANCHESTER CIO

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1157448
DATE OF REGISTRATION	11th June 2014
START OF FINANCIAL YEAR	1st September 2019
END OF FINANCIAL YEAR	31st August 2020
TRUSTEES AT 31ST AUGUST 2020	Ralph Cunningham Justin Theed David Springate Joshua Foulkes Matthew Waldock Elizabeth Hyde (Appointed 13th February 2020)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 11th June 2014
OBJECTS	1. The advancement of the Christian Faith in accordance with Statement of Faith exclusively by facilitating the Charitable Activities of the Fellowship; 2. Such other Charitable objects as shall in the opinion of the Charity Trustees further the work of the Fellowship
CORRESPONDENCE ADDRESS	City Church Manchester Methodist Central Hall Oldham Street Manchester M1 1JQ
PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF

CITY CHURCH MANCHESTER CIO

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

Weekly gatherings

In September 2019, City Church doubled their weekly gathering capacity in order to cope with the influx of new people in recent years. This resulted in a steady increase in Sunday attendance to 275-300, including 25 children, all of which were of a wide range of backgrounds representing over 30 different nationalities. A similar increase was seen at the annual 'Weekend Away' in March which saw a record 200 members and regulars attend.

Such gatherings were interrupted due to COVID-19 causing Sunday and midweek programmes to move online. Pre-recorded services were made at the Newton Heath site in North East Manchester. These were premiered on social media channels each week and saw high levels of engagement both locally and further afield. The usual midweek groups started meeting on Zoom and have been doing so ever since. A mixture of other content was live-streamed on social media.

The online programme continued right through to July until the government allowed places of worship to re-open. Small gatherings began at the Newton Heath site in addition to the online services. Across two in-person meetings, there were around 60 people attending. Central Hall (our main venue) became available in September. Two services each Sunday and attendance grew steadily to 150 each week.

Mission and Outreach

The Church has been running a variety of Seeker Courses to engage with people looking into the claims of Christianity. In total around 85 people have been attending over the past year.

In April 2020, a new youth initiative started called 'City Youth'. This initiative is aimed at children aged 11-18 and took place over Zoom.

The City Church Football Team has been playing in a local church league for some years. Both church regulars and individuals from the community get involved.

Church members continued to volunteer with a local charity called Coffee for Craig. Coffee4Craig is a drop-in centre for homeless people in the city centre. The church provides support through sending volunteers and giving financially towards the work.

Training

City Church provides a variety of training courses to churches nearby.

During the year, one of our Pastors delivered a series of training sessions for Connect leaders (Connect is our midweek Bible study group). This covered a range of different topics that focused on delivering pastoral care for members of the church. The aim was to equip leaders to provide pastoral care as they would be well aware of the needs amongst group members. During the summer months, the first module of Smokehouse, our own emerging leader training course, was made available online. This covered Bible doctrine and proved to be beneficial for church members. It was also viewed by many external to City Church. Monthly Q&A sessions were available for people to discuss any questions they might have.

Incubator - the Church Planter training course - is used to equip planters in the North West. Over the last year, we have seen 8 pastors attend the training course, both in person and virtually. Planters Collective have been meeting monthly with 9 church planters from the Manchester area attending.

In May, City Church sent Trinity Church, our first direct plant, to Prestwich in North Manchester. The team was led by Pete Evans (former Associate Pastor), Malc Clark (former Trainee Minister) and Caleb Connor. Alongside them were a team of 25 adults and 8 children from City Church who were based in the North Manchester region.

CITY CHURCH MANCHESTER CIO

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TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST AUGUST 2020

City Church continues to resource churches in Greater Manchester. Over the past year, we have been financially supporting 4 churches in the North West. We also send preachers to other churches in Manchester and the North West.

The church is also committed to working in partnership with churches all over the world. We currently partner with church plants in Kiev (Ukraine), Fairfield (Connecticut, USA) and Dubai (UAE). We have been supporting them financially over the last year. Due to restrictions, it hasn't been possible to visit these churches or send out mission teams.

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on08/06/2021.....

Signed on their behalf by Trustee.....

Printed Name: Matthew Waldock

CITY CHURCH MANCHESTER CIO

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	388,757	226,947	615,704	429,006
Charitable Activities	3b	4,932	-	4,932	5,943
TOTAL INCOMING RESOURCES		393,689	226,947	620,636	434,949
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	231,910	219,853	451,763	330,857
Cost of Generating Funds	4b	8,293	517	8,810	6,456
Governance Costs	4c	975	-	975	-
TOTAL RESOURCES EXPENDED		241,178	220,370	461,548	337,313
NET INCOMING (OUTGOING) RESOURCES		152,511	6,577	159,088	97,636
Funds Brought Forward		94,931	100,527	195,458	97,822
Transfer Between Funds		(14,546)	14,546	-	-
TOTAL FUNDS CARRIED FORWARD		232,896	121,650	354,546	195,458

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 19 form part of these financial statements.

CITY CHURCH MANCHESTER CIO

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BALANCE SHEET AS AT 31ST AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-20 £	Total 31-Aug-19 £
Fixed Assets					
Tangible Assets	2	6,634	-	6,634	1,245
Investments	8	-	-	-	-
Total Fixed Assets		6,634	-	6,634	1,245
Current Assets					
Debtors & Prepayments	10	8,157	-	8,157	14,951
Cash at Bank and in Hand	9	226,298	121,650	347,948	187,895
Total Current Assets		234,455	121,650	356,105	202,846
Creditors: Amounts falling due within one year	11	8,193	-	8,193	8,633
NET CURRENT ASSETS		226,262	121,650	347,912	194,213
TOTAL ASSETS less current liabilities		232,896	121,650	354,546	195,458
Creditors: Amounts falling due in more than one year	12	-	-	-	-
NET ASSETS		232,896	121,650	354,546	195,458
Funds of the Charity					
General Funds		232,896	-	232,896	94,931
Restricted Funds	6	-	121,650	121,650	100,527
Total Funds		232,896	121,650	354,546	195,458

Approved by the Trustees on08/06/2021.....

Signed on their behalf by Trustee 

Printed Name: Matthew Waldock

CITY CHURCH MANCHESTER CIO
(Charitable Incorporated Organisation)

**STATEMENT OF CASH FLOW
AS AT 31ST AUGUST 2020**

	Total 31-Aug-20 £	Total 31-Aug-19 £
<u>Cash Flow from Operating Activities</u>		
Net Cash Provided by (used in) Operating Activities	169,070	97,076
Cash Flows from Investing Activities:		
Purchase of Property, Plant and Equipment	9,017	1,867
Net Cash Provided by (used in) Investing Activities	160,053	95,209
Cash Flows from Financing Activities	-	-
Change in Cash and Cash Equivalents in the Reporting Period	160,053	95,209
Cash and Cash Equivalents at the Beginning of the Reporting Period	187,895	92,686
Cash and Cash Equivalents at the End of the Reporting Period	347,948	187,895
All Cash is held as Cash in Hand.		
<u>Changes in Net Debt:</u>		
Cash at Start of the Financial Year	187,895	92,686
Cashflows	160,053	95,209
Cash at End of the Financial Year	347,948	187,895

CITY CHURCH MANCHESTER CIO

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

CITY CHURCH MANCHESTER CIO

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

Restricted funds represent donations or grants received for a specific object or invited for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Debtors

Debtors are recognised at the settlement amount due after any discounts offered.

Creditors and Provision

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

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment

33% - Straight Line Basis

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

2. TANGIBLE FIXED ASSETS

		Fittings & Equipment £	Total 2019/20 £
Cost	01-Sep-19	22,183	22,183
Additions		9,017	9,017
Net Book Value at	31-Aug-20	<u>31,200</u>	<u>31,200</u>
Depreciation	01-Sep-19	20,938	20,938
Charge		3,628	3,628
Depreciation at	31-Aug-20	<u>24,566</u>	<u>24,566</u>
Net Book Value	31-Aug-20	<u>6,634</u>	<u>6,634</u>
Net Book Value	31-Aug-19	<u>1,245</u>	<u>1,245</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2020 : None

31st August 2019 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
a) Donations, Grants & Legacies				
Gift Aid	31,138	11,047	42,185	382,815
Gifts & Donations	357,259	215,900	573,159	31,591
Grants Received	360	-	360	14,600
	388,757	226,947	615,704	429,006
b) Charitable Activities				
Church Programs	4,016	-	4,016	4,480
Training Income	916	-	916	1,463
	4,932	-	4,932	5,943

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2019/20 £	TOTAL 2018/19 £
a) Cost of Charitable Activities					
Church Ministry		54,489	29,715	84,204	51,554
Support Costs		37,264	8,153	45,417	32,772
Grants & Donations		14,369	38,010	52,379	22,669
Staff Costs	15	115,787	133,625	249,412	194,701
Training Costs		2,075	2,816	4,891	5,023
Travel & Hospitality		4,298	7,534	11,832	18,156
Depreciation Expenses		3,628	-	3,628	5,982
		231,910	219,853	451,763	330,857

b) Costs of Generating Funds

Incurred Seeking Donations		8,293	517	8,810	6,456
		8,293	517	8,810	6,456

b) Governance Costs

Independent Examiners Fees	11	975	-	975	-
		975	-	975	-

5. ANALYSIS OF SUPPORT COSTS

	TOTAL 2019/20 £	TOTAL 2018/19 £
Office Costs	16,918	18,510
Compliance & Regulation	15,160	1,954
Consultants	6,425	-
Other Expenses	6,914	12,308
	45,417	32,772

Support costs have been allocated 100% to charitable activities as the direct costs of raising funds are a trivial value compared to the direct costs of charitable activities. As such the Trustees do not believe that the benefits of greater accuracy through further detailed allocation of support costs would outweigh the costs involved.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Sep-19 £	Income £	Expenditure £	Transfers £	Balance 31-Aug-20 £
Student Worker	1,308	40,635	41,151	-	792
Church Plant	42,814	54,065	96,785	-	94
Hardship Fund	-	3,033	936	-	2,097
Ministry Trainee Fund	13,423	20,632	16,960	1,431	18,526
Mission & Planting Fund	3,234	-	6,978	12,385	8,641
Training Bursary	2,503	-	950	-	1,553
Sabbatical Expenses	445	-	-	-	445
Building Fund	16,831	38,584	7,559	-	47,856
Creative Directors	1,697	31,437	22,000	-	11,134
Creative Intern	3,976	9,906	8,955	(4,770)	157
Incubator	6,658	10,566	6,532	-	10,692
Northern Gospel	3,497	11,044	760	5,500	19,281
Operations Managers	4,141	7,045	10,804	-	382
	100,527	226,947	220,370	14,546	121,650

PREVIOUS FINANCIAL YEAR

	Balance 01-Sep-18 £	Income £	Expenditure £	Transfers £	Balance 31-Aug-19 £
Student Worker	13	34,592	33,297	-	1,308
Church Plant	24,970	54,026	37,182	1,000	42,814
Hardship Fund	382	1,013	1,395	-	-
Ministry Trainee Fund	6,038	23,198	15,813	-	13,423
Mission & Ministry Fund	2,224	-	-	(2,224)	-
Mission & Planting Fund	-	6,062	555	(2,273)	3,234
Training Bursary	5,753	1,000	4,250	-	2,503
Sabbatical	4,000	-	4,000	-	-
Sabbatical Expenses	445	-	-	-	445
Building Fund	-	16,831	-	-	16,831
Creative Directors	-	1,697	-	-	1,697
Creative Intern	-	3,976	-	-	3,976
Incubator	-	8,666	2,008	-	6,658
Northern Gospel	-	-	-	3,497	3,497
Operations Managers	-	4,141	-	-	4,141
	43,825	155,202	98,500	-	100,527

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

6. RESTRICTED FUNDS (Continued)

Student Worker - Restricted to expenses for student work

Church Plant - Restricted to church plant activities

Hardship Fund - Restricted to people with need

Ministry Trainee Fund - Restricted to intern expenses

Mission & Ministry - Restricted to special projects

Mission & Planting - Restricted to special projects

Training Bursary - Restricted to training participants

Sabbatical Expenses - Restricted to Sabbatical expenses

Sabbatical - Restricted to Sabbatical expenses

Building Fund - Restricted to Building Project expenses

Creative Intern - Restricted to Creative Intern expenses

Creative Directors - Restricted to Creative Director expenses

Incubator - Restricted to Incubator program expenses

Northern Gospel - Restricted to NGP program expenses

Operations Manager - Restricted to Operations Manager expenses

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

7. DESIGNATED FUND

	Balance 01-Sep-19 £	Income £	Expenditure £	Transfers £	Balance 31-Aug-20 £
Newton Heath	-	78,134	6,770	-	71,364
Wildwood Fund	-	1,025	1,934	1,691	782
	-	79,159	8,704	1,691	72,146

Newton Heath – Expenses related to facility in Newton Heath

Wildwood Fund – Expenses related to Wildwood Church

Designated funds are wholly represented by the charity's cash reserves and are to be expended as detailed above.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

8. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

9. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-20 £	Total 31-Aug-19 £
Cash at Bank & in Hand	226,298	121,650	347,948	187,895
	226,298	121,650	347,948	187,895

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-20 £	Total 31-Aug-19 £
Gift Aid Tax Recoverable	1,753	-	1,753	3,065
Prepayments	3,209	-	3,209	-
Sundry Debtors	3,125	-	3,125	3,125
Trade Debtors	70	-	70	8,761
	8,157	-	8,157	14,951

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-20 £	Total 31-Aug-19 £
Accruals	1,200	-	1,200	-
Independent Examiners Fees	975	-	975	-
Trade Creditors	6,018	-	6,018	8,633
	8,193	-	8,193	8,633

12. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

13. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-20 £	Total 31-Aug-19 £
Fixed Asset Investments	6,634	-	6,634	1,245
Net Current Assets	226,262	121,650	347,912	194,213
Long Term Liabilities	-	-	-	-
	232,896	121,650	354,546	195,458

14. NOTE TO THE STATEMENT OF CASH FLOW

Reconciliation of Net Income/(Expenditure) to Net Cash Inflow from Operating Activities.

	Total 31-Aug-20 £	Total 31-Aug-19 £
Net income/(expenditure) for the reporting period (as per SOFA)	160,063	97,636
Adjustments For:		
Depreciation Charges	3,628	5,982
(Increase)/Decrease in Debtors	6,794	(14,711)
Increase/(Decrease) in Creditors	(1,415)	8,169
Net Cash Provided by (used in) Operating Activities	169,070	97,076

All cash and cash equivalents are held as cash in hand.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

15. STAFF COSTS AND NUMBERS

	TOTAL 2019/20 £	TOTAL 2018/19 £
Gross Wages, Salaries & Fees	226,761	177,758
Social Security Costs	5,499	4,704
Pension Contributions	14,692	12,239
Ex-Gratia Payments	2,460	-
	<u>249,412</u>	<u>194,701</u>

Employees who were engaged in each of the following activities:

	TOTAL 2019/20	TOTAL 2018/19
Charitable Activities	10	9

An ex-gratia payment of £2,370 was made to a former employee whose employment was terminated unexpectedly through no fault of their own.

Volunteers at City Church Manchester give their time in a variety of ways, whether it be practically such as setting up tech or seating for Sunday services; administratively, from planning and running events or advising on Health & Safety; creatively by designing publicity or filming and editing videos; or pastorally, such as leading community groups. There are multiple levels of responsibility given to volunteers and volunteers give a range of their time, from full-time to one hour per month.

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2020

16. TRUSTEES AND OTHER RELATED PARTIES

During the financial period the charity has paid trustees remuneration and benefits. The total remuneration or any other benefits paid to trustees of the charity were £41,677 (2019 - £41,622).

Analysis of Trustees Remuneration:

	Ralph Cunningham £	Matthew Walkdock £
Gross Wages & Salaries	16,000	20,200
Pension Contributions	2,757	2,720
	<u>18,757</u>	<u>22,920</u>

The governing document of the charity states: A charity trustee may receive reasonable remuneration for acting as an employee of the CIO under a contract of employment provided that a majority of the charity trustees do not benefit under this provision.

In addition to their remuneration and employers pension contributions, and as part of their overall remuneration package, R Cunnington received £18,850 (£1,571 per month) and M Walkdock received £14,650 (£1,221 per month) in respect of lease back agreements on their accommodation. (2019 - £18,000 and £13,800 respectively).

No trustees claimed expenses or had their expenses met by the charity (2019 NIL).

During the financial period the charity spent £3,625 on staff training from Crosslands, a related party by virtue of having a trustee in common. At the year end no balances were outstanding.

No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

17. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

18. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

19. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

CITY CHURCH MANCHESTER CIO

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of City Church Manchester CIO on the accounts for the year ended 31st August 2020 set out on pages 6 to 19.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF


Date: 9th June 2021