

CHRIST CHURCH STOCKPORT

England & Wales · Charity number 1176017

Details

Status Registered

Legal form CIO

Registered 2017-11-29

Register [View on the Charity Commission register](#)

Contact

Address 1 Mentone Road
Stockport
SK4 4HF

Phone 01619002853

Email info@christchurchstockport.com

Website www.christchurchstockport.com

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH EXCLUSIVELY BY FACILITATING THE CHARITABLE ACTIVITIES OF THE FELLOWSHIP; AND(2) SUCH OTHER CHARITABLE OBJECTS AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, FURTHER THE WORK OF THE FELLOWSHIP.

Activities: Public worship services

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£115,638	£113,636	-	-
2023-12-31	£103,378	£88,889	-	-
2022-12-31	£67,755	£76,291	-	-
2021-12-31	£57,613	£57,610	-	-
2020-12-31	£64,904	£56,383	-	-

Trustees

Name	Role	Appointed
Rev PETER JACKSON	Chair	2017-11-29
Andrew Stephen Walker Davies		2026-05-05
CATRIONA SENIOR		2017-11-29
Joanne Bull		2025-01-08
Michelle Hill		2022-01-19
Nicholas David Edward Raven		2023-02-02

CHRIST CHURCH STOCKPORT

England & Wales - Charity number 1176017

Accounts

Charity registration number 1176017 (England and Wales)

CHRIST CHURCH STOCKPORT CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CHRIST CHURCH STOCKPORT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Senior Rev P Jackson Mrs M Hill Mr N Raven Mrs J Bull	(Appointed 8 January 2025)
Charity number	1176017	
Principal address	1 Mentone Road Stockport SK4 4HF	
Independent examiner	Topping Partnership (Accountants) Limited Incom House Waterside Trafford Park Manchester M17 1WD	

CHRIST CHURCH STOCKPORT CIO

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CHRIST CHURCH STOCKPORT CIO

TRUSTEES' 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 Charities Act 2011 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 objects of the Charity are;

- (1) The advancement of the Christian faith in accordance with the Statement of Faith exclusively by facilitating the charitable activities of the Fellowship; and
- (2) such other charitable objects as shall, in the opinion of the charity trustees, further the work of the Fellowship.

The charity holds religious services and provides fellowship to fulfill its objectives.

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

When deciding on how to perform its charitable work, the charity pays due regard to guidance issued by the Charity Commission on public benefit.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Christ Church Stockport continues to grow and develop numerically and structurally. Over the course of the year, regular attendance increased in number and in diversity, and the number of visitors has also remained high. The majority of growth comes from those moving into the area, but increasingly the church is seeing a greater engagement with those who would not have previously gone to church. To facilitate these enquirers, we ran a 3-2-1 Course. The course is designed to help those new to Christianity to engage, with the central aspects of the Christian faith in a relaxed setting.

We continue to invest in the spiritual health of all those who attend CCS, bringing the Bible to bear to all ages and stages of life. We taught sermon series in Matthew and John's gospels, the New Testament letters Philippians and Hebrews, the Old Testament prophet Haggai, and a summer series in the Psalms. We continue to run age-appropriate children's groups and a creche on a Sunday morning, and a Youth group meeting on Sunday evenings.

Our midweek Growth Teams meet in four locations on three different nights of the week. Growth Teams offer the opportunity for regulars to discuss and apply Sunday's bible passage at a deeper level. Growth Teams are also the first port of call for pastoral care. Because of sustained growth over the year, we are looking to launch a fifth Growth Team early in 2025. Grace Raven continues to develop our women's ministry with fortnightly bible studies on Wednesdays and termly breakfasts on Saturdays covering topics such as hormones and time. From September Bekah Rowe began a youth drop in after school on Monday afternoons.

During the summer months the trustees were able to offer the Associate Minister, Jon Cawsey a three-month sabbatical. Jon was able to spend time resting and reflecting on his ministry and visiting other churches in Manchester and elsewhere in the UK. During his sabbatical many members of Christ Church Stockport stepped up to provide cover for Jon.

Back in March we were delighted to welcome AMiE Bishop, Tim Davies who conducted three confirmations and preached in our morning service. In May we baptised five individuals by full immersion, utilising a paddling pool in the car park. The Children's team ran an Olympic themed event in a local park in July, and the ever-popular light party in October. The run up to Christmas saw a craft evening, a contemporary carol service, and a family nativity. The church again partnered with Walthew House to provide twenty Christmas hampers for vulnerable Walthew service users.

Financial review

The charity's incoming resources were more than expenditure.. The trustees are pleased with the results for the year.

The charity had reserves of £38,807 at 31 December 2023 and £40,809 at the period end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations from those who regularly attend the church. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The trustees have no formal policy to maintain a level of reserves however, they try to hold as reserves, 3 months running costs. The trustees are conscious of their responsibilities and monitor the level of reserves to ensure the charity can meet its liabilities.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the UK Charities Commission on 29 November 2017. The charity number is 1176017. It is governed by these rules and the constitution dated 9 September 2017.

The principal place of business is Walthew House, 112 Shaw Heath, Stockport SK2 6QS..

The Church currently has four trustees.

The trustees govern the charity.

The members are the Spiritual Leaders of the church and they have the authority to appoint new trustees. The trustees hold regular meetings.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Senior

Rev P Jackson

Mrs M Hill

Mr N Raven

Mrs J Bull

(Appointed 8 January 2025)

Any member may become a trustee. Trustees can be appointed at the AGM or at any time by the members.

The trustees of the charity, must give to all new trustees a copy of the constitution and a copy of the charity's latest trustee report and accounts.

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


[Peter Jackson \(Oct 24, 2025 15:30:10 GMT+1\)](#)

Rev P Jackson

Trustee

Dated:24/10/2025.....

CHRIST CHURCH STOCKPORT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH STOCKPORT CIO

I report to the Trustees on my examination of the financial statements of Christ Church Stockport CIO (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

S Wilcock

Topping Partnership (Accountants) Limited

Susan Wilcock FCCA
Independent Examiner

Incom House
Waterside
Trafford Park
Manchester

M17 1WD

Date: 24/10/2025.....

CHRIST CHURCH STOCKPORT CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	115,638	103,378
Total income		115,638	103,378
Expenditure on:			
Charitable activities	4	113,636	88,889
Total expenditure		113,636	88,889
Net income and movement in funds		2,002	14,489
Reconciliation of funds:			
Fund balances at 1 January 2024		38,807	24,318
Fund balances at 31 December 2024		40,809	38,807

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

CHRIST CHURCH STOCKPORT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	523		10,632	
Cash at bank and in hand		42,088		29,281	
		<u>42,611</u>		<u>39,913</u>	
Creditors: amounts falling due within one year	10	(1,802)		(1,106)	
Net current assets			40,809		38,807
			<u>40,809</u>		<u>38,807</u>
The funds of the Charity					
Unrestricted funds	11		40,809		38,807
			<u>40,809</u>		<u>38,807</u>

The financial statements were approved by the Trustees on .24/10/2025.....


[Peter Jackson \(Oct 24, 2025 15:30:10 GMT+1\)](#)

Rev P Jackson
Trustee

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Christ Church Stockport is a Charitable Incorporated Organisation registered with The Charities Commission on 29 November 2017. It is governed by these rules and its constitution dated 9 September 2017.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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. 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.

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 when the Gift Aid is received from HMRC.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity appointed to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 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.

1.7 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.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	101,952	93,200
Gift Aid	13,630	10,134
Other	56	44
	<u>115,638</u>	<u>103,378</u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	86,106	67,559
Equipment and training	1,565	1,163
Insurance	410	384
Stationary & Leaflets	145	37
Advertising	570	523
Ministry expenses	6,244	3,503
Rent	10,551	6,411
Donations	5,752	7,298
Subscriptions	777	608
Professional Fees	796	683
Bank Charges	60	60
Accountancy	660	660
	<hr/>	<hr/>
	113,636	88,889
	<hr/>	<hr/>
	113,636	88,889
	<hr/> <hr/>	<hr/> <hr/>

5 Trustees

No person connected to the trustees received any remuneration or benefits from the Charity during the year.

No employee received remuneration or benefits over £60,000.

No trustees received remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
3	3
<hr/> <hr/>	<hr/> <hr/>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	79,594	64,378
Other pension costs	6,512	3,181
	<u>86,106</u>	<u>67,559</u>

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

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

8 Independent examination

The charity paid £420 for its Financial Statements to be independently examined and £240 for the Financial Statements to be prepared.

9 Debtors

Amounts falling due within one year:	2024 £	2023 £
Prepayments and accrued income	523	10,632
	<u>523</u>	<u>10,632</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	482	446
Accruals and deferred income	1,320	660
	<u>1,802</u>	<u>1,106</u>

11 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 £	At 31 December 2024 £
General funds	<u>38,807</u>	<u>115,638</u>	<u>(113,636)</u>	<u>40,809</u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	24,318	103,378	(88,889)	38,807
	<u>24,318</u>	<u>103,378</u>	<u>(88,889)</u>	<u>38,807</u>

CHRIST CHURCH STOCKPORT

England & Wales - Charity number 1176017

Accounts

Charity registration number 1176017

CHRIST CHURCH STOCKPORT CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CHRIST CHURCH STOCKPORT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Senior Rev P Jackson Mrs M Hill Mr N Raven	(Appointed 22 February 2023)
Charity number	1176017	
Principal address	1 Mentone Road Stockport SK4 4HF	
Independent examiner	Topping Partnership (Accountants) Limited Incom House Waterside Trafford Park Manchester M17 1WD	

CHRIST CHURCH STOCKPORT CIO

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CHRIST CHURCH STOCKPORT CIO

TRUSTEES' 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 Charities Act 2011 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 objects of the Charity are;

- (1) The advancement of the Christian faith in accordance with the Statement of Faith exclusively by facilitating the charitable activities of the Fellowship; and
- (2) such other charitable objects as shall, in the opinion of the charity trustees, further the work of the Fellowship.

The charity holds religious services and provides fellowship to fulfill its objectives.

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

When deciding on how to perform its charitable work, the charity pays due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

2023 continued the trend of numerical, structural and relational growth for Christ Church Stockport. The church again experienced a steady increase in the number of regular attenders and visitors over the year. At the start of the year, the leadership council drafted a set of values that would help define our distinctives as Christ Church Stockport. The values adopted are welcome, grace, generosity, positivity, change and transparency.

We continue to invest in the spiritual health of all those involved at CCS, bringing the Bible to bear to all ages and stages of life. We taught sermon series in 1 Samuel, Ezra, John's gospel, Ecclesiastes and the Servant Songs in Isaiah. We continue to run age-appropriate children's groups on a Sunday morning, and a Youth group that meets on a Sunday evening.

By September our continued growth necessitated launching a fourth Growth Team. Growth Teams meet across Stockport on different nights of the week to encourage spiritual and relational growth. They are the first port of pastoral care for those who belong to CCS. Grace Raven continued to oversee our Women's ministry. One significant development was deploying women's representatives in each of the Growth Teams to ensure the provision of appropriate care for women at Christ Church Stockport.

During the summer months the trustees were delighted to offer the Senior Minister, Matt Thompson a three month sabbatical. Matt was able to spend time resting and reflecting on his ministry and visiting other churches in the UK and the US. During his sabbatical many members of Christ Church Stockport stepped up to provide cover for Matt.

Back in February we were visited by our AMiE bishop, Lee McMunn. Lee preached at our morning service and then stayed afterwards to meet the Leadership Council. In November we held a Celebration Evening at Walthew House giving thanks to all those who help to make Christ Church Stockport run smoothly. Christmas proved to be another highlight. We held a craft evening, a carol service, a scratch nativity and a Christmas Eve party. The church again partnered with Walthew House to provide twenty Christmas hampers for vulnerable service users of Walthew.

We have continued to enjoy good relationships with our hosts at Walthew House and are always looking out for ways to more meaningfully expand our partnership. We have people who volunteer both weekly and for special events held by Walthew House.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The charity's incoming resources were more than expenditure.. The trustees are pleased with the results for the year.

The charity had reserves of £24,318 at 31 December 2022 and £38,807 at the period end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations from those who regularly attend the church. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The trustees have no formal policy to maintain a level of reserves however, they try to hold as reserves, 3 months running costs. The trustees are conscious of their responsibilities and monitor the level of reserves to ensure the charity can meet its liabilities.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the UK Charities Commission on 29 November 2017. The charity number is 1176017. It is governed by these rules and the constitution dated 9 September 2017.

The principal place of business is Walthew House, 112 Shaw Heath, Stockport SK2 6QS..

The Church currently has four trustees.

The trustees govern the charity.

The members are the Spiritual Leaders of the church and they have the authority to appoint new trustees. The trustees hold regular meetings.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Ward (Resigned 31 January 2023)

Mrs C Senior

Rev P Jackson

Mrs M Hill

Mr N Raven (Appointed 22 February 2023)

Any member may become a trustee. Trustees can be appointed at the AGM or at any time by the members.

The trustees of the charity, must give to all new trustees a copy of the constitution and a copy of the charity's latest trustee report and accounts.

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



Peter Jackson (Oct 23, 2024 10:07 GMT+1)

Rev P Jackson

Trustee

Dated:23/10/24.....

CHRIST CHURCH STOCKPORT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH STOCKPORT CIO

I report to the Trustees on my examination of the financial statements of Christ Church Stockport CIO (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 financial statements to be reached.



S Wilcock (Oct 23, 2024 10:08 GMT+1)

Topping Partnership (Accountants) Limited

**Susan Wilcock FCCA
Independent Examiner**

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated: ...23/10/24.....

CHRIST CHURCH STOCKPORT CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	103,378	67,755
Total income		103,378	67,755
Expenditure on:			
Charitable activities	4	88,889	76,291
Total expenditure		88,889	76,291
Net income/(expenditure) and movement in funds		14,489	(8,536)
Reconciliation of funds:			
Fund balances at 1 January 2023		24,318	32,854
Fund balances at 31 December 2023		38,807	24,318

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

CHRIST CHURCH STOCKPORT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	10,632		456	
Cash at bank and in hand		29,281		24,860	
		<u>39,913</u>		<u>25,316</u>	
Creditors: amounts falling due within one year	10	(1,106)		(998)	
Net current assets			38,807		24,318
Net assets excluding pension liability			38,807		24,318
			=====		=====
The funds of the Charity					
Unrestricted funds			38,807		24,318
			<u>38,807</u>		<u>24,318</u>
			=====		=====

The financial statements were approved by the Trustees on 23/10/24.



Peter Jackson (Oct 23, 2024 10:07 GMT+1)

.....
Rev P Jackson
Trustee

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Christ Church Stockport is a Charitable Incorporate Organisation registered with The Charities Commission on 29 November 2017. It is governed by these rules and its constitution dated 9 September 2017.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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. 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.

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 when the Gift Aid is received from HMRC.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity appointed to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 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.

1.7 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.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	93,200	57,416
Gift Aid	10,134	10,319
Other	44	20
	<u> </u>	<u> </u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	67,559	58,425
Depreciation and impairment	1,163	2,750
Charitable expenditure	384	349
Stationary & Leaflets	37	33
Advertising	523	837
Ministry expenses	3,503	2,028
Rent	6,411	4,705
Donations	7,298	5,309
Subscriptions	608	337
Professional Fees	683	717
Bank Charges	60	81
Accountancy	660	720
	<u>88,889</u>	<u>76,291</u>
	<u>88,889</u>	<u>76,291</u>

5 Trustees

No person connected to the trustees received any remuneration or benefits from the Charity during the year.

During the previous period, a trustee incurred expenses of £875.22 on behalf of the charity. These were reimbursed by the charity.

During the previous period, two of the trustees received remuneration from the charity as employees. The trustees are paid per their contract of employment.

No employee received remuneration or benefits over £60,000.

No trustees received remuneration during the year.

6 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>3</u>	<u>2</u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	64,378	55,660
Other pension costs	3,181	2,765
	<u>67,559</u>	<u>58,425</u>

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

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

8 Independent examination

The charity paid £420 for its Financial Statements to be independently examined and £240 for the Financial Statements to be prepared.

9 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	-	1
Prepayments and accrued income	10,632	455
	<u>10,632</u>	<u>456</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	183
Other creditors	446	155
Accruals and deferred income	660	660
	<u>1,106</u>	<u>998</u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 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	At 31 December 2023
	£	£	£	£
General funds	24,318	103,378	(88,889)	38,807
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	32,854	67,755	(76,291)	24,318
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CHRIST CHURCH STOCKPORT

England & Wales - Charity number 1176017

Accounts

Charity registration number 1176017

CHRIST CHURCH STOCKPORT CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CHRIST CHURCH STOCKPORT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Ward Mrs C Senior Rev P Jackson Mrs M Hill Mr N Raven	(Appointed 19 January 2022) (Appointed 22 February 2023)
Charity number	1176017	
Principal address	1 Mentone Road Stockport SK4 4HF	
Independent examiner	Topping Partnership (Accountants) Limited Incom House Waterside Trafford Park Manchester M17 1WD	

CHRIST CHURCH STOCKPORT CIO

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CHRIST CHURCH STOCKPORT CIO

TRUSTEES' 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 Charities Act 2011 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 objects of the Charity are;

- (1) The advancement of the Christian faith in accordance with the Statement of Faith exclusively by facilitating the charitable activities of the Fellowship; and
- (2) such other charitable objects as shall, in the opinion of the charity trustees, further the work of the Fellowship.

The charity holds religious services and provides fellowship to fulfill its objectives.

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

When deciding on how to perform its charitable work, the charity pays due regard to guidance issued by the Charity Commission on public benefit.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

2022 was a year of numerical, structural and relational growth for Christ Church Stockport. The church again experienced an increase in the number of regular attenders and visitors over the year. This growth necessitated an organisational restructuring but thankfully, despite these changes, the church also grew its existing relationships and fostered more with the wider community.

Typically, people join the church either in January, at the start of the calendar year, or in September, at the start of the academic year. Summer is arguably the primary time for growth. Most of the church's growth is from people moving into Stockport, but we are still attracting those who see us online and have decided to return to church.

We continue to invest in the spiritual health of all those involved at CCS, bringing the Bible to bear to all ages and stages of life. We taught sermon series in 1 Samuel, the character of Jesus from the gospels, Jonah, the Psalms, Acts and Paul's letter to the Colossians. Due to our growth we have increased the number of children's groups run on a Sunday morning, and started a Youth group that meets on a Sunday evening.

To accommodate more people into our midweek activities, we launched a third Growth Team. Growth Teams meet to encourage spiritual and relational growth. They are also the first port of pastoral care for those who belong to CCS. We also appointed Grace Raven to oversee our Women's ministry, ensuring that the pastoral needs of women in the church are met.

During the year, Jon Cawsey, the associate minister, was seconded to oversee the church's operations. Jon has been working with others to improve administration, communications, and legal and financial structures of the church. Jon and Matt Thompson, the senior minister, also attended advanced safeguarding courses to ensure that CCS remains to be a safe environment for all.

We have enjoyed many highlights throughout the year: an infant baptism and two child thanksgivings for church families; a visit from our Swedish mission partners, Chris and Lotta Strajnic; our Vision Night, which was held at a local restaurant and enjoyed by all who attended. Another highlight was Christmas, where we held a craft evening, carol services and a scratch nativity. The church also partnered with Walthew House and provided fifteen Christmas hampers for vulnerable service users of Walthew.

We have continued to enjoy good relationships with our hosts at Walthew House. Jon has begun to volunteer once a fortnight and helps cook for a blind group. We continue to look for more meaningful ways to engage and grow our relationship with Walthew.

Financial review

The charity's expenditure was more than incoming resources. The trustees are pleased with the results for the year.

The charity had reserves of £32,854 at 31 December 2022 and £24,318 at the period end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations from those who regularly attend the church. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The trustees have no formal policy to maintain a level of reserves however, they try to hold as reserves, 3 months running costs. The trustees are conscious of their responsibilities and monitor the level of reserves to ensure the charity can meet its liabilities.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the UK Charities Commission on 29 November 2017. The charity number is 1176017. It is governed by these rules and the constitution dated 9 September 2017.

The principal place of business is 1 Mentone Road, Stockport, SK4 4HF.

The Church currently has five trustees.

The trustees govern the charity.

The members are the Spiritual Leaders of the church and they have the authority to appoint new trustees. The trustees hold regular meetings.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Ward	
Rev M Thompson	(Resigned 19 January 2022)
Rev J Cawsey	(Resigned 19 January 2022)
Mrs C Senior	
Rev P Jackson	
Mrs M Hill	(Appointed 19 January 2022)
Mr N Raven	(Appointed 22 February 2023)

Any member may become a trustee. Trustees can be appointed at the AGM or at any time by the members.

The trustees of the charity, must give to all new trustees a copy of the constitution and a copy of the charity's latest trustee report and accounts.

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



Rev P Jackson
Trustee
Dated: 27 October 2023

CHRIST CHURCH STOCKPORT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH STOCKPORT CIO

I report to the Trustees on my examination of the financial statements of Christ Church Stockport CIO (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 financial statements to be reached.

S Wilcock

Topping Partnership (Accountants) Limited

**Susan Wilcock FCCA
Independent Examiner**

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated: 27 October 2023

CHRIST CHURCH STOCKPORT CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	3	67,755	55,727	1,886	57,613
<u>Expenditure on:</u>					
Charitable activities	4	76,291	55,724	1,886	57,610
Net (expenditure)/income for the year/ Net movement in funds		(8,536)	3	-	3
Fund balances at 1 January 2022		32,854	32,851	-	32,851
Fund balances at 31 December 2022		24,318	32,854	-	32,854

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

All income and expenditure derive from continuing activities.

CHRIST CHURCH STOCKPORT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	9	456		333	
Cash at bank and in hand		24,860		33,158	
		<u>25,316</u>		<u>33,491</u>	
Creditors: amounts falling due within one year	10	(998)		(637)	
Net current assets			24,318		32,854
			<u>24,318</u>		<u>32,854</u>
Income funds					
Unrestricted funds			24,318		32,854
			<u>24,318</u>		<u>32,854</u>

The financial statements were approved by the Trustees on 27 October 2023



Rev P Jackson
Trustee

CHRIST CHURCH STOCKPORT CIO

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

1 Accounting policies

Charity information

Christ Church Stockport is a Charitable Incorporate Organisation registered with The Charities Commission on 29 November 2017. It is governed by these rules and its constitution dated 9 September 2017.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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. 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.

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 when the Gift Aid is received from HMRC.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity appointed to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 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.

1.7 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.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

1 Accounting policies

1.8 Employee benefits

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

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 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	57,416	46,659	1,886	48,545
Gift Aid	10,319	9,068	-	9,068
Other	20	-	-	-
	=====	=====	=====	=====

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	58,425	48,980
Depreciation and impairment	2,750	-
Charitable expenditure	349	335
Stationary & Leaflets	33	282
Advertising	837	1,721
Sunday School Expenses	2,028	380
Rent	4,705	2,090
Donations	5,309	2,325
Subscriptions	337	246
Professional Fees	717	555
Bank Charges	81	96
Accountancy	720	600
	<u>76,291</u>	<u>57,610</u>
	<u>76,291</u>	<u>57,610</u>
Analysis by fund		
Unrestricted funds	76,291	55,724
Restricted funds	-	1,886
	<u>76,291</u>	<u>57,610</u>
For the year ended 31 December 2021		
Unrestricted funds	55,724	
Restricted funds	1,886	
	<u>57,610</u>	

5 Trustees

No person connected to the trustees received any remuneration or benefits from the Charity during the year.

During the previous period, a trustee incurred expenses of £875.22 on behalf of the charity. These were reimbursed by the charity.

During the previous period, two of the trustees received remuneration from the charity as employees. The trustees are paid per their contract of employment.

Rev M Thompson received £30,000 in remuneration and £1,500 paid into a money purchase pension scheme.

Rev J Cawsey received £16,037 in remuneration and £934 paid into a money purchase pension scheme.

No employee received remuneration or benefits over £60,000.

No trustees received remuneration during the year.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	2	-

Employment costs

	2022 £	2021 £
Wages and salaries	55,660	46,545
Other pension costs	2,765	2,435
	<u>58,425</u>	<u>48,980</u>

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Independent examination

The charity paid £420 for its Financial Statements to be independently examined and £180 for the Financial Statements to be prepared.

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1	-
Prepayments and accrued income	455	333
	<u>456</u>	<u>333</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	183	-
Other creditors	155	37
Accruals and deferred income	660	600
	<u>998</u>	<u>637</u>

CHRIST CHURCH STOCKPORT

England & Wales - Charity number 1176017

Accounts

Charity registration number 1176017

**CHRIST CHURCH STOCKPORT CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

CHRIST CHURCH STOCKPORT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Ward Mrs C Senior Rev P Jackson Mrs M Hill	(Appointed 19 January 2022)
Charity number	1176017	
Principal address	1 Mentone Road Stockport SK4 4HF	
Independent examiner	Topping Partnership (Accountants) Limited Incom House Waterside Trafford Park Manchester M17 1WD	

CHRIST CHURCH STOCKPORT CIO

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CHRIST CHURCH STOCKPORT CIO

TRUSTEES' 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 Charities Act 2011 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 objects of the Charity are;

- (1) The advancement of the Christian faith in accordance with the Statement of Faith exclusively by facilitating the charitable activities of the Fellowship; and
- (2) such other charitable objects as shall, in the opinion of the charity trustees, further the work of the Fellowship.

The charity holds religious services and provides fellowship to fulfill its objectives.

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

When deciding on how to perform its charitable work, the charity pays due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

Despite the challenges of recovering from the COVID-19 pandemic, Christ Church Stockport continued to develop and show progress. Confounding expectations and the imposed limitations, we still experienced a significant increase in the number of regular attenders and visitors over the year.

2021 began with the third national lockdown. As in the previous year, unable to meet physically, the churches Sunday services moved back online via Facebook and YouTube, along with midweek ministries being hosted on Zoom video conferencing. During this time we also hosted an online book club, reading, discussing and encouraging one another from Jerry Bridges challenging book 'Respectable Sins'. Whilst we battled against 'Zoom' fatigue, our regulars and their children really appreciated the continued contact and mutual support during this time.

Thankfully, by April we were able to meet on Sundays again in Walthew House. Following the governments 'roadmap out of lockdown' and adopting the relevant health and safety guidance, adults began meeting together from Sunday 18th April, whilst our children adopted a phased return. Our midweek small groups also began to meet again in person from the beginning of September.

Over the course of the summer a number of new people joined the church. Some had recently moved to the area, whereas others were inspired to return to church having watched us online.

Undeterred by the changing circumstances across the year, we continued to invest in the spiritual health of all those involved at CCS, bringing the Bible to bear to all ages and stages of life. We taught sermon series in life of Joseph from the book of Genesis, the parables of Jesus from Luke's gospel, the epistles of James and Galatians, a series in the small books of the Bible that rarely get taught, namely: Habbakkuk, Zephaniah, Haggai, 2 John, 3 John and Jude.

At the beginning of the year we were joined by prospective church planter Ben Williamson. Ben is hoping to plant a church in the north of Manchester and joined the team at CCS to gain insight into church planting in Greater Manchester. Another significant highlight and marker in the life of the church was that on Sunday 19th September both serving ministers, Matt Thompson and Jon Cawsey, were ordained presbyters in the Anglican Church. CCS was able to celebrate this occasion with the trustees, fellow supporters and the AMiE Bishop, Andy Lines. We have continued to enjoy good relationships with our hosts at Walthew House and we are continuing to work with their staff looking at ways to meaningfully develop our relationship in the coming years.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The charity's expenditure was more than incoming resources. The trustees are pleased with the results for the year.

The charity had reserves of £32,851 at the period end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations from those who regularly attend the church. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The trustees have no formal policy to maintain a level of reserves however, they try to hold as reserves, 3 months running costs. The trustees are conscious of their responsibilities and monitor the level of reserves to ensure the charity can meet its liabilities.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the UK Charities Commission on 29 November 2017. The charity number is 1176017. It is governed by these rules and the constitution dated 9 September 2017.

The principal place of business is 1 Mentone Road, Stockport, SK4 4HF.

The Church currently has five trustees. Two of whom are employees of the charity. The members are the Spiritual Leaders of the church and they have the authority to appoint new trustees. The trustees have met 4 times.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Ward

Rev M Thompson

(Resigned 19 January 2022)

Rev J Cawsey

(Resigned 19 January 2022)

Mrs C Senior

Rev P Jackson

Mrs M Hill

(Appointed 19 January 2022)

Any member may become a trustee. Trustees can be appointed at the AGM or at any time by the members.

One third of trustees must retire at the AGM.

The trustees of the charity, must give to all new trustees a copy of the constitution and a copy of the charity's latest trustee report and accounts.

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



.....
Rev P Jackson

Trustee

Dated: 26.10.2022

CHRIST CHURCH STOCKPORT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH STOCKPORT CIO

I report to the Trustees on my examination of the financial statements of Christ Church Stockport CIO (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 financial statements to be reached.

S. Wilcock

Topping Partnership (Accountants) Limited

Susan Wilcock FCCA
Independent Examiner

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated: 26 October 2022

CHRIST CHURCH STOCKPORT CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	55,727	1,886	57,613	57,360	7,544	64,904
Expenditure on:							
Charitable activities	4	55,724	1,886	57,610	48,839	7,544	56,383
Net income for the year/ Net movement in funds		3	-	3	8,521	-	8,521
Fund balances at 1 January 2021		32,851	-	32,851	24,330	-	24,330
Fund balances at 31 December 2021		32,854	-	32,854	32,851	-	32,851

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

All income and expenditure derive from continuing activities.

CHRIST CHURCH STOCKPORT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	8	333		280	
Cash at bank and in hand		33,158		33,771	
		<u>33,491</u>		<u>34,051</u>	
Creditors: amounts falling due within one year	9	<u>(637)</u>		<u>(1,200)</u>	
Net current assets			<u>32,854</u>		<u>32,851</u>
Income funds					
Unrestricted funds			<u>32,854</u>		<u>32,851</u>
			<u>32,854</u>		<u>32,851</u>

The financial statements were approved by the Trustees on ...26.10.2022.....



Rev P Jackson
Trustee

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Christ Church Stockport is a Charitable Incorporate Organisation registered with The Charities Commission on 29 November 2017. It is governed by these rules and its constitution dated 9 September 2017.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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. 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.

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 when the Gift Aid is received from HMRC.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity appointed to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 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.

1.7 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.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	46,659	1,886	48,545	46,116	7,544	53,660
Gift Aid	9,068	-	9,068	11,244	-	11,244
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	48,980	48,115
Charitable expenditure	335	459
Stationary & Leaflets	282	238
Advertising	1,721	1,359
Sunday School Expenses	380	120
Rent	2,090	1,330
Donations	2,325	3,160
Subscriptions	246	403
Professional Fees	555	539
Bank Charges	96	60
Accountancy	600	600
	<u>57,610</u>	<u>56,383</u>
	<u>57,610</u>	<u>56,383</u>
Analysis by fund		
Unrestricted funds	55,724	48,839
Restricted funds	1,886	7,544
	<u>57,610</u>	<u>56,383</u>
For the year ended 31 December 2020		
Unrestricted funds	48,839	
Restricted funds	7,544	
	<u>56,383</u>	

5 Trustees

No person connected to the trustees received any remuneration or benefits from the Charity during the year.

During the period, a trustee incurred expenses of £875.22 on behalf of the charity. These were reimbursed by the charity.

Two of the trustees received remuneration from the charity as employees. The trustees are paid per their contract of employment.

Rev M Thompson received £30,000 in remuneration and £1,500 paid into a money purchase pension scheme.

Rev J Cawsey received £16,037 in remuneration and £934 paid into a money purchase pension scheme.

No employee received remuneration or benefits over £60,000.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	2	-
	<u>2</u>	<u>-</u>
Employment costs	2021	2020
	£	£
Wages and salaries	46,545	43,920
Social security costs	-	865
Other pension costs	2,435	3,330
	<u>48,980</u>	<u>48,115</u>

7 Independent examination

The charity paid £420 for its Financial Statements to be independently examined and £180 for the Financial Statements to be prepared.

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	333	280
	<u>333</u>	<u>280</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	37	-
Accruals and deferred income	600	1,200
	<u>637</u>	<u>1,200</u>

CHRIST CHURCH STOCKPORT

England & Wales - Charity number 1176017

Accounts

Charity Registration No. 1176017

CHRIST CHURCH STOCKPORT CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Topping
partnership

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

DX: 20342 Salford Broadway

Tel: 0161 886 5000
Fax: 0161 886 5001

CHRIST CHURCH STOCKPORT CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Ward
Rev M Thompson
Rev J Cawsey
Mrs C Senior
Rev P Jackson

Charity number

1176017

Principal address

1 Mentone Road
Stockport
SK4 4HF

Independent examiner

Topping Partnership (Accountants) Limited
Incom House
Waterside
Trafford Park
Manchester
M17 1WD

CHRIST CHURCH STOCKPORT CIO

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CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report and financial statements for the year ended 31 December 2020.

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 Charities Act 2011 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 objects of the Charity are;

- (1) The advancement of the Christian faith in accordance with the Statement of Faith exclusively by facilitating the charitable activities of the Fellowship; and
- (2) such other charitable objects as shall, in the opinion of the charity trustees, further the work of the Fellowship.

The charity holds religious services and provides fellowship to fulfill its objectives.

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

When deciding on how to perform its charitable work, the charity pays due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

In a year dominated by the challenges of the COVID-19 pandemic, Christ Church Stockport has continued to develop and show progress. Despite the physical limitations, we have experienced an increase in the number of regular members and visitors.

The year began with the church continuing to meet each Sunday in rented space hired from Walthew House. After the first national lockdown in March 2020, unable to meet physically, we moved the churches Sunday services online via Facebook and YouTube. Encouragingly this increased our reach within the local community, with the number of online viewers regularly exceeding the previous number of congregation members by significant amounts.

Midweek we moved our small group meetings, children's work to Zoom video conferencing, which continued all year. We also hosted monthly quizzes and many other social activities through this medium. Although not as satisfactory as meeting together physically, our members and children really appreciated the continued contact and mutual support of and for one another.

We continued to meet solely online until the first week of September when the local restrictions on Greater Manchester were finally lifted. We were then able to meet on Sundays again in Walthew House whilst implementing the required health and safety guidance, including social distancing, mask wearing and the use of protective screens. During the second national lockdown in November, we were able to pivot back to an online presence on Sundays quickly and effectively.

Despite these physical and emotional challenges, we have seen relationships develop and support networks grow. We have continued to invest in the spiritual health of all those involved at CCS. We have taught from the Bible books of Genesis, Psalms, John, Acts, Romans and Colossians and our children have worked through the New City Catechism learning about the big truths of Christianity.

Whilst much of our community engagement has been curtailed by COVID restrictions, we have continued to enjoy good relationships with our hosts at Walthew House. We have worked collaboratively with their staff and look forward to developing these relationships further in the coming years.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The charity's expenditure was more than incoming resources. The trustees are pleased with the results for the year.

The charity had reserves of £32,851 at the period end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations from those who regularly attend the church. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The trustees have no formal policy to maintain a level of reserves however, they try to hold as reserves, 3 months running costs. The trustees are conscious of their responsibilities and monitor the level of reserves to ensure the charity can meet its liabilities.

CHRIST CHURCH STOCKPORT CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The charity is a Charitable Incorporated Organisation registered with the UK Charities Commission on 29 November 2017. The charity number is 1176017. It is governed by these rules and the constitution dated 9 September 2017.

The principal place of business is 1 Mentone Road, Stockport, SK4 4HF.

The Church currently has five trustees. Two of whom are employees of the charity. The members are the Spiritual Leaders of the church and they have the authority to appoint new trustees. The trustees have met 4 times.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Ward
Rev M Thompson
Rev J Cawsey
Mrs C Senior
Rev P Jackson

Any member may become a trustee. Trustees can be appointed at the AGM or at any time by the members.

One third of trustees must retire at the AGM.

The trustees of the charity, must give to all new trustees a copy of the constitution and a copy of the charity's latest trustee report and accounts.

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


.....
Rev J Cawsey

Trustee

Dated: 26/10/21.....

CHRIST CHURCH STOCKPORT CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH STOCKPORT CIO

I report to the Trustees on my examination of the financial statements of Christ Church Stockport CIO (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 financial statements to be reached.



Topping Partnership (Accountants) Limited

**Daniel Bowles FCCA
Independent Examiner**

Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated: 26/10/21

CHRIST CHURCH STOCKPORT CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Unrestricted funds 2020 £	Restricted funds 2019 £	Total 2019 £
Income from:						
Donations and legacies	3	57,360	7,544	64,904	48,246	55,790
Expenditure on:						
Charitable activities	4	48,839	7,544	56,383	52,697	60,241
Net income/(expenditure) for the year/						
Net movement in funds		8,521	-	8,521	(4,451)	(4,451)
Fund balances at 1 January 2020		24,330	-	24,330	28,781	28,781
Fund balances at 31 December 2020		<u>32,851</u>	<u>-</u>	<u>32,851</u>	<u>24,330</u>	<u>24,330</u>

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

All income and expenditure derive from continuing activities.

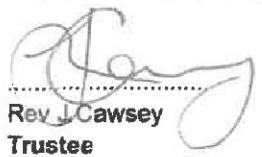
CHRIST CHURCH STOCKPORT CIO

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	8	280		307	
Cash at bank and in hand		33,771		24,623	
		<u>34,051</u>		<u>24,930</u>	
Creditors: amounts falling due within one year					
	9	(1,200)		(600)	
Net current assets			<u>32,851</u>		<u>24,330</u>
Income funds					
Unrestricted funds			<u>32,851</u>		<u>24,330</u>
			<u>32,851</u>		<u>24,330</u>

The financial statements were approved by the Trustees on 26/10/21


 Rev J. Cawsey
 Trustee

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Christ Church Stockport is a Charitable Incorporate Organisation registered with The Charities Commission on 29 November 2017. It is governed by these rules and its constitution dated 9 September 2017.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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. 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.

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 when the Gift Aid is received from HMRC.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity appointed to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 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.

1.7 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.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	46,116	7,544	53,660	37,717	7,544	45,261
Gift Aid	11,244	-	11,244	10,529	-	10,529
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	48,115	48,008
Charitable expenditure	459	299
Training	-	763
Stationary & Leaflets	238	1,021
Advertising	1,359	1,444
Sunday School Expenses	120	1,762
Rent	1,330	2,595
Donations	3,160	2,750
Subscriptions	403	364
Professional Fees	539	575
Bank Charges	60	60
Accountancy	600	600
	<u>56,383</u>	<u>60,241</u>
	<u>56,383</u>	<u>60,241</u>
Analysis by fund		
Unrestricted funds	48,839	52,697
Restricted funds	7,544	7,544
	<u>56,383</u>	<u>60,241</u>
For the year ended 31 December 2019		
Unrestricted funds	52,697	
Restricted funds	7,544	
	<u>60,241</u>	

5 Trustees

No person connected to the trustees received any remuneration or benefits from the Charity during the year.

During the period, a trustee incurred expenses of £875.22 on behalf of the charity. These were reimbursed by the charity.

CHRIST CHURCH STOCKPORT CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Trustees

(Continued)

Two of the trustees received remuneration from the charity as employees. The trustees are paid per their contract of employment.

Rev M Thompson received £30,000 in remuneration and £1,500 paid into a money purchase pension scheme.

Rev J Cawsey received £15,625 in remuneration and £750 paid into a money purchase pension scheme.

No employee received remuneration or benefits over £60,000.

6 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	2	2
Employment costs	2020	2019
	£	£
Wages and salaries	43,920	45,758
Social security costs	865	-
Other pension costs	3,330	2,250
	<u>48,115</u>	<u>48,008</u>

7 Independent examination

The charity paid £420 for its Financial Statements to be independently examined and £180 for the Financial Statements to be prepared.

8 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Prepayments and accrued income	280	307
	<u>280</u>	<u>307</u>

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,200	600
	<u>1,200</u>	<u>600</u>