

CRC MANCHESTER

England & Wales · Charity number 1187350

Details

Status Registered

Legal form Charitable company

Company number [12026745](#)

Registered 2020-01-14

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

Contact

Address Apt 2004 Anaconda Cut
100 Greengate
Salford
M3 7NG

Phone 07414535663

Email stephen@crcmanchester.com

Website www.crcmanchester.com

Activities

Objects: THE CHARITYÆS OBJECTS ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF MANCHESTER, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(B) TO RELIEVE THOSE IN NEED BY REASON OF AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN SUCH PARTS OF MANCHESTER, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Advancement of the Christian faith

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Religious Activities
- **Who:** The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£225,560	£197,914	-	-
2024-05-31	£175,716	£165,678	-	-
2023-05-31	£113,849	£107,771	-	-
2022-05-31	£97,571	£80,366	-	-
2021-05-31	£54,191	£34,027	-	-

Trustees

Name	Role	Appointed
IZAK CHRISTOFFEL MARAIS		2019-05-31
NINETTE HEYNEKE		2019-05-31
Stephen Paul Ridgely		2019-05-31

CRC MANCHESTER

England & Wales - Charity number 1187350

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

CRC Manchester

(A company limited by guarantee)

Charity registration number: 1187350

Company registration number: 12026745

Independent Examiners Ltd
The Grain Store
Hills Barns
Chichester
West Sussex
PO20 7EG

CRC MANCHESTER

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CRC MANCHESTER

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Stephen Ridgely Izak Marais Ninette Heyneke
Charity Registration Number	1187350
Company Registration Number	12026745
Registered Office	The charity is incorporated in England. 37 Waveney Drive Chelmsford CM1 7PX
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Chichester West Sussex PO20 7EG
Bankers	Barclays Bank Plc Leicester LE87 2BB

CRC MANCHESTER

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2025.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 31 May 2019 and is a registered charity number 1187350.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

Throughout the year under review the church continued to host Sunday celebration services, weekly homecell meetings, corporate prayer gatherings, leadership development initiatives and community outreach activities.

In February 2025, the church launched an afternoon Sunday service, increasing capacity and providing further opportunity for growth and community engagement, resulting in the church now having two services each Sunday.

The local campus remains situated on Brook Road, Urmston, where celebration services and related church activities are held. The church continues to be the sole occupant of the premises, which are also used for church offices and storage.

CRC MANCHESTER

TRUSTEES' REPORT

During the year the church hosted Encounter Events in several new locations; Bolton in July 2024, Huddersfield in February 2025 and Wigan in May 2025 greatly impacting local communities. In addition, the Encounter Night held in Urmston, Manchester in November 2024 was attended by 180 individuals.

Community focused events remained central to church life. The annual Christmas Service in December 2024 and Easter Service in April 2025 were well attended by both Church members and the local community. The church also held a special New Year's Eve service, providing opportunities for fellowship, reflection and worship.

The annual Bag of Love Campaign was held in December, raising funds to create thousands of tote bags filled with items designed to uplift and encourage individuals in prisons across the United Kingdom, who might otherwise feel forgotten during the festive season.

CRC Manchester's membership has grown by 15% during the year under review and income from members' giving has seen an increase of 22% over this period.

Financial review

Income for the year amounted to £255,560 (2024: £175,716) and expenditure £197,914 (2024: £165,678). The surplus of £27,646 (2024: £10,038) was added to funds brought forward with unrestricted fund values being £87,254 (2024: £59,608) at the year end.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CRC MANCHESTER

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of CRC Manchester for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 24 February 2026 and signed on its behalf by:

.....
Ninette Heyneke
Trustee

CRC MANCHESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRC MANCHESTER

I report to the charity Trustees on my examination of the accounts of CRC Manchester for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity's Trustees of CRC Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of CRC Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G W Schulz FCMA
Independent Examiners Ltd

24 February 2026

CRC MANCHESTER

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	211,941	211,941	170,861
Charitable activities	4	12,695	12,695	4,409
Investment income	5	924	924	446
Total income		<u>225,560</u>	<u>225,560</u>	<u>175,716</u>
Expenditure on:				
Charitable activities	6	<u>197,914</u>	<u>197,914</u>	<u>165,678</u>
Total expenditure		<u>197,914</u>	<u>197,914</u>	<u>165,678</u>
Net income		<u>27,646</u>	<u>27,646</u>	<u>10,038</u>
Net movement in funds		27,646	27,646	10,038
Reconciliation of funds				
Total funds brought forward		<u>59,608</u>	<u>59,608</u>	<u>49,570</u>
Total funds carried forward	13	<u><u>87,254</u></u>	<u><u>87,254</u></u>	<u><u>59,608</u></u>

The notes on pages 9 to 16 form an integral part of these financial statements.

CRC MANCHESTER
(REGISTRATION NUMBER: 12026745)
BALANCE SHEET
AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	<u>5,399</u>	<u>7,288</u>
		<u>5,399</u>	<u>7,288</u>
Current assets			
Debtors	11	31,711	13,825
Cash at bank and in hand		<u>66,894</u>	<u>53,582</u>
		98,605	67,407
Creditors: Amounts falling due within one year	12	<u>(16,750)</u>	<u>(15,087)</u>
Net current assets		<u>81,855</u>	<u>52,320</u>
Net assets		<u>87,254</u>	<u>59,608</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>87,254</u>	<u>59,608</u>
Total funds	13	<u>87,254</u>	<u>59,608</u>

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 9 to 16 form an integral part of these financial statements.

CRC MANCHESTER
(REGISTRATION NUMBER: 12026745)
BALANCE SHEET
AS AT 31 MAY 2025

The financial statements on pages 6 to 16 were approved by the Trustees, and authorised for issue on 24 February 2026 and signed on their behalf by:

.....
Ninette Heyneke
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

CRC Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations	185,492	185,492	149,674
Gift aid reclaimed	<u>26,449</u>	<u>26,449</u>	<u>21,187</u>
	<u>211,941</u>	<u>211,941</u>	<u>170,861</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Conferences and events	11,672	11,672	2,916
Bible school	<u>1,023</u>	<u>1,023</u>	<u>1,493</u>
	<u>12,695</u>	<u>12,695</u>	<u>4,409</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>924</u>	<u>924</u>	<u>446</u>

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Premises costs		26,299	26,299	25,181
Ministry and meeting expenses		35,186	35,186	27,941
Conferences and events		17,248	17,248	4,810
Equipment		725	725	2,458
Manse costs		17,800	17,800	16,800
Communications		2,086	2,086	2,082
Office expenses		1,473	1,473	138
Printing, post and stationery		3,020	3,020	3,734
IT software and consumables		2,359	2,359	1,661
Insurance		958	958	896
Professional fees		1,586	1,586	1,249
Travelling and subsistence		21,104	21,104	15,019
Gifts and donations		9,893	9,893	6,911
Bank charges		701	701	415
Independent examination		900	900	852
Depreciation, amortisation and other similar costs		1,889	1,889	2,568
Grant funding of activities	7	41,314	41,314	47,563
Staff costs	9	13,373	13,373	5,400
		<u>197,914</u>	<u>197,914</u>	<u>165,678</u>

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

7 Grant-making

Analysis of grants

	Grants to institutions	
	2025	2024
	£	£
Donations	<u>41,314</u>	<u>47,563</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

Stephen Ridgely received remuneration of £13,000 (2024: £5,400) during the year and is provided with accommodation at a cost of £17,800 (2024: £16,800).

Legal authority: Governing document.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	13,000	5,400
Social security costs	<u>373</u>	<u>-</u>
	<u>13,373</u>	<u>5,400</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

CRC MANCHESTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 June 2024	<u>12,546</u>	<u>1,839</u>	<u>14,385</u>
At 31 May 2025	<u>12,546</u>	<u>1,839</u>	<u>14,385</u>
Depreciation			
At 1 June 2024	6,075	1,022	7,097
Charge for the year	<u>1,617</u>	<u>272</u>	<u>1,889</u>
At 31 May 2025	<u>7,692</u>	<u>1,294</u>	<u>8,986</u>
Net book value			
At 31 May 2025	<u><u>4,854</u></u>	<u><u>545</u></u>	<u><u>5,399</u></u>
At 31 May 2024	<u><u>6,471</u></u>	<u><u>817</u></u>	<u><u>7,288</u></u>

11 Debtors

	2025 £	2024 £
Prepayments	1,500	1,400
Accrued income	26,971	11,025
Other debtors	<u>3,240</u>	<u>1,400</u>
	<u><u>31,711</u></u>	<u><u>13,825</u></u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	10,179	11,370
Other taxation and social security	373	-
Accruals	<u>6,198</u>	<u>3,717</u>
	<u><u>16,750</u></u>	<u><u>15,087</u></u>

CRC MANCHESTER

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

13 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	<u>59,608</u>	<u>225,560</u>	<u>(197,914)</u>	<u>87,254</u>

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	<u>49,570</u>	<u>175,716</u>	<u>(165,678)</u>	<u>59,608</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2025 £
Tangible fixed assets	5,399	5,399
Current assets	98,605	98,605
Current liabilities	<u>(16,750)</u>	<u>(16,750)</u>
Total net assets	<u>87,254</u>	<u>87,254</u>
	Unrestricted funds General £	Total funds at 31 May 2024 £
Tangible fixed assets	7,288	7,288
Current assets	67,407	67,407
Current liabilities	<u>(15,087)</u>	<u>(15,087)</u>
Total net assets	<u>59,608</u>	<u>59,608</u>

CRC MANCHESTER

England & Wales - Charity number 1187350

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

CRC Manchester

(A company limited by guarantee)

Charity registration number: 1187350

Company registration number: 12026745

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

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Trustees	Stephen Ridgely Izak Marais Ninette Heyneke
Charity Registration Number	1187350
Company Registration Number	12026745
Registered Office	The charity is incorporated in England. 46 Commercial Road London E1 1LP
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	Barclays Bank Plc Leicester LE87 2BB

CRC MANCHESTER

TRUSTEES' REPORT

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Structure, governance and management

Nature of governing document

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Risk management

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Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

Throughout the year under review the church continued to host Sunday Celebration Services, weekly homecell and prayer meetings, trainings and community outreaches.

The local campus is still located on Brook Road, Urmston for the celebration services and other meetings. The church is the sole occupant of this building and also uses the venue for their church offices and storage.

Notable events such as Christmas and Easter services gathered many in the local community.

In June and November 2023, the church held Encounter events, reaching many people in the area. Furthermore, they hosted their first Encounter event in Gorton, Manchester in February 2024.

Throughout the year, various social events were organised to bring the community together, including a weekend camp in September 2023.

CRC MANCHESTER

TRUSTEES' REPORT

CRC Manchester hosted their annual Bag of Love campaign in December 2023. Over 150 bags were filled with toys and donated to a local charity which focuses on improving life chances of children and families living across Manchester.

CRC Manchester's membership has grown by 30% and income has seen an increase of 54%. The growth in income is driven by two key factors: firstly, the rise in membership, and secondly, an increased focus on fundraising efforts for special purpose offerings, which saw a greater level of engagement and contributions during the year.

Financial review

Income for the year amounted to £175,716 (2023: £113,849) and expenditure £165,678 (2023: £107,771). The surplus of £10,038 (2023: £6,078) was added to funds brought forward with unrestricted fund values being £59,608 at the year end.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CRC MANCHESTER

TRUSTEES' REPORT

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 21 February 2025 and signed on its behalf by:

.....
Ninette Heyneke
Trustee

CRC MANCHESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRC MANCHESTER

I report to the charity Trustees on my examination of the accounts of CRC Manchester for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity's Trustees of CRC Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of CRC Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G W Schulz FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

21 February 2025

CRC MANCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	170,861	170,861	112,985
Charitable activities	4	4,409	4,409	799
Investment income	5	446	446	65
Total income		<u>175,716</u>	<u>175,716</u>	<u>113,849</u>
Expenditure on:				
Charitable activities	6	<u>165,678</u>	<u>165,678</u>	<u>107,771</u>
Total expenditure		<u>165,678</u>	<u>165,678</u>	<u>107,771</u>
Net income		<u>10,038</u>	<u>10,038</u>	<u>6,078</u>
Net movement in funds		10,038	10,038	6,078
Reconciliation of funds				
Total funds brought forward		<u>49,570</u>	<u>49,570</u>	<u>43,492</u>
Total funds carried forward	13	<u><u>59,608</u></u>	<u><u>59,608</u></u>	<u><u>49,570</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

CRC MANCHESTER
(REGISTRATION NUMBER: 12026745)
BALANCE SHEET
AS AT 31 MAY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	<u>7,288</u>	<u>8,388</u>
		<u>7,288</u>	<u>8,388</u>
Current assets			
Debtors	11	13,825	9,138
Cash at bank and in hand		<u>53,582</u>	<u>39,959</u>
		67,407	49,097
Creditors: Amounts falling due within one year	12	<u>(15,087)</u>	<u>(7,915)</u>
Net current assets		<u>52,320</u>	<u>41,182</u>
Net assets		<u>59,608</u>	<u>49,570</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>59,608</u>	<u>49,570</u>
Total funds	13	<u>59,608</u>	<u>49,570</u>

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 15 were approved by the Trustees, and authorised for issue on 21 February 2025 and signed on their behalf by:

.....
Ninette Heyneke
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

CRC MANCHESTER

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

CRC Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CRC MANCHESTER

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

CRC MANCHESTER

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CRC MANCHESTER

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	149,674	149,674	97,382
Gift aid reclaimed	21,187	21,187	15,603
	<u>170,861</u>	<u>170,861</u>	<u>112,985</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Conferences and events	2,916	2,916	799
Bible school	1,493	1,493	-
	<u>4,409</u>	<u>4,409</u>	<u>799</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	446	446	65
	<u>446</u>	<u>446</u>	<u>65</u>

CRC MANCHESTER

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

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Premises costs		25,181	25,181	15,881
Ministry and meeting expenses		27,941	27,941	27,335
Conferences and events		4,810	4,810	1,290
Equipment		2,458	2,458	5,295
Manse costs		16,800	16,800	16,800
Communications		2,082	2,082	1,574
Office expenses		138	138	821
Printing, post and stationery		3,734	3,734	2,484
IT software and consumables		1,661	1,661	1,815
Insurance		896	896	543
Professional fees		1,249	1,249	977
Travelling and subsistence		15,019	15,019	13,387
Miscellaneous		6,911	6,911	1,838
Bank charges		415	415	348
Independent examination		852	852	810
Depreciation, amortisation and other similar costs		2,568	2,568	2,999
Grant funding of activities	7	47,563	47,563	7,093
Staff costs	9	5,400	5,400	6,481
		<u>165,678</u>	<u>165,678</u>	<u>107,771</u>

CRC MANCHESTER

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

7 Grant-making

Analysis of grants

	Grants to institutions	
	2024	2023
	£	£
Donations	<u>47,563</u>	<u>7,093</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

Stephen Ridgely

Stephen Ridgely received remuneration of £5,400 (2023: £6,481) during the year and is provided with accommodation at a cost of £16,800 (2023: £16,800).

Legal authority: Governing document.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	<u>5,400</u>	<u>6,481</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

CRC MANCHESTER

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

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 June 2023	11,078	1,839	12,917
Additions	1,468	-	1,468
At 31 May 2024	12,546	1,839	14,385
Depreciation			
At 1 June 2023	3,916	613	4,529
Charge for the year	2,159	409	2,568
At 31 May 2024	6,075	1,022	7,097
Net book value			
At 31 May 2024	6,471	817	7,288
At 31 May 2023	7,162	1,226	8,388

11 Debtors

	2024 £	2023 £
Trade debtors	-	222
Prepayments	1,400	1,400
Accrued income	11,025	6,116
Other debtors	1,400	1,400
	13,825	9,138

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,370	3,243
Other creditors	(2)	1,684
Accruals	3,719	2,988
	15,087	7,915

CRC MANCHESTER

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

13 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	49,570	175,716	(165,678)	59,608
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	43,492	113,849	(107,771)	49,570

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2024 £
Tangible fixed assets	7,288	7,288
Current assets	67,407	67,407
Current liabilities	(15,087)	(15,087)
Total net assets	59,608	59,608
	Unrestricted funds General £	Total funds at 31 May 2023 £
Tangible fixed assets	8,388	8,388
Current assets	49,097	49,097
Current liabilities	(7,915)	(7,915)
Total net assets	49,570	49,570

CRC MANCHESTER

England & Wales - Charity number 1187350

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

CRC Manchester

(A company limited by guarantee)

Charity registration number: 1187350

Company registration number: 12026745

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

CRC MANCHESTER

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CRC MANCHESTER

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Stephen Ridgely Izak Marais Ninette Heyneke
Charity Registration Number	1187350
Company Registration Number	12026745
Registered Office	The charity is incorporated in England. 46 Commercial Road London E1 1LP
Independent Examiner	G Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	Barclays Bank Plc Leicester LE87 2BB

CRC MANCHESTER

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 31 May 2019 and is a registered charity number 1187350.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

Throughout the year under review the church continued to host Sunday celebration services, weekly homecell and prayer meetings, trainings and community outreaches for the benefit of the members of the church and the public of Manchester and surrounding areas.

The church still hosts celebration services, other meetings and has its offices at the local campus on Brook Road, Urmston.

The church's impact continued to expand with record member and visitor attendances on Sundays and at the Revival Night hosted in November 2022.

For this year's annual Bag of Love Christmas campaign, bags filled with toys were donated to a local charity which focuses on improving life chances of children and families living in poverty.

CRC MANCHESTER

TRUSTEES' REPORT

During the year under review the church had an expansion project, focussing on renovating areas in and around the building, purchasing new equipment and making improvements on current installations. This resulted in an increase of overall expenditure.

Financial review

Income for the year amounted to £113,784 (2022: £97,571) and expenditure £107,706 (2022: £80,366). The surplus of £6,078 (2021: £17,205) was added to funds brought forward with unrestricted fund values being £49,570 at the year end.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CRC MANCHESTER

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of CRC Manchester for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 16 February 2024 and signed on its behalf by:

.....
Ninette Heyneke
Trustee

CRC MANCHESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRC MANCHESTER

I report to the charity Trustees on my examination of the accounts of CRC Manchester for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's Trustees of CRC Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of CRC Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

16 February 2024

CRC MANCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	112,985	112,985	96,471
Charitable activities	4	799	799	1,098
Investment income	5	65	65	2
Total income		<u>113,849</u>	<u>113,849</u>	<u>97,571</u>
Expenditure on:				
Charitable activities	6	<u>107,771</u>	<u>107,771</u>	<u>80,366</u>
Total expenditure		<u>107,771</u>	<u>107,771</u>	<u>80,366</u>
Net income		<u>6,078</u>	<u>6,078</u>	<u>17,205</u>
Net movement in funds		6,078	6,078	17,205
Reconciliation of funds				
Total funds brought forward		<u>43,492</u>	<u>43,492</u>	<u>26,287</u>
Total funds carried forward	13	<u><u>49,570</u></u>	<u><u>49,570</u></u>	<u><u>43,492</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

CRC MANCHESTER
(REGISTRATION NUMBER: 12026745)
BALANCE SHEET
AS AT 31 MAY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	8,388	3,550
		8,388	3,550
Current assets			
Debtors	11	9,138	3,879
Cash at bank and in hand		39,959	42,329
		49,097	46,208
Creditors: Amounts falling due within one year	12	(7,915)	(6,266)
Net current assets		41,182	39,942
Net assets		49,570	43,492
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		49,570	43,492
Total funds	13	49,570	43,492

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 15 were approved by the Trustees, and authorised for issue on 16 February 2024 and signed on their behalf by:

.....
Ninette Heyneke
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

CRC MANCHESTER

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

CRC Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

CRC MANCHESTER

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

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on reducing balance

CRC MANCHESTER

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

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CRC MANCHESTER

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

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	97,382	97,382	85,489
Gift aid reclaimed	15,603	15,603	10,982
	<u>112,985</u>	<u>112,985</u>	<u>96,471</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Conferences and events	<u>799</u>	<u>799</u>	<u>1,098</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>65</u>	<u>65</u>	<u>2</u>

CRC MANCHESTER

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

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Premises costs		15,881	15,881	8,609
Ministry and meeting expenses		27,335	27,335	22,710
Conferences and events		1,290	1,290	3,145
Equipment		5,295	5,295	2,293
Manse costs		16,800	16,800	16,773
Communications		1,574	1,574	1,142
Office expenses		821	821	1,687
Printing, post and stationery		2,484	2,484	1,391
IT software and consumables		1,815	1,815	1,536
Insurance		543	543	-
Professional fees		977	977	1,834
Travelling and subsistence		13,387	13,387	4,890
Miscellaneous		1,838	1,838	2,092
Bank charges		348	348	302
Independent examination		810	810	750
Depreciation, amortisation and other similar costs		2,999	2,999	1,185
Grant funding of activities	7	7,093	7,093	5,981
Staff costs	9	6,481	6,481	4,046
		<u>107,771</u>	<u>107,771</u>	<u>80,366</u>

CRC MANCHESTER

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

7 Grant-making

Analysis of grants

	Grants to institutions	
	2023	2022
	£	£
Donations	<u>7,093</u>	<u>5,981</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

Stephen Ridgely

Stephen Ridgely received remuneration of £6,481 (2022: £4,046) during the year and is provided with accommodation at a cost of £16,800 (2022: £16,773).

Legal authority: Governing document.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	<u>6,481</u>	<u>4,046</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

CRC MANCHESTER

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

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 June 2022	5,080	-	5,080
Additions	5,998	1,839	7,837
	11,078	1,839	12,917
At 31 May 2023	11,078	1,839	12,917
Depreciation			
At 1 June 2022	1,530	-	1,530
Charge for the year	2,386	613	2,999
	3,916	613	4,529
At 31 May 2023	3,916	613	4,529
Net book value			
At 31 May 2023	7,162	1,226	8,388
At 31 May 2022	3,550	-	3,550

11 Debtors

	2023 £	2022 £
Trade debtors	222	-
Prepayments	1,400	1,400
Accrued income	6,116	1,079
Other debtors	1,400	1,400
	9,138	3,879
	9,138	3,879

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,243	1,180
Other creditors	1,684	3,779
Accruals	2,988	1,307
	7,915	6,266
	7,915	6,266

CRC MANCHESTER

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

13 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	43,492	113,849	(107,771)	49,570
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	26,287	97,571	(80,366)	43,492

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2023 £
Tangible fixed assets	8,388	8,388
Current assets	49,097	49,097
Current liabilities	(7,915)	(7,915)
Total net assets	49,570	49,570
	Unrestricted funds General £	Total funds at 31 May 2022 £
Tangible fixed assets	3,550	3,550
Current assets	46,208	46,208
Current liabilities	(6,266)	(6,266)
Total net assets	43,492	43,492

CRC MANCHESTER

England & Wales - Charity number 1187350

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

CRC Manchester

(A company limited by guarantee)

Charity registration number: 1187350

Company registration number: 12026745

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

CRC MANCHESTER

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CRC MANCHESTER

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Stephen Ridgely Izak Marais Ninette Heyneke
Charity Registration Number	1187350
Company Registration Number	12026745
Registered Office	The charity is incorporated in England. 46 Commercial Road London E1 1LP
Independent Examiner	G Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	Barclays Bank Plc Leicester LE87 2BB

CRC MANCHESTER

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2022.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 31 May 2019 and is a registered charity number 1187350.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

The church hosted Sunday celebration services, weekly homecell and prayer meetings, trainings and community outreaches for the benefit of the members of the church and the public of Manchester and surrounding areas, for the duration of the year under review.

Sunday services are still held in the local campus on Brook Road, Urmston, where the church as the sole occupant has offices and storage and also hosts events and other meetings.

In November 2021, the church hosted a Revival Night impacting many members of the community of Manchester and surrounding areas. In addition several women's meetings and events were held aimed at ministering to the needs of women and to equip them.

As part of the Church's annual Bag of Love Christmas campaign, bags filled with toys were donated to a local charity which focuses on improving life chances of children and families living in poverty.

CRC MANCHESTER

TRUSTEES' REPORT

There has been a significant increase in income and expenditure during the year under review which is attributed to the growth in membership of 41% over the year.

Financial review

Income for the year amounted to £97,571 (2021: £54,191) and expenditure £80,366 (2021: £34,027). The surplus of £17,205 (2021: £20,164) was added to funds brought forward with unrestricted fund values being £42,216 at the year end.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CRC MANCHESTER

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of CRC Manchester for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 27 February 2023 and signed on its behalf by:

.....
Ninette Heyneke
Trustee

CRC MANCHESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRC MANCHESTER

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2022 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's Trustees of CRC Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of CRC Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

27 February 2023

CRC MANCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	96,471	96,471	54,191
Charitable activities	4	1,098	1,098	-
Investment income	5	2	2	-
Total income		<u>97,571</u>	<u>97,571</u>	<u>54,191</u>
Expenditure on:				
Charitable activities	6	<u>80,366</u>	<u>80,366</u>	<u>34,027</u>
Total expenditure		<u>80,366</u>	<u>80,366</u>	<u>34,027</u>
Net income		<u>17,205</u>	<u>17,205</u>	<u>20,164</u>
Net movement in funds		17,205	17,205	20,164
Reconciliation of funds				
Total funds brought forward		<u>26,287</u>	<u>26,287</u>	<u>6,123</u>
Total funds carried forward	13	<u><u>43,492</u></u>	<u><u>43,492</u></u>	<u><u>26,287</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

CRC MANCHESTER
(REGISTRATION NUMBER: 12026745)
BALANCE SHEET
AS AT 31 MAY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	<u>3,550</u>	<u>1,033</u>
		<u>3,550</u>	<u>1,033</u>
Current assets			
Debtors	11	3,879	7,423
Cash at bank and in hand		<u>42,329</u>	<u>23,959</u>
		46,208	31,382
Creditors: Amounts falling due within one year	12	<u>(6,266)</u>	<u>(6,128)</u>
Net current assets		<u>39,942</u>	<u>25,254</u>
Net assets		<u>43,492</u>	<u>26,287</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>43,492</u>	<u>26,287</u>
Total funds	13	<u>43,492</u>	<u>26,287</u>

For the financial year ending 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 15 were approved by the Trustees, and authorised for issue on 27 February 2023 and signed on their behalf by:

.....
Ninette Heyneke
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

CRC MANCHESTER

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

CRC Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CRC MANCHESTER

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

CRC MANCHESTER

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

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

CRC MANCHESTER

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	85,489	85,489	46,067
Gift aid reclaimed	<u>10,982</u>	<u>10,982</u>	<u>8,124</u>
	<u>96,471</u>	<u>96,471</u>	<u>54,191</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Conferences and events	<u>1,098</u>	<u>1,098</u>	<u>-</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2</u>	<u>2</u>	<u>-</u>

CRC MANCHESTER

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

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Premises costs		8,609	8,609	4,860
Ministry and meeting expenses		22,710	22,710	5,109
Conferences and events		3,145	3,145	-
Equipment		2,293	2,293	3,521
Manse costs		16,773	16,773	11,558
Communications		1,142	1,142	696
Office expenses		1,687	1,687	1,217
Printing, post and stationery		1,391	1,391	827
IT software and consumables		1,536	1,536	1,154
Professional fees		1,834	1,834	675
Travelling and subsistence		4,890	4,890	277
Miscellaneous		2,092	2,092	290
Bank charges		302	302	210
Independent examination		750	750	600
Depreciation, amortisation and other similar costs		1,185	1,185	345
Grant funding of activities	7	5,981	5,981	2,688
Staff costs	9	4,046	4,046	-
		80,366	80,366	34,027

CRC MANCHESTER

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

7 Grant-making

Analysis of grants

	Grants to institutions	
	2022	2021
	£	£
Donations	<u>5,981</u>	<u>2,688</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

Stephen Ridgely

Stephen Ridgely received remuneration of £4,046 (2021: £Nil) during the year and is provided with accommodation at a cost of £16,773 (2021: £11,558).

Legal authority: Governing document.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	<u>4,046</u>	<u>-</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Staff	<u>1</u>	<u>-</u>

No employee received emoluments of more than £60,000 during the year.

CRC MANCHESTER

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

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2021	1,378	1,378
Additions	3,702	3,702
At 31 May 2022	5,080	5,080
Depreciation		
At 1 June 2021	345	345
Charge for the year	1,185	1,185
At 31 May 2022	1,530	1,530
Net book value		
At 31 May 2022	3,550	3,550
At 31 May 2021	1,033	1,033

11 Debtors

	2022 £	2021 £
Prepayments	1,400	1,400
Accrued income	1,079	2,892
Other debtors	1,400	3,131
	3,879	7,423

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,180	1,582
Other creditors	3,779	3,777
Accruals	1,307	769
	6,266	6,128

CRC MANCHESTER

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

13 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	26,287	97,571	(80,366)	43,492
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	6,123	54,191	(34,027)	26,287

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2022 £
Tangible fixed assets	2,274	2,274
Current assets	46,208	46,208
Current liabilities	(6,266)	(6,266)
Total net assets	42,216	42,216
	Unrestricted funds General £	Total funds at 31 May 2021 £
Tangible fixed assets	1,033	1,033
Current assets	31,382	31,382
Current liabilities	(6,128)	(6,128)
Total net assets	26,287	26,287

CRC MANCHESTER

England & Wales - Charity number 1187350

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

CRC Manchester

(A company limited by guarantee)

Charity registration number: 1187350

Company registration number: 12026745

Independent Examiners Ltd
2 Broadbridge Business Centre
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Bosham
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CRC MANCHESTER

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CRC MANCHESTER

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1187350
Company Registration Number	12026745
Trustees	Stephen Ridgely Izak Marais Ninette Heyneke
Registered address	46 Commercial Road London E1 1LP
Bankers	Barclays Bank Plc Leicester LE87 2BB
Independent Examiner	G Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

CRC MANCHESTER

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

Structure, governance and management

Nature of governing document

The charity is constituted under a Memorandum of Association dated 31 May 2019 and is a registered charity number 1187350.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

During the year under review CRC Manchester hosted Sunday celebration services and weekly mid-week small group meetings for members of the community of Manchester and surrounding areas.

Celebration services were held in person in September, October and from end of February to the end of the financial year under review. For the remaining months, due to the national lockdown, services moved to online streaming platforms and all other meetings were also successfully hosted virtually.

Regular prayer meetings and trainings took place as well as outreaches to offer support to the local community during COVID-19 pandemic. The church continued to grow in membership and in finances during the period under review.

CRC MANCHESTER
TRUSTEES' REPORT

Financial review

Income for the year amounted to £54,191 (2020: £37,891) and expenditure £34,027 (2020: £31,768). The surplus of £20,164 (2020: £6,123) was added to funds brought forward with unrestricted fund values being £26,287 at the year end.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CRC MANCHESTER

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of CRC Manchester for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the Trustees of the charity on 23 February 2022 and signed on its behalf by:

.....
Ninette Heyneke
Trustee

CRC MANCHESTER

INDEPENDENT EXAMINER'S REPORT

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 6 to 14.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of CRC Manchester (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of CRC Manchester as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

23 February 2022

CRC MANCHESTER

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	<u>54,191</u>	<u>54,191</u>	<u>37,891</u>
Total income		<u>54,191</u>	<u>54,191</u>	<u>37,891</u>
Expenditure on:				
Charitable activities	4	<u>34,027</u>	<u>34,027</u>	<u>31,768</u>
Total expenditure		<u>34,027</u>	<u>34,027</u>	<u>31,768</u>
Net income		<u>20,164</u>	<u>20,164</u>	<u>6,123</u>
Net movement in funds		20,164	20,164	6,123
Reconciliation of funds				
Total funds brought forward		<u>6,123</u>	<u>6,123</u>	<u>-</u>
Total funds carried forward	10	<u><u>26,287</u></u>	<u><u>26,287</u></u>	<u><u>6,123</u></u>

The notes on pages 8 to 14 form an integral part of these financial statements.

CRC MANCHESTER

REGISTERED NUMBER: 12026745

BALANCE SHEET AS AT 31 MAY 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	1,033	-
Current assets			
Debtors	8	7,423	7,917
Cash at bank and in hand		<u>23,959</u>	<u>3,685</u>
		31,382	11,602
Creditors: Amounts falling due within one year	9	<u>(6,128)</u>	<u>(5,479)</u>
Net current assets		<u>25,254</u>	<u>6,123</u>
Net assets		<u>26,287</u>	<u>6,123</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>26,287</u>	<u>6,123</u>
Total funds	10	<u>26,287</u>	<u>6,123</u>

For the financial year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 14 were approved by the Trustees, and authorised for issue on 23 February 2022 and signed on their behalf by:

.....
Ninette Heyneke
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

CRC Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	46,067	46,067	31,947
Gift aid reclaimed	8,124	8,124	5,944
	<u>54,191</u>	<u>54,191</u>	<u>37,891</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Premises costs		4,860	4,860	14,730
Ministry and meeting expenses		5,109	5,109	3,250
Equipment		3,521	3,521	730
Manse costs		11,558	11,558	8,622
Communications		696	696	69
Office expenses		1,217	1,217	90
Printing, post and stationery		827	827	45
IT software and consumables		1,154	1,154	344
Professional fees		675	675	710
Travelling and subsistence		277	277	655
Miscellaneous		290	290	-
Bank charges		210	210	82
Independent examination		600	600	600
Depreciation, amortisation and other similar costs		345	345	-
Grant funding of activities	5	2,688	2,688	1,841
		<u>34,027</u>	<u>34,027</u>	<u>31,768</u>

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

5 Grant-making

Analysis of grants

	Grants to institutions	
	2021	2020
	£	£
Donations	<u>2,688</u>	<u>1,841</u>

6 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

1 Trustee is provided with accommodation at a cost of £11,558 (2020: £8,622).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	<u>1,378</u>	<u>1,378</u>
At 31 May 2021	<u>1,378</u>	<u>1,378</u>
Depreciation		
Charge for the year	<u>345</u>	<u>345</u>
At 31 May 2021	<u>345</u>	<u>345</u>
Net book value		
At 31 May 2021	<u>1,033</u>	<u>1,033</u>

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

8 Debtors

	2021	2020
	£	£
Prepayments	1,400	-
Accrued income	2,892	5,944
Other debtors	3,131	1,973
	<u>7,423</u>	<u>7,917</u>

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,582	68
Other creditors	3,777	3,779
Accruals	769	1,632
	<u>6,128</u>	<u>5,479</u>

10 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	<u>6,123</u>	<u>54,191</u>	<u>(34,027)</u>	<u>26,287</u>
	Balance at 31 May 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
General	<u>-</u>	<u>37,891</u>	<u>(31,768)</u>	<u>6,123</u>

CRC MANCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 MAY 2021

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2021 £
Tangible fixed assets	1,033	1,033
Current assets	31,382	31,382
Current liabilities	<u>(6,128)</u>	<u>(6,128)</u>
Total net assets	<u>26,287</u>	<u>26,287</u>

	Unrestricted funds General £	Total funds at 31 May 2020 £
Current assets	11,602	11,602
Current liabilities	<u>(5,479)</u>	<u>(5,479)</u>
Total net assets	<u>6,123</u>	<u>6,123</u>