

ANNUAL REPORTS AND FINANCIAL STATEMENT FOR THE YEAR ENDED AUGUST 2021

CITY CHURCH MANCHESTER CIO (Charitable Incorporated Organisation)

Charity Registration number 1157448

City Church Manchester Annual Report

Trustee report for the year ended 2021

Weekly Gatherings

As COVID restrictions were gradually lifted the church held two Sunday services with an attendance averaging 150. In order to follow social distancing guidelines, a booking service was implemented and an online livestream provision was provided for those unable to attend in person. The online provision averages 200 views and has led to engagement from people outside of Manchester and the Northwest. Our midweek gatherings of connect groups continued to meet via zoom.

Mission and outreach

Given the interest in our livestream services, City Church also ran seeker courses online with over 80 people attending courses (Christianity Explored, Life Explored and Alpha).

The church also organised some physical outreach activities such as the Christmas wreath decorating workshop and the Christmas carol service. All physical gatherings followed government guidelines in place at the time.

Training

The Church has continued to host online training for church planting through the Incubator programme (training those preparing to church plant) and the monthly Planters Collective (supporting and training for those having planted a church). City Church ran a ministry training programme called 'Finding Your Story' designed to help church attendees better understand their spiritual gifts and join in with ministry opportunities throughout the church.

Partnership

City Church continues to resource churches in Greater Manchester, the north west and beyond. The church continues to financially support 4 churches in the north west and send preachers to other churches in Manchester and the north west. The Church remains committed to partner with other churches throughout the world. We continue to support church plants in Kyiv (Ukraine), Fairfield (Connecticut, USA) and Dubai (USA). These churches receive financial support and training support where it is needed. As restrictions continue to be lifted worldwide, we hope to send out missions teams to these churches.

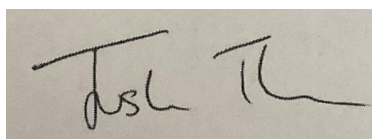
Trustees' Responsibilities

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 appropriate to pressure 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 detections of fraud and other irregularities.

Approved by the Trustees on: 29/06/2022



Signed on behalf by Trustee:

Printed name:

Justin Theed

STATEMENT OF FINANCIAL ACTIVITIES

for the YEAR ENDED 31st AUGUST 2021

	<u>NOTE</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>INCOME</u>					
Donations and legacies	2a	317,682	62,824	380,506	537,570
Charitable activities	2b	7,679	-	7,679	4,932
<u>TOTAL INCOME</u>		£325,361	£62,824	£388,185	£542,502
<u>EXPENDITURE</u>					
Raising funds	3a	7,140	403	7,543	8,810
Charitable activities	3b	302,427	40,266	342,693	454,291
<u>TOTAL EXPENDITURE</u>		£309,567	£40,669	£350,236	£463,101
<u>NET INCOME / (EXPENDITURE)</u>		15,794	22,155	37,949	79,401
Transfers between funds		(15,774)	15,774	-	-
Transfer of funds		-	-	-	178,134
Net movements in funds		20	37,929	37,949	257,535
Balances brought forward at 1st September 2020		£374,936	£78,057	£452,993	£195,458
<u>BALANCES CARRIED FORWARD AT 31st AUGUST 2021</u>		£374,956	£115,986	£490,942	£452,993

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

All income and expenditure derive from continuing activities.

The notes on pages 6-16 form part of these financial statements.

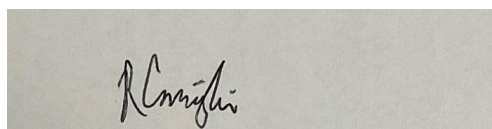
BALANCE SHEET

AT 31st AUGUST 2021

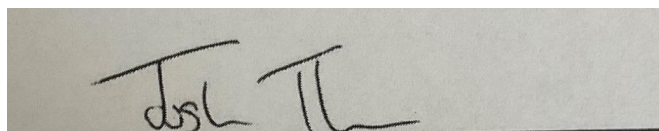
	<u>Note</u>	<u>2021</u>	<u>2020</u>
<u>FIXED ASSETS</u>			
Tangible fixed assets	7	104,141	106,301
<u>CURRENT ASSETS</u>			
Debtors	8	3,152	8,157
Cash at bank and in hand	9	394,263	347,948
		<u>397,415</u>	<u>356,105</u>
<u>CURRENT LIABILITIES</u>			
Creditors	10	<u>(10,614)</u>	<u>(9,413)</u>
<u>NET ASSETS</u>		<u>£490,942</u>	<u>£452,993</u>
<u>FUNDS</u>			
Restricted funds	5, 14	115,986	78,057
Unrestricted funds	5, 14	374,956	374,936
		<u>£490,942</u>	<u>£452,993</u>

The notes on pages 6-16 form part of these financial statements.

The accounts on pages 9-16 were approved by the Trustees on 29/06/2022 signed on their behalf.



Ralph Cunnington



Justin Theed

STATEMENT OF CASH FLOWS
AT 31st AUGUST 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<u>Cash flows from operating activities:</u>			
Net cash provided by (used in) operating activities	11	48,583	169,070
Cash flows from investing activities:			
Purchase of property, plant and equipment		(2,268)	(9,017)
Net cash provided by (used in) investing activities		<u>46,315</u>	<u>160,053</u>
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the reporting period		<u>46,315</u>	<u>160,053</u>
Cash and cash equivalents at the beginning of the reporting period		347,948	187,895
Cash and cash equivalents at the end of the reporting period		<u>£394,263</u>	<u>£347,948</u>

All cash is held as cash in hand.

The notes on pages 6-16 form part of these financial statements.

Changes in net debt:

Cash at start of year	347,948
Cashflows	<u>46,315</u>
Cash at end of year	<u>£394,263</u>

1. ACCOUNTING POLICIES

Basis of Accounting

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.

Preparation of the accounts on a going concern basis

The Trustees are of the view that the immediate future of City Church Manchester CIO for at least the next 12 to 18 months is secure and that on this basis the accounts have been prepared on a going concern basis.

Fixed Assets

Fixed assets are recorded at historic cost.

Depreciation is calculated to write down the cost less estimated residual value of the fixed assets over their expected useful lives. Land is not depreciated. The rates and periods generally applicable are:

Buildings	4% per annum straight line
Fixtures, Fittings and Equipment	33% per annum straight line

Debtors

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

Creditors and provisions

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.

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST
2021

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.

Unrestricted funds comprise general funds and are available to spend on activities that further any of the purposes of the Church.

Designated funds are unrestricted funds members have decided at their discretion to set aside for a specific purpose.

Income

Income is recognized when the charity has entitlement, sufficient probability of receipt and is able to reliably measure to value of the income. Collections and donations are recognised when received. All income is accounted for gross.

Expenditure

Grants and donations are recognised when committed. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure is classified under the following activity headings:

- Charitable activities include the costs of services, ministry work and other activities undertaken to further the purposes of the Church and the associated support costs.
- Costs of raising funds comprise the costs of fundraising and partnership development, and its support costs.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, and conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Donated vehicles, plant, furniture or buildings are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy.

Volunteer Help

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

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST
2021

2. <u>INCOME</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Donations and gifts	274,174	58,528	332,702	495,025
Gift Aid	33,508	4,296	37,804	42,185
General grants	10,000	-	10,000	360
	<u>£317,682</u>	<u>£62,824</u>	<u>£380,506</u>	<u>£537,570</u>
(b) <u>Income from charitable activities</u>				
Church Programs	6,885	-	6,885	4,016
Training	794	-	794	916
	<u>£7,679</u>	<u>£ -</u>	<u>£7,679</u>	<u>£4,932</u>
<u>TOTAL INCOME</u>	<u>£325,361</u>	<u>£62,824</u>	<u>£388,185</u>	<u>£542,502</u>

During the prior financial year the property "Newton Heath Evangelical Church" was donated to the charity, this has been valued and included in the accounts at £100,000

3. <u>EXPENDITURE</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Costs of raising funds</u>				
Incurred seeking donations	£7,140	£403	£7,543	£8,810
(b) <u>Charitable activities</u>				
Church Ministry	49,719	25,830	75,549	84,203
Support costs	37,322	84	37,406	47,612
Grants and donations made	20,281	-	20,281	52,379
Staff costs	181,437	12,391	193,828	249,413
Training	4,865	1,715	6,580	4,891
Travel and hospitality	4,375	246	4,621	11,832
Depreciation	4,428	-	4,428	3,961
	<u>£302,427</u>	<u>£40,266</u>	<u>£342,693</u>	<u>£454,291</u>
<u>TOTAL EXPENDITURE</u>	<u>£309,567</u>	<u>£40,669</u>	<u>£350,236</u>	<u>£463,101</u>

**NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST
2021**

4. ANALYSIS OF SUPPORT COSTS

The material categories of support costs are:

	<u>2021</u>	<u>2020</u>
	£	£
Office costs	22,641	16,918
Compliance and regulation costs	8,653	15,880
Consultants	(300)	6,425
Governance costs	660	1,475
Other	5,752	6,914
	£37,406	£47,612

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.

5. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2021</u>	<u>2020</u>
	£	£
This is stated after charging:		
Amounts paid to independent examiner	660	1,475
Depreciation	£4,428	£3,961

6. ANALYSIS OF NET ASSETS BY FUND

	<u>2021</u>	<u>2021</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Fixed assets	104,141	-	104,141
Current assets	281,429	115,986	397,415
Current liabilities	(10,614)	-	(10,614)
	£374,956	£115,986	£490,942

ANALYSIS OF NET ASSETS BY FUND
prior year

	<u>2020</u>	<u>2020</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Fixed assets	106,301	-	106,301
Current assets	278,048	78,057	356,105
Current liabilities	(9,413)	-	(9,413)
	£374,936	£78,057	£452,993

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST
2021

7. TANGIBLE FIXED ASSETS

	<u>Fixtures, Fittings and Equipment</u>	<u>Land, and buildings</u>	<u>Total</u>
<u>Cost</u>			
At 1 st September 2020	£31,200	£100,000	£131,200
Additions	2,268	-	2,268
at 31 st August 2021	£33,468	£100,000	£133,468
<u>Depreciation</u>			
At 1 st September 2020	£24,566	£333	£24,899
Charge for the year	3,628	800	4,428
At 31 st August 2021	£28,194	£1,133	£29,327
<u>Net Book Value</u>			
At 31 st August 2021	£5,274	£98,867	£104,141
At 31 st August 2020	£6,634	£99,667	£106,301

Transfer of Specified Property

The Freehold Land and Building at Newton Heath Evangelical Church, Culcheth Lane, Manchester, M40 ILS, being comprised in a conveyance of the land registered under Title Number MAN359915 were transferred to City Church Manchester CIO (Registered Charity Number 1157448) during the financial year ended 31st August 2020.

The Trustees of City Church Manchester CIO (Registered Charity Number 1157448) have agreed to include the Land & Buildings in the accounts at cost value as per the conveyance dated the 6th April 2020.

8. DEBTORS

	<u>2021</u>	<u>2020</u>
Trade debtors	-	70
Gift aid reclaimed	-	1,753
Prepayments	3,152	3,209
Other debtors	-	3,125
	£3,152	£8,157

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST
2021

9. CASH AT BANK AND IN HAND

	<u>2021</u>	<u>2020</u>
Current account balances	393,645	347,493
Cash in hand	618	455
	<u>£394,263</u>	<u>£347,948</u>

10. CREDITORS

	<u>2021</u>	<u>2020</u>
Trade creditors	7,429	6,018
Accruals	1,880	3,395
Tax and social security	896	-
Other creditors	409	-
	<u>£10,614</u>	<u>£9,413</u>

11. NOTE TO STATEMENT OF CASH FLOWS

	<u>2021</u>	<u>2020</u>
Reconciliation of net income/(expenditure) to net cash inflow from operating activities.		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	37,949	79,401
Adjustments for:		
Transfer of funds	-	178,134
Fixed asset donation	-	(100,000)
Depreciation charges	4,428	3,961
(Increase)/decrease in debtors	5,005	6,794
Increase/(decrease) in creditors	1,201	780
Net cash provided by (used in) operating activities	<u>£48,583</u>	<u>£169,070</u>

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

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST
2021

12. ANALYSIS OF STAFF NUMBERS AND COSTS

The average monthly number of employees throughout the year was 9 (2020 - 10).

	<u>2021</u>	<u>2020</u>
Salaries and Wages	174,826	226,761
Social Security Costs	4,421	5,499
Pension costs	14,646	14,692
Ex-Gratia payment	-	2,460
	<u>£193,893</u>	<u>£249,412</u>

No employees had employee benefits in excess of £60,000 (2020 - nil).

In the prior year, 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.

13. RELATED PARTY TRANSACTIONS

In the period the charity has paid trustees remuneration and benefits. The total remuneration or any other benefits paid to trustees of the charity were £47,250 (2020 – £41,677).

This is broken down as follows:

<u>Name</u>	<u>Salary</u>	<u>Pension</u>
Ralph Cunnington	16,200	5,664
Matthew Waldock	22,400	2,987

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 £19,200 (£1,600 per month) and M Waldock received £15,600 (£1,300 per month) in respect of lease back agreements on their accommodation. (2020 - £18,850 and £14,650 respectively).

No trustees claimed expenses or had their expenses met by the charity (2020 NIL).

In the period the charity spent £3,500 on staff training from Crosslands, a related party by virtue of having a trustee in common. At the year end no balances were outstanding.

There have been no other related party transactions in the reporting period.

CITY CHURCH MANCHESTER CIO

NOTES TO THE ACCOUNTS **for the YEAR ENDED 31st AUGUST 2021**

14. FUNDS HELD AND MOVEMENTS IN THE FUNDS DURING THE YEAR

	Balance 1 st September 2020	Income	Expenditure	Transfers	Balance 31 st August 2021
Restricted funds:					
Ministry Trainee Fund	18,526	9,240	(14,475)	16,750	30,041
Building	47,856	27,978	(177)	-	75,657
Creative Directors	11,134	25,171	(26,017)	-	10,288
Creative Intern	159	-	-	(159)	-
Operations Manager	382	435	-	(817)	-
	78,057	62,824	(40,669)	15,774	115,986
Designated funds					
Newton Heath	171,031	-	(6,342)	(20,000)	144,689
AT3	-	720	(729)	9	-
Wildwood	782	-	(42)	-	740
Student Worker	792	28,465	(29,274)	-	(17)
Church Plant	94	8,694	(1,326)	-	7,462
Hardship Fund	2,097	174	(1,931)	2,500	2,840
Mission & Planting	8,641	-	(11,757)	9,507	6,391
Training Bursary	1,553	-	(4,600)	9,371	6,324
Sabbatical Expenses	445	-	-	-	445
Incubator	10,692	1,250	(6,142)	500	6,300
Northern Gospel	19,281	-	-	9,000	28,281
Unrestricted funds	159,528	286,058	(247,424)	(26,661)	171,201
Total unrestricted funds	374,936	325,361	(309,567)	(15,774)	374,956
	£452,993	£388,185	(£350,236)	£ -	£490,942

Restricted funds purpose and restriction

Ministry Trainee Fund - restricted to intern expenses
 Building - restricted to Building Project expenses
 Creative Directors - restricted to Creative Director expenses
 Creative Intern - restricted to Creative Intern expenses
 Operations Manager - restricted to Operations Manager expenses

Designated funds purpose and restriction

Newton Heath – expenses related to facility in Newton Heath
 Wildwood – expenses related to Wildwood Church
 Student Worker - for expenses for student work
 Church Plant - for church plant activities
 Hardship Fund - for people with need
 Mission & Planting - for special projects
 Training Bursary - for training participants
 Sabbatical Expenses - for Sabbatical expenses
 Incubator - for Incubator program expenses
 Northern Gospel - for NGP program expenses

CITY CHURCH MANCHESTER CIO

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST 2021

15. FUNDS HELD AND MOVEMENTS IN THE FUNDS DURING THE YEAR – prior year

	Balance 1st September 2019 restated	Income and transfer of funds	Expenditure	Transfers	Balance 31 st August 2020
Restricted funds:					
Ministry Trainee Fund	13,423	20,632	(16,960)	1,431	18,526
Building	16,831	38,584	(7,559)	-	47,856
Creative Directors	1,697	31,437	(22,000)	-	11,134
Creative Intern	3,976	9,907	(8,954)	(4,770)	159
Operations Manager	4,141	7,045	(10,804)	-	382
	40,068	107,605	(66,277)	(3,339)	78,057
Designated funds					
Newton Heath	-	178,134	(7,103)	-	171,031
Wildwood	-	1,025	(1,934)	1,691	782
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
Mission & Planting	3,234	-	(6,978)	12,385	8,641
Training Bursary	2,503	-	(950)	-	1,553
Sabbatical Expenses	445	-	-	-	445
Incubator	6,658	10,566	(6,532)	-	10,692
Northern Gospel	3,497	11,044	(760)	5,500	19,281
Unrestricted funds	94,931	314,529	(233,695)	(16,237)	159,528
Total unrestricted funds	155,390	613,031	(396,824)	3,339	374,936
	£195,458	£720,636	(£463,101)	£ -	£452,993

During the prior year the Trustees identified that some funds which were previously disclosed as restricted were in fact designated. This has resulted in an increase of £60,459 in designated funds and a decrease of £60,459 in restricted funds at 31st of August 2019.

The following funds are now treated as designated:

- Student Worker
- Church Plant
- Hardship Fund
- Mission & Planting
- Training Bursary
- Sabbatical Expenses
- Incubator
- Northern Gospel

CITY CHURCH MANCHESTER CIO
NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST 2021

16. TRANSFER OF ASSETS AND LIABILITIES

During the previous financial year the Trustees of Newton Heath Evangelical Church sought guidance and advice and agreed to transfer the Charity's Assets, Liabilities and Activities to City Church Manchester CIO (Registered Charity Number 1157448). The Trustees of City Church Manchester CIO (Registered Charity Number 1157448) agreed to accept the Assets and Liabilities from Newton Heath Evangelical Church as per the Agreement to Transfer Assets, Liabilities and Activities dated 31st March 2020. All assets and liabilities were transferred to City Church Manchester CIO (Registered Charity Number 1157448) on the 31st March 2020. By agreement of the Trustees dated 31st March 2020, the Trustees agreed to accept all Assets, Liabilities and Activities from the unregistered entity, Newton Heath Evangelical Church. The following Assets and Liabilities were transferred to City Church Manchester CIO (Registered Charity Number 1157448) on the 31st March 2020:

- i) The Freehold land held under Title Number MAN359915 filed at the Registry and being Newton Heath Evangelical Church, Culcheth Lane, Manchester (M40 ILS).
- ii) The mines and minerals excepted unto the lords of the Manor of Newton by an Act of Parliament allotting the common called Newton Heath are excluded.

Transfer of Specified Property

- i) The Freehold premises at Newton Heath Evangelical Church, Culcheth Lane, Manchester, M40 ILS, being comprised in a conveyance of the land in this title dated 17th February 1921 made between (1) Robert Innes and Herbert Knott (2) Sarah Lent Richard (3) Sarah Jane Crawshaw (4) Harry Crawshaw (5) Thomas Henry Bridge.

The Trustees of City Church Manchester CIO (Registered Charity Number 1157448) have agreed to include the Land & Buildings in the accounts at cost value as per the conveyance dated the 6th April 2020. The following cost value has been applied to the Land & Buildings:

	<u>2020</u>
Freehold Land & Buildings at Newton Heath Evangelical Church, Culcheth Lane, Manchester, M40 ILS.	100,000
	<u>£100,000</u>
	<u>2020</u>
Cash Assets held by Newton Heath Evangelical Church as per Schedule 2 of the Agreement to Transfer Assets, Liabilities and Activities Dated 31st March 2020.	78,134
	<u>£78,134</u>

CITY CHURCH MANCHESTER CIO

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st AUGUST 2021

16. **TRANSFER OF ASSETS AND LIABILITIES (cont)**

During the prior financial year the Trustees of Newton Heath Evangelical Church agreed to transfer the Charity's Assets, Liabilities and Activities to City Church Manchester CIO (Registered Charity Number 1157448). The followings assets and liabilities were transferred to City Church Manchester CIO (Registered Charity Number 1157448) on the 31st March 2020.

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets			
Tangible Assets	100,000	-	100,000
Current Assets			
Debtors & Prepayments	-	-	-
Cash at Bank and in Hand	78,134	-	78,134
Total current assets	<u>78,134</u>	<u>-</u>	<u>78,134</u>
Creditors: amounts falling due within one year	-	-	-
NET CURRENT ASSETS	<u>78,134</u>	<u>-</u>	<u>78,134</u>
TOTAL ASSETS less current liabilities	<u>178,134</u>	<u>-</u>	<u>178,134</u>
Long Term Liabilities: Amount due in more than one year	-	-	-
NET ASSETS	<u>178,134</u>	<u>-</u>	<u>178,134</u>
Funds of the Charity			
General Funds	<u>178,134</u>	<u>-</u>	<u>178,134</u>
Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds Transferred	<u>178,134</u>	<u>-</u>	<u>178,134</u>

CITY CHURCH MANCHESTER CIO

(Charitable Incorporated Organisation)

Registered number 1157448

Independent examiner's report to the trustees of City Church Manchester CIO

I report to the charity trustees on my examination of the accounts of City Church Manchester CIO (the Trust) for the year ended 31st August 2021

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 29th June 2022

Adam J. Syddall M.A., A.C.A.
Institute of Chartered Accountants in England & Wales
P B Syddall & Co.
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ