

# THE MARANATHA COMMUNITY TRUST

England & Wales · Charity number 327627

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1987-12-03

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

## Contact

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**Address** Maranatha Community  
42 Brook Road  
Flixton  
Urmston  
Manchester  
M41 5RY

**Phone** 01617484858

**Email** [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

**Website** [www.maranathacommunity.org.uk](http://www.maranathacommunity.org.uk)

## Activities

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**Objects:** TO PROMOTE THE CHRISTIAN RELIGION IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND OVERSEAS.

**Activities:** Seeks to equip individual Christians to be more assured and effective in their places of worship and work in their local communities.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£92,397	£101,181	-	-
2024-12-31	£68,091	£69,833	-	-
2023-12-31	£82,799	£73,673	-	-
2022-12-31	£58,848	£63,120	-	-
2021-12-31	£67,313	£68,050	-	-
2020-12-31	£95,810	£93,913	-	-

## Trustees

Name	Role	Appointed
<b>MIKE KENDRICK</b>	Chair	
Julie Parker		2020-03-07
KEVIN McKENNA		2017-11-25
Karen Shan McIntyre		2024-04-01
Richard Morris		2024-04-01

**THE MARANATHA COMMUNITY TRUST**

England & Wales - Charity number 327627

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# Accounts

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*maranatha*

# Community Report 2025



*maranatha community*

42 Brook Road, Flixton,  
Manchester M41 5RY

Tel: 0161 748 4858

email: [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

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Registered Charity No: 327627

## **MARANATHA COMMUNITY OVERVIEW**

Maranatha is a community of over 700 individual Christians scattered throughout the United Kingdom, the Republic of Ireland and overseas, including several European countries, the United States of America, and several countries in Africa. The Life of the Community is rooted in prayer and a commitment by members to pray and work for UNITY, RENEWAL and HEALING within their local church, community and nation. We are many people from different churches and denominations, but we are one family, united in our love for Christ and for each other.

### **COMMUNITY ADMINISTRATION**

The Community is led by three Co-Leaders: Linda Stalley, Juan Fernandez-Arias & John Manwell, who meet regularly during the year (usually weekly), overseen by a board of Trustees. The Co-Leaders discern God's will for our Community and set policy. They communicate with the members of Maranatha through personal correspondence, Gatherings (both in-person and online), Newsletters, Videos on our website and online communications.

The Trust rents one property - 42 Brook Road, Flixton, Manchester, which houses the Maranatha Office and the "Taste and See" Christian Bookshop & Coffee Shop. Responsibility for the various aspects of our community life is carried out almost entirely by members at their own expense. All of the office holders in the Community: Co-Leaders; Trustees, Local Group Leaders, Bookshop Staff etc. are volunteers and don't receive any payment for the work they do. They are supported by a full-time paid Office & Finance Manager who is responsible for all the administration of the community and oversees the work of the volunteers who run the shop.

### **THE RESPONSIBILITIES OF THE TRUSTEES**

The Trust, in consultation with the Leadership Team, actively ensures that the objectives of the charity and the charity's mission, are pursued in accordance with good stewardship, due diligence and all relevant legal requirements. The Trustees share joint responsibility for the finances of the Community, overseeing the work of the Office Manager who manages all the finances on behalf of the Trust. Detailed financial reports are reviewed on a quarterly basis and the annual budget is set at the beginning of each year. In addition, the Trustees ensure that all funds not immediately required are invested properly in accordance with their investment powers.

The Trustees have a rolling agenda which covers such diverse matters as identifying any need for additional resources, maintenance of property, review of leases, staffing issues, reviewing technology and monitoring the various activities which are undertaken by the Community (bookshop, publishing, gatherings etc.).

### **COMMUNITY ACTIVITIES IN THE YEAR**

Maranatha provides resources to churches and individuals to enable them to grow in faith in Jesus, and to model the 'Maranatha DNA' which is to be 'little brothers and sisters of Jesus and each other' promoting Unity, Renewal and Healing within and between their local churches, communities and in the nation. The Community makes available many publications including teaching notes on Christian doctrine and practice, prayer resources and a variety of audio and video productions giving teaching and testimony. Most of our publications are available for free download on our website '[www.maranathacommunity.org.uk](http://www.maranathacommunity.org.uk)' through which printed copies can also be ordered.

Maranatha runs the Taste & See Christian Bookshop, staffed by volunteers from the Community. This serves the people of south Manchester with Christian Books, Cards, Gifts and Maranatha publications. Through mail-order (post, email, telephone and online) we supply books and our own publications world-wide.

The scattered community of members is supported from the office with regular letters from the Leadership Team, and by the opportunity to join a regular online gathering on the evening of the First Sunday of every month using Zoom, or YouTube, which people can (and do) join from all over the

world. In addition to this Local Groups in the UK continue to connect members together in their areas both by in-person and online gatherings.

In 2025 we held a weekend gathering for our members in Manchester in January, and weekend retreats open to the public in Llandudno (Wales) in March and Crossgar (Northern Ireland) in October.

We also held day gatherings in Nottingham in April, Coventry in July and Landywood (North Midlands) in October, in addition to local area gatherings organised by local groups.

Healing Ministry is an integral part of the life of the Community, and the Maranatha Healing Team continued to meet to pray and discern for those in need. We are committed to praying for the healing of individuals, irrespective of religion, nationality or tradition.

Our Prayer Cells continued to pray on a weekly basis. Members of Maranatha send in prayer requests to the office through the week and a list of prayer requests is sent to each Prayer Cell Leader every Monday evening (by email) or Tuesday (by post).

### **PREMISES RELOCATION**

In July our Taste & See Christian Bookshop and the Maranatha Office moved from 102 Irlam Road, where we'd been since 1994, to 42 Brook Road, just one mile away. This was because the landlady of 102 Irlam Road had died and the family wished to sell the premises. Including refurbishment of the new premises the cost of the move was £20,114 (see accounts note 8 for details) of which £13,160 was donated by members in response to an appeal.

### **PLANS FOR THE FUTURE**

In January 2026 we again held a weekend gathering for members in Manchester, and we are planning on having more weekends and day gatherings open to the public this year. Our call remains for us to be catalysts for Christian Unity, Renewal and Healing, and we continue to support our local groups and the Taste & See Bookshop.

### **COMMUNITY FINANCE**

In 2025 our expenditure exceeded our income by £8,784, mainly due to the office move, and at the end of 2025 a cash balance of £42,901 was carried forward. See attached accounts.

### **RESERVES POLICY**

Reserves are that part of The Maranatha Community Trust's unrestricted-income funds that are freely available to spend.

The Maranatha Community Trust aims to keep the following levels of reserves:-

- Two month's operating deficit
- Additional three month's staff costs + redundancy costs
- The possible cost to pay off all leases before termination dates.

Total to fulfil the above requirements as at Dec 2025 = £40,500.

This is in line with the end of year cash balance.

April 2026.



The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

FINANCIAL STATEMENTS

for the YEAR ENDED 31<sup>st</sup> DECEMBER 2025

*The word Maranatha is a prayer meaning*

***Come Lord Jesus***

# THE MARANATHA COMMUNITY TRUST

Registered Charity 327627

## INFORMATION for the YEAR ENDED 31 DECEMBER 2025

**Trustees during the year:** Michael Kendrick (Chairman)  
Julie Parker  
Kevin McKenna  
Karen MacIntyre  
Richard Morris

**Community Co-Leaders:** Linda Stalley  
Juan-Carlos Fernandez-Arias  
John Manwell

**Office & Finance Manager:** Charles Parker

**Address:** Maranatha Community, 42 Brook Road, Flixton, Manchester, M41 5RY.

**Constitution:** The Charity is constituted by a Deed of Trust dated 23 November 1987, varied by a Deed of Variation dated 11 May 1988.

**Objects:** The Object of the Charity is to promote the Christian religion in the United Kingdom of Great Britain and Northern Ireland and overseas.

**Bankers:** Charities Aid Foundation,  
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

The Royal Bank of Scotland plc  
Drummond House, 1 Redheughs Avenue, Edinburgh, EH12 9JN

CCLA Investment Management Ltd,  
PO Box 12892, Dunmow, Essex, CM6 9DL

### Independent

**Examiner:** Peter Boardman, Accountancy and Business Support (UK) Ltd  
108 Whitworth Road, Rochdale, Lancs., OL12 6DQ

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of**  
**The MARANATHA COMMUNITY TRUST**  
Registered Charity No 327627

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2025 set out on pages 4 to 9 which have been prepared under the accounting policies set out on page 6.

**Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for the preparation of the Accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

Signed:



Name:

PETER. BOARDMAN

Date:

11/3/2026 .

Address: Accountancy and Business Support (UK) Ltd  
108 Whitworth Road  
Rochdale  
OL12 6DQ

**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2025**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£ Note 8	£	£	
<b>Incoming Resources</b>						
Voluntary Income		33,857	13,160	-	47,017	31,375
Gift Aid Claims		7,447	-	-	7,447	5,576
Legacy Income		1,598	-	-	1,598	-
Spiritual Gatherings	2	19,124	-	-	19,124	12,980
Sales and Community Activities	3	14,727	-	-	14,727	13,442
Office used by Kumon	4	1,200	-	-	1,200	2,400
Bank Interest Received		1,284	-	-	1,284	1,538
Local Groups		-	-	-	-	-
Other Income	5	-	-	-	-	780
<b>Total Incoming Resources</b>		<b>79,237</b>	<b>13,160</b>	<b>-</b>	<b>92,397</b>	<b>68,091</b>
<b>Resources Expended</b>						
Costs of generating Funds	6	-	-	-	-	-
Costs of Spiritual Gatherings	2	17,691	-	-	17,691	9,838
Costs of Sales and Community Activities	3	8,040	-	-	8,040	8,282
Charitable Activities	7	55,036	-	-	55,036	51,363
Office Move Costs	8	6,954	13,160	-	20,114	-
Governance	6	300	-	-	300	350
<b>Total Resources Expended</b>		<b>88,021</b>	<b>13,160</b>	<b>-</b>	<b>101,181</b>	<b>69,833</b>
<b>Net Incoming Resources for the Year</b>		<b>8,784</b>	<b>-</b>	<b>-</b>	<b>8,784</b>	<b>1,742</b>
<b>Balances brought forward</b>		<b>54,474</b>	<b>-</b>	<b>-</b>	<b>54,474</b>	<b>56,216</b>
<b>Balances carried forward</b>		<b>45,690</b>	<b>-</b>	<b>-</b>	<b>45,690</b>	<b>54,474</b>

**MARANATHA COMMUNITY TRUST**  
**BALANCE SHEET**  
**as at 31 December 2025**

	Notes	<b>2025</b>	<b>2024</b>
		£	£
<b>CURRENT ASSETS</b>			
Debtors	9	2,469	2,091
Stocks	11	3,187	3,784
Cash at Bank and in hand		42,901	51,448
		<u>48,557</u>	<u>57,323</u>
<i>less Creditors</i>	10	2,867	2,849
		<u><b>45,690</b></u>	<u><b>54,474</b></u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted		-	-
Designated Funds		-	-
Unrestricted		45,690	54,474
		<u>45,690</u>	<u>54,474</u>
<b>TOTAL FUNDS</b>		<u><b>45,690</b></u>	<u><b>54,474</b></u>

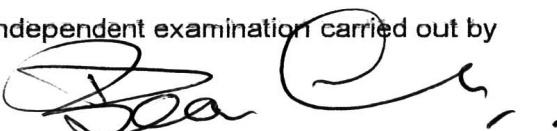
Accounts prepared by Charles Parker, Maranatha Office Manager

  
 Charles Parker 27.2.26.

Approved by the Trustees and Signed on their behalf

  
 Michael Kendrick

Independent examination carried out by

  
 Peter Boardman  
 Accountancy and Business Support (UK) Ltd

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2025

### 1.1 Basis of preparation

These Accounts are prepared on the historic cost basis and in conformity with the Financial Reporting Standards for Smaller Entities (FRSSE) 2015, having been produced taking into account the guidelines in the Statement of Recommended Practice (SORP) for the FRSSE 2015. They have been prepared on an accruals basis which means that Receipts and Payments have been adjusted for prepayments and accruals, debtors and creditors at year-end. This is consistent with previous years.

### 1.2 Fund accounting

*General funds* are unrestricted funds which have not been allocated or designated for any other purpose, and which are therefore available for use at the discretion of the Charity in furtherance of any of its work.

*Designated funds* comprise unrestricted funds that have been set aside for particular purposes. They would otherwise form part of General Funds.

*Restricted funds* are funds which are to be used in accordance with the specific restrictions imposed at the time of the gift, and include Gift Aid Tax recoverable where appropriate.

### 1.3 Incoming Resources

These are recorded in the Statement of Financial Activities (the SoFA) when Maranatha becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

### 1.4 Resources Expended

Expenditure is recognised when liabilities are incurred or constructive obligations arise which result in the payment being unavoidable. It is Maranatha's practice to ensure that all invoices are paid by their due date.

### 1.5 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources, except that equipment leases with regular (monthly or quarterly) ongoing payments are not included in creditors but noted in Note 12. No future income or expenditure is anticipated in the accounts.

### 1.6 VAT

Maranatha is not registered for VAT nor is it able to recover VAT suffered on expenditure which it makes.

### 1.7 Website Development

Expenditure on Website Development is written off as incurred.

### 1.8 Tangible Fixed Assets

Expenditure on tangible fixed assets which cost less than £2,000 are written off as incurred. There are presently no tangible fixed assets held with an individual value of over £2,000.

### 1.9 Staff and Volunteers

The Maranatha Community Trust employs one staff member - Charles Parker, the Office Manager. In these accounts National Insurance, Income Tax and Pension contributions have been included along with the salary costs.

Maranatha also benefits from the work carried out by volunteers in a range of practical ways. No financial value has been ascribed in these accounts to this support, but most grateful thanks are expressed to all.

### 1.10 Trustees

None of the Trustees received any remuneration from the charity. One trustee, Mrs Julie Parker, is married to the paid staff member, Charles Parker, and she is also the franchisee of Kumon Irlam and Chorlton (see note 4). No other trustee received any benefit from the Charity, or any connected organisation, as a result of their office during the year, nor the previous year. No Trustees claimed any expenses during the year, nor the previous year.

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2025 continued

	<u>2025</u>	<u>2024</u>
<b>2 Spiritual Gatherings</b>		
Weekends & Retreats	18,969	12,840
Meetings	155	140
	<u>19,124</u>	<u>12,980</u>
<b>Costs of Spiritual Gatherings</b>		
Weekends & Retreats	17,591	9,738
Meetings	100	100
	<u>17,691</u>	<u>9,838</u>
<b>3 Sales and Community Activities</b>		
Bookshop	11,199	10,010
Taste and See Coffee Shop	3,528	3,432
	<u>14,727</u>	<u>13,442</u>
<b>Costs of Sales and Community Activities</b>		
Bookshop (see also note 11)	6,878	6,694
Taste and See Coffee Shop	1,162	1,589
	<u>8,040</u>	<u>8,283</u>

### 4 Office used by Kumon

From November 2020 to June 2025 the upstairs front office at 102 Irlam Road was licenced to Kumon Chorlton for them to use for administration, for which they paid Maranatha £200 per month. This arrangement ended when Maranatha moved from 102 Irlam Road to 42 Brook Road.

### 5 Other Income

During 2024 a Maranatha Member hired a desk-space in the Maranatha Office. Total Income = £780.

### 6 Costs of Generating Funds and Governance

Maranatha does very little active fundraising but relies on the regular generosity of its members. Tasks of Governance are carried out by the Trustees and other volunteers at no expense to the Community. The cost of Governance is £300 for the Independent Examination of these accounts.

### 7 Charitable Expenditure

	<u>2025</u>	<u>2024</u>
Salary, Tax, NI & Pensions	30,372	29,741
Volunteers	192	226
Rent of 'Taste and See' bookshop and offices	9,438	6,900
Postage	3,596	3,342
Printing and Stationery, etc.	424	346
Telephone and Internet	2,207	2,142
Travel	-	31
Rates	321	155
Office Utilities	4,116	3,308
Insurance	1,098	1,072
Misc Equipment	115	294
Repairs	656	1,286
Sundries	71	199
Subscriptions & Licences	684	722
IT & Website development and maintenance	700	541
Support for other Ministries	-	-
Bank and Card Receipt processing charges	1,046	1,010
	<u>55,036</u>	<u>51,313</u>

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2025 continued

## 8 Office Move Costs

During 2025 the Maranatha Office and Taste & See Bookshop moved from 102 Irlam Road to 42 Brook Road after being given notice to leave Irlam Road by the landlords who were selling that property. Members of Maranatha were invited to give towards moving costs and £13,160 was raised. The total cost of the move was £20,114, using all the £13,160 raised and £6,954 from general funds.

Plastering and Painting	2,110
Office partition walls	4,560
Kitchen installation	5,202
Lighting and electrical work	2,223
Alarm System	930
Moving costs	1,249
Royal Mail Re-Direct (Commercial)	1,298
Shop Sign	1,254
Cleaning	290
Skip Hire	294
New bookshop shelves & office items	267
Locks and Keys	180
Miscellaneous	257
	<hr/>
	20,114
	<hr/>

## 9 Debtors

	<b>2025</b>
Deposits for Weekends in 2026	1,300
Owed by HMRC for Gift Aid	1,169
	<hr/>
	2,469
	<hr/>

## 10 Creditors

	<b>2025</b>
Receipts in advance for January 2026 weekend	1,920
Gas bill for December paid in January 2026	226
Tax and NI for December paid in January 2026	421
Independent Examination of these accounts	300
	<hr/>
	2,867
	<hr/>

## 11 Stock Valuation (bookshop stock)

Stocks are valued at the lower of Costs or Net Realisable Value.

Stock value = 3,187

## 12 Lease Commitments

The Trust has one property lease for the shop and office in 42 Brook Road. This lease ends 9th June 2027. The official annual rent is £1,000 per month however we have currently negotiated a rent reduction to £718.80 per month. As at December 2025 there is £18,000 outstanding on the lease.

Maranatha also has 2 Operating Leases:

- Telephone System - annual commitment of £813.60. Lease ends April 2027.
- Credit Card terminal - annual commitment of £700.

**THE MARANATHA COMMUNITY TRUST**

England & Wales - Charity number 327627

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# Accounts

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*maranatha*

# Community Report 2024



*maranatha community*

102 Irlam Road, Flixton,  
Manchester M41 6JT

Tel: 0161 748 4858 Fax: 0161 747 7379

Email: [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

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The Trustees have a rolling agenda which covers such diverse matters as identifying any need for additional resources, maintenance of property, review of leases, staffing issues, reviewing technology and monitoring the various activities which are undertaken by the Community (bookshop, publishing, gatherings etc.).

One of the trustees uses one of the offices above the shop as an admin office for their Kumon franchise, on a licence, which provides an additional income stream for the Community (see note 4 in the accounts).

## **COMMUNITY ACTIVITIES IN THE YEAR**

Maranatha provides resources to churches and individuals to enable them to grow in faith in Jesus, and to model the 'Maranatha DNA' which is to be 'little brothers and sisters of Jesus and each other' promoting Unity, Renewal and Healing within and between their local churches, communities and in the nation. The Community makes available many publications including teaching notes on Christian doctrine and practice, prayer resources and a variety of audio and video productions giving teaching and testimony. Most of our publications are available for free download on our website 'www.maranathacommunity.org.uk' through which printed copies can also be ordered.

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The scattered community of members is supported from the office with regular letters from the Leadership Team, and by the opportunity to join a regular online gathering on the evening of the First Sunday of every month using Zoom, or YouTube, which people can (and do) join from all over the world. In addition to this Local Groups in the UK continue to connect members together in their areas both by in-person and online gatherings.

In 2024 we also held a weekend National Gathering in Manchester in January, a day gathering in Birmingham in June, and a weekend focussing on Healing at The Briery Retreat Centre in Ilkley in October.

Healing Ministry is an integral part of the life of the Community, and the Maranatha Healing Team continued to meet to pray and discern for those in need. We are committed to praying for the healing of individuals, irrespective of religion, nationality or tradition. The Community is a member of Christian Healing UK, an informal affiliation of Christian healing ministries.

Our Prayer Cells continued to pray on a weekly basis. Members of Maranatha send in prayer requests to the office through the week and a list of prayer requests is sent to each Prayer Cell Leader on Monday evening (by email) or Tuesday (by post).

### **PLANS FOR THE FUTURE**

In January 2025 we again held a weekend gathering in Manchester, open to all members of the community, and we are planning on having more weekend and day gatherings this year. Our call remains for us to be catalysts for Christian Unity, Renewal and Healing, and we continue to support our local groups and the Taste & See Bookshop.

One challenge facing us is that the building housing our office and the Taste & See Bookshop is being sold by our landlords and we are most likely going to have to move premises in 2025.

### **COMMUNITY FINANCE**

In 2024 our expenditure slightly exceeded our income by £1,742 and at the end of 2024 a cash balance of £51,448 was carried forward. See attached accounts.

### **RESERVES POLICY**

Reserves are that part of The Maranatha Community Trust's unrestricted-income funds that are freely available to spend.

The Maranatha Community Trust aims to keep the following levels of reserves:-

- Two month's operating deficit
- Additional three month's staff costs + redundancy costs
- The possible cost to pay off all leases before termination dates.

Total = £28,000.

Because in the past we received a one-off unrestricted gift of £100,000, if the cash reserves do not exceed £100,000 then the total will be retained to fund the ongoing work of the Community.

March 2025.



# The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

## FINANCIAL STATEMENTS

for the YEAR ENDED 31<sup>st</sup> DECEMBER 2024

*The word Maranatha is a prayer meaning*

***Come Lord Jesus***

# THE MARANATHA COMMUNITY TRUST

Registered Charity 327627

## INFORMATION for the YEAR ENDED 31 DECEMBER 2024

**Trustees during the year:** Michael Kendrick (Chairman)  
Julie Parker (Secretary)  
Kevin McKenna  
Clive Richardson (resigned March 2024)  
Andrew McDade (resigned March 2024)  
Karen MacIntyre (appointed April 2024)  
Richard Morris (appointed April 2024)

**Community Co-Leaders:** Linda Stalley  
Juan-Carlos Fernandez-Arias  
John Manwell

**Office & Finance Manager:** Charles Parker

**Address:** Maranatha Community, 102 Irlam Road, Flixton, Manchester, M41 6JT.

**Constitution:** The Charity is constituted by a Deed of Trust dated 23 November 1987, varied by a Deed of Variation dated 11 May 1988.

**Objects:** The Object of the Charity is to promote the Christian religion in the United Kingdom of Great Britain and Northern Ireland and overseas.

**Bankers:** Charities Aid Foundation,  
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

The Royal Bank of Scotland plc  
Drummond House, 1 Redheughs Avenue, Edinburgh, EH12 9JN

CCLA Investment Management Ltd,  
PO Box 12892, Dunmow, Essex, CM6 9DL

### Independent

**Examiner:** Peter Boardman, Accountancy and Business Support (UK) Ltd  
108 Whitworth Road, Rochdale, Lancs., OL12 6DQ

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of**  
**The MARANATHA COMMUNITY TRUST**  
Registered Charity No 327627

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2024 set out on pages 4 to 9 which have been prepared under the accounting policies set out on page 6.

**Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for the preparation of the Accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

Signed:



Name:

PETER BOARDMAN

Date:

25/3/2025.

Address: Accountancy and Business Support (UK) Ltd  
108 Whitworth Road  
Rochdale  
OL12 6DQ


**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£ <small>Note 8</small>	£	
<b>Incoming Resources</b>						
Voluntary Income		31,325	-	50	31,375	43,936
Gift Aid Claims		5,576	-	-	5,576	6,865
Legacy Income		-	-	-	-	-
Spiritual Gatherings	2	12,980	-	-	12,980	11,413
Sales and Community Activities	3	13,442	-	-	13,442	13,249
Office used by Kumon	4	2,400	-	-	2,400	2,400
Bank Interest Received		1,538	-	-	1,538	1,310
Local Groups		-	-	-	-	-
Other Income	5	780	-	-	780	3,626
<b>Total Incoming Resources</b>		<b>68,041</b>	<b>-</b>	<b>50</b>	<b>68,091</b>	<b>82,799</b>
<b>Resources Expended</b>						
Costs of generating Funds	6	-	-	-	-	-
Costs of Spiritual Gatherings	2	9,838	-	-	9,838	6,704
Costs of Sales and Community Activities	3	8,282	-	-	8,282	8,780
Charitable Activities	7,8	51,313	-	50	51,363	57,939
Governance	6	350	-	-	350	250
<b>Total Resources Expended</b>		<b>69,783</b>	<b>-</b>	<b>50</b>	<b>69,833</b>	<b>73,673</b>
<b>Net Incoming Resources for the Year</b>	-	<b>1,742</b>	<b>-</b>	<b>-</b>	<b>1,742</b>	<b>9,126</b>
<b>Balances brought forward</b>		<b>56,216</b>	<b>-</b>	<b>-</b>	<b>56,216</b>	<b>47,090</b>
<b>Balances carried forward</b>		<b>54,474</b>	<b>-</b>	<b>-</b>	<b>54,474</b>	<b>56,216</b>

**MARANATHA COMMUNITY TRUST**  
**BALANCE SHEET**  
**as at 31 December 2024**

	Notes	<b>2024</b>	<b>2023</b>
		£	£
<b>CURRENT ASSETS</b>			
Debtors	9	2,091	1,582
Stocks	11	3,784	4,101
Cash at Bank and in hand		51,448	51,780
		<u>57,323</u>	<u>57,463</u>
<i>less Creditors</i>	10	2,849	1,247
		<u><b>54,474</b></u>	<u><b>56,216</b></u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted		-	-
Designated Funds		-	-
Unrestricted		54,474	56,216
		<u><b>54,474</b></u>	<u><b>56,216</b></u>
<b>TOTAL FUNDS</b>			

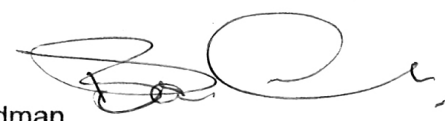
Accounts prepared by Charles Parker, Maranatha Office Manager

  
 Charles Parker 10<sup>th</sup> March 2025

Approved by the Trustees and Signed on their behalf

  
 Michael Kendrick

Independent examination carried out by

  
 Peter Boardman  
 Accountancy and Business Support (UK) Ltd

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2024

### 1.1 Basis of preparation

These Accounts are prepared on the historic cost basis and in conformity with the Financial Reporting Standards for Smaller Entities (FRSSE) 2015, having been produced taking into account the guidelines in the Statement of Recommended Practice (SORP) for the FRSSE 2015. They have been prepared on an accruals basis which means that Receipts and Payments have been adjusted for prepayments and accruals, debtors and creditors at year-end. This is consistent with previous years.

### 1.2 Fund accounting

*General funds* are unrestricted funds which have not been allocated or designated for any other purpose, and which are therefore available for use at the discretion of the Charity in furtherance of any of its work.

*Designated funds* comprise unrestricted funds that have been set aside for particular purposes. They would otherwise form part of General Funds.

*Restricted funds* are funds which are to be used in accordance with the specific restrictions imposed at the time of the gift, and include Gift Aid Tax recoverable where appropriate.

### 1.3 Incoming Resources

These are recorded in the Statement of Financial Activities (the SoFA) when Maranatha becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

### 1.4 Resources Expended

Expenditure is recognised when liabilities are incurred or constructive obligations arise which result in the payment being unavoidable. It is Maranatha's practice to ensure that all invoices are paid by their due date.

### 1.5 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources, except that equipment leases with regular (monthly or quarterly) ongoing payments are not included in creditors but noted in Note 12. No future income or expenditure is anticipated in the accounts.

### 1.6 VAT

Maranatha is not registered for VAT nor is it able to recover VAT suffered on expenditure which it makes.

### 1.7 Website Development

Expenditure on Website Development is written off as incurred.

### 1.8 Tangible Fixed Assets

Expenditure on tangible fixed assets which cost less than £2,000 are written off as incurred. There are presently no tangible fixed assets held with an individual value of over £2,000.

### 1.9 Staff and Volunteers

The Maranatha Community Trust employs one staff member - Charles Parker, the Office Manager. In these accounts National Insurance, Income Tax and Pension contributions have been included along with the salary costs.

Maranatha also benefits from the work carried out by volunteers in a range of practical ways. No financial value has been ascribed in these accounts to this support, but most grateful thanks are expressed to all.

### 1.10 Trustees

None of the Trustees received any remuneration from the charity. One trustee, Mrs Julie Parker, is married to the paid staff member, Charles Parker, and she is also the franchisee of Kumon Irlam and Chorlton (see note 4). No other trustee received any benefit from the Charity, or any connected organisation, as a result of their office during the year, nor the previous year. No Trustees claimed any expenses during the year, nor the previous year.

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2024 continued

	<u>2024</u>	<u>2023</u>
<b>2 Spiritual Gatherings</b>		
Weekends & Retreats	12,840	8,825
Meetings	140	2,588
	<u>12,980</u>	<u>11,413</u>
<b>Costs of Spiritual Gatherings</b>		
Weekends & Retreats	9,738	4,596
Meetings	100	2,108
	<u>9,838</u>	<u>6,704</u>
<b>3 Sales and Community Activities</b>		
Bookshop	10,010	9,778
Taste and See Coffee Shop	3,432	3,471
	<u>13,442</u>	<u>13,249</u>
<b>Costs of Sales and Community Activities</b>		
Bookshop (see also note 11)	6,694	7,008
Taste and See Coffee Shop	1,589	1,772
	<u>8,283</u>	<u>8,780</u>
<b>4 Office used by Kumon</b>		
From November 2020 the upstairs front office at 102 Irlam Road has been licenced to Kumon Chorlton for them to use for administration only (not teaching) for which they pay Maranatha £200 per month.		
<b>5 Other Income</b>		
During the year a Maranatha Member, who is the CEO of another charity, hired a desk-space in the Maranatha Office. Total income from this was £780 including final payment paid in 2025 (see debtors).		
<b>6 Costs of Generating Funds and Governance</b>		
Maranatha does very little active fundraising but relies on the regular generosity of its members. Tasks of Governance are carried out by the Trustees and other volunteers at no expense to the Community. The cost of Governance (£350) is £300 for the Independent Examination of these accounts (see note 10) and £50 for the previous year where only £250 had been budgeted.		
<b>7 Charitable Expenditure</b>	<u>2024</u>	<u>2023</u>
Salary, Tax, NI & Pensions	29,741	28,776
Volunteers	226	145
Rent of 'Taste and See' bookshop and offices	6,900	6,900
Postage	3,341	2,991
Printing and Stationery, etc.	346	448
Telephone and Internet	2,142	2,151
Travel	31	90
Rates	155	159
Office Utilities	3,308	2,044
Insurance	1,072	2,352
Misc Equipment	294	80
Repairs	1,285	1,717
Sundries	199	103
Subscriptions	722	791
IT & Website development and maintenance	541	502
Support for other Ministries	-	-
Bank and Card Receipt processing charges	1,010	1,036
	<u>51,313</u>	<u>50,284</u>

**Notes to the Statement of Financial Activities  
for the Year Ended 31 December 2024 continued**

	Balance 31 Dec 2023	Income	Transfers & Expenditure	Balance 31 Dec 2024
<b>8 Restricted Funds</b>				
Ark	-	-	-	-
Malawi / Uganda	-	-	-	-
Specified Income & Expenditure	-	50	50	-
	<u>-</u>	<u>50</u>	<u>50</u>	<u>-</u>

In December a Maranatha member made a payment, by card, that included £50 which was actually for another charity that another member was raising money for, hence this £50 in and out.

<b>9 Debtors</b>	<b>2024</b>
Deposit for Llandudno weekend in 2025	200
Owed by HMRC for Gift Aid	1,771
	<u>1,971</u>

<b>10 Creditors</b>	<b>2024</b>
Receipts in advance for January 2025 weekend	1,725
Gas bill for December paid in January 2025	352
Tax and NI for December paid in January 2025	472
Independent Examination of these accounts	300
	<u>2,849</u>

**11 Stock Valuation (bookshop stock)**

Stocks are valued at the lower of Costs or Net Realisable Value.

Stock value = £3,784

**12 Lease Commitments**

The Trust has one property lease for the offices in 102 Irlam Road. This lease is open ended and may be terminated with three month's notice at any time (as per amendment to the lease dated 30.06.20). The total cost of the property lease each year is £6,900.

Maranatha also has 2 Operating Leases:

- Telephone System - annual commitment of £813.60. Lease ends April 2027.
- Credit Card terminal - annual commitment of £700.

**THE MARANATHA COMMUNITY TRUST**

England & Wales - Charity number 327627

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# Accounts

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*maranatha*

# Community Report 2023



*maranatha community*

102 Irlam Road, Flixton,  
Manchester M41 6JT

Tel: 0161 748 4858 Fax: 0161 747 7379

Email: [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

[www.maranathacommunity.org.uk](http://www.maranathacommunity.org.uk)

Registered Charity No: 327627

## **MARANATHA COMMUNITY OVERVIEW**

Maranatha is a community of over 700 individual Christians scattered throughout the United Kingdom, the Republic of Ireland and overseas, including several European countries, the United States of America, and several countries in Africa. The Life of the Community is rooted in prayer and a commitment by members to pray and work for UNITY, RENEWAL and HEALING within their local church, community and nation. We are many people from different churches and denominations, but we are one family, united in our love for Christ and for each other.

## **COMMUNITY ADMINISTRATION**

The Community is led by three Co-Leaders: Linda Stalley, Juan Fernandez-Arias & John Manwell, who meet regularly during the year (usually weekly), overseen by a board of Trustees. The Co-Leaders discern God's will for our Community and set policy. They communicate with the members of Maranatha through personal correspondence, Gatherings (both in-person and online), Newsletters, Videos on our website and online communications.

The Trust rents one property - 102 Irlam Road, Flixton, Manchester, which houses the Maranatha Office and the "Taste and See" Christian Bookshop & Coffee Shop. Responsibility for the various aspects of our community life is carried out almost entirely by members at their own expense. All of the office holders in the Community: Co-Leaders; Trustees, Local Group Leaders, Bookshop Staff etc. are volunteers and don't receive any payment for the work they do. They are supported by a full-time paid Office & Finance Manager who is responsible for all the administration of the community and oversees the work of the volunteers who run the shop.

## **THE RESPONSIBILITIES OF THE TRUSTEES**

The Trust, in consultation with the Leadership Team, actively ensures that the objectives of the charity and the charity's mission, are pursued in accordance with good stewardship, due diligence and all relevant legal requirements. The Trustees share joint responsibility for the finances of the Community, overseeing the work of the Office Manager who manages all the finances on behalf of the Trust. Detailed financial reports are reviewed on a quarterly basis and the annual budget is set at the beginning of each year. In addition, the Trustees ensure that all funds not immediately required are invested properly in accordance with their investment powers.

The Trustees have a rolling agenda which covers such diverse matters as identifying any need for additional resources, maintenance of property, review of leases, staffing issues, reviewing technology and monitoring the various activities which are undertaken by the Community (bookshop, publishing, gatherings etc.).

One of the trustees uses one of the offices above the shop as an admin office for their Kumon franchise, on a licence, which provides an additional income stream for the Community (see note 4 in the accounts).

## **COMMUNITY ACTIVITIES IN THE YEAR**

Maranatha provides resources to churches and individuals to enable them to grow in faith in Jesus, and to model the 'Maranatha DNA' which is to be 'little brothers and sisters of Jesus and each other' promoting Unity, Renewal and Healing within and between their local churches, communities and in the nation. The Community makes available many publications including teaching notes on Christian doctrine and practice, prayer resources and a variety of audio and video productions giving teaching and testimony. Most of our publications are available for free download on our website 'www.maranathacommunity.org.uk' through which printed copies can also be ordered.

Maranatha runs the Taste & See Christian Bookshop, staffed by volunteers from the Community. This serves the people of south Manchester with Christian Books, Cards, Gifts and Maranatha publications. Through mail-order (post, email, telephone and online) we supply books and our own publications world-wide.

The scattered community of members is supported from the office with regular letters from the Leadership Team, and by the opportunity to join a regular online gathering on the evening of the First Sunday of every month using Zoom, or YouTube, which people can (and do) join from all over the world. In addition to this Local Groups in the UK continue to connect members together in their areas both by in-person and online gatherings.

In 2023 we held a weekend gathering in Manchester and regional day-gatherings in Leeds, Llandudno, Nottingham, Manchester, Birmingham, Tewkesbury, Tavistock, London, Belfast and Fermoy & Macroom in Ireland.

Our Prayer Cells continued to pray on a weekly basis. Members of Maranatha send in prayer requests to the office through the week and a list of prayer requests is sent to each Prayer Cell Leader on Monday evening (by email) or Tuesday (by post).

Healing Ministry is an integral part of the life of the Community, and the Maranatha Healing Team continued to meet to pray and discern for those in need. We are committed to praying for the healing of individuals, irrespective of religion, nationality or tradition. The Community is a member of Christian Healing UK, an informal affiliation of Christian healing ministries.

## **PLANS FOR THE FUTURE**

In January 2024 we again held a weekend gathering in Manchester, open to all members of the community, and following that we are holding a number of in-person gatherings in Birmingham and elsewhere through the year. Our call remains for us to be catalysts for Christian Unity, Renewal and Healing, and we continue to support our local groups and the Taste & See Bookshop.

## **COMMUNITY FINANCE**

In 2023 our income exceeded our expenditure by £9,126 of which £4,200 was surplus from our January 2023 weekend gathering in Manchester where less hotel accommodation was required than had been budgeted for. At the end of 2023 a cash balance of £51,780 was carried forward.

A challenge for the future is that the family who have inherited 102 Irlam Road from our late landlady have indicated that they wish to sell the property, though they have not given any timescale for this. They have, however, said that we can stay in residence until a buyer is found who wishes to take vacant possession.

## **RESERVES POLICY**

Reserves are that part of The Maranatha Community Trust's unrestricted-income funds that are freely available to spend.

The Maranatha Community Trust aims to keep the following levels of reserves:-

- Two month's operating deficit
- Additional three month's staff costs + redundancy costs
- The possible cost to pay off all leases before termination dates.

Total = £28,000.

Because in the past we received a one-off unrestricted gift of £100,000, if the cash reserves do not exceed £100,000 then the total will be retained to fund the ongoing work of the Community.

June 2024.



# The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

## FINANCIAL STATEMENTS

for the YEAR ENDED 31<sup>st</sup> DECEMBER 2023

*The word Maranatha is a prayer meaning*

***Come Lord Jesus***

# THE MARANATHA COMMUNITY TRUST

Registered Charity 327627

## INFORMATION for the YEAR ENDED 31 DECEMBER 2023

**Trustees during the year:** Michael Kendrick (Chairman)  
Julie Parker (Secretary)  
Clive Richardson  
Kevin McKenna  
Andrew McDade

**Community Co-Leaders:** Linda Stalley  
Juan-Carlos Fernandez-Arias  
John Manwell

**Office & Finance Manager:** Charles Parker

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CCLA Investment Management Ltd,  
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

### Independent

**Examiner:** Peter Boardman, Accountancy and Business Support (UK) Ltd  
108 Whitworth Road, Rochdale, Lancs., OL12 6DQ

## INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of

### The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

I have pleasure in reporting on the Accounts of the Trust for the year ended 31<sup>st</sup> December 2023 set out on pages 4 to 9 which have been prepared under the accounting policies set out on page 6.

#### Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the Accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.


#### Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

#### Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



PETER BOARDMAN  
27/06/24

**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds <small>Note 8</small>	Total 2023	Total 2022
		£	£	£	£	
<b>Incoming Resources</b>						
Voluntary Income		36,917	-	7,019	43,936	35,098
Gift Aid Claims		6,229	-	636	6,865	5,838
Legacy Income		-	-	-	-	466
Spiritual Gatherings	2	11,413	-	-	11,413	382
Sales and Community Activities	3	13,249	-	-	13,249	14,366
Office used by Kumon	4	2,400	-	-	2,400	2,400
Bank Interest Received		1,310	-	-	1,310	298
Local Groups		-	-	-	-	-
Other Income	5	3,626	-	-	3,626	-
<b>Total Incoming Resources</b>		<b>75,144</b>	<b>-</b>	<b>7,655</b>	<b>82,799</b>	<b>58,848</b>
<b>Resources Expended</b>						
Costs of generating Funds	6	-	-	-	-	-
Costs of Spiritual Gatherings	2	6,704	-	-	6,704	200
Costs of Sales and Community Activities	3	8,780	-	-	8,780	7,813
Charitable Activities	7,8	50,284	-	7,655	57,939	54,857
Governance	6	250	-	-	250	250
<b>Total Resources Expended</b>		<b>66,018</b>	<b>-</b>	<b>7,655</b>	<b>73,673</b>	<b>63,120</b>
<b>Net Incoming Resources for the Year</b>		<b>9,126</b>	<b>-</b>	<b>-</b>	<b>9,126</b>	<b>- 4,272</b>
<b>Balances brought forward</b>		<b>47,090</b>	<b>-</b>	<b>-</b>	<b>47,090</b>	<b>51,362</b>
<b>Balances carried forward</b>		<b>56,216</b>	<b>-</b>	<b>-</b>	<b>56,216</b>	<b>47,090</b>

**MARANATHA COMMUNITY TRUST**  
**BALANCE SHEET**  
**as at 31 December 2023**

	Notes	<b>2023</b>	<b>2022</b>
		£	£
<b>CURRENT ASSETS</b>			
Debtors	9	1,582	1,712
Stocks	11	4,101	4,254
Cash at Bank and in hand		51,780	44,656
		<hr/>	<hr/>
		57,463	50,622
<i>less Creditors</i>	10	1,247	3,532
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b><u>56,216</u></b>	<b><u>47,090</u></b>
 <b>FUNDS</b>			
Restricted		-	-
Designated Funds		-	-
Unrestricted		56,216	47,090
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b><u>56,216</u></b>	<b><u>47,090</u></b>


Accounts prepared by Charles Parker, Maranatha Office Manager

  
 Charles Parker 11.6.24.

Approved by the Trustees and Signed on their behalf

  
 Michael Kendrick 11.6.24.

Michael Kendrick

Independent examination carried out by   
 PETER BOARDMAN  
 27/06/24

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2023

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Expenditure is recognised when liabilities are incurred or constructive obligations arise which result in the payment being unavoidable. It is Maranatha's practice to ensure that all invoices are paid by their due date.

### 1.5 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources, except that equipment leases with regular (monthly or quarterly) ongoing payments are not included in creditors but noted in Note 12. No future income or expenditure is anticipated in the accounts.

### 1.6 VAT

Maranatha is not registered for VAT nor is it able to recover VAT suffered on expenditure which it makes.

### 1.7 Website Development

Expenditure on Website Development is written off as incurred.

### 1.8 Tangible Fixed Assets

Expenditure on tangible fixed assets which cost less than £2,000 are written off as incurred. There are presently no tangible fixed assets held with an individual value of over £2,000.

### 1.9 Staff and Volunteers

The Maranatha Community Trust employs one staff member - The Office Manager. In these accounts National Insurance, Income Tax and Pension contributions have been included along with the salary costs.

Maranatha also benefits from the work carried out by volunteers in a range of practical ways. No financial value has been ascribed in these accounts to this support, but most grateful thanks are expressed to all.

### 1.10 Trustees

None of the Trustees received any remuneration from the charity. One trustee, Mrs Julie Parker, is married to the paid staff member, Charles Parker, and is also the franchisee of Kumon Irlam and Chorlton (see note 4). No other trustee received any benefit from the Charity, or any connected organisation, as a result of their office during the year, nor the previous year. No Trustees claimed any expenses during the year, nor the previous year.

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2023 continued

	<u>2023</u>	<u>2022</u>
<b>2 Spiritual Gatherings</b>		
Weekends & Retreats	8,825	-
Meetings	2,588	382
	<u>11,413</u>	<u>382</u>
<b>Costs of Spiritual Gatherings</b>		
Weekends & Retreats	4,596	-
Meetings	2,108	200
	<u>6,704</u>	<u>200</u>
<b>3 Sales and Community Activities</b>		
Bookshop	9,778	11,523
Taste and See Coffee Shop	3,471	2,843
	<u>13,249</u>	<u>14,366</u>
<b>Costs of Sales and Community Activities</b>		
Bookshop (see also note 11)	7,008	6,889
Taste and See Coffee Shop	1,772	924
	<u>8,780</u>	<u>7,813</u>

### 4 Office used by Kumon

From November 2020 the upstairs front office at 102 Irlam Road has been licenced to Kumon Irlam and Chorlton, for them to use for administration only. This generates an income of £200 per month.

### 5 Other Income

A Maranatha member runs a charity "The Ingleby Charitable Trust" which over the years has made various donations to Maranatha. In 2023 the trustees of this charity decided to wind it up and distribute the capital among other charities. Maranatha was awarded 1% giving us £3,106.

The other £520 is from UK Welcomes Refugees for the use of one desk in our office by their CEO who is a member of Maranatha.

### 6 Costs of Generating Funds and Governance

Maranatha does very little active fundraising but relies on the regular generosity of its members.

Tasks of Governance are carried out by the Trustees and other volunteers at no expense to the Community. The cost of Governance (£250) is the charge for the Independent Examination of these accounts.

	<u>2023</u>	<u>2022</u>
<b>7 Charitable Expenditure</b>		
Salary, Tax, NI & Pensions	28,776	28,573
Volunteers	145	129
Rent of 'Taste and See' bookshop and offices	6,900	6,900
Postage	2,991	5,513
Printing and Stationery, etc.	448	1,225
Telephone and Internet	2,151	2,976
Travel	90	-
Rates	159	268
Office Utilities	2,044	2,953
Insurance	2,352	2,277
Misc Equipment	80	260
Repairs	1,716	1,351
Sundries	103	166

**Notes to the Statement of Financial Activities  
for the Year Ended 31 December 2023 continued**

	<u>2023</u>	<u>2022</u>
Subscriptions	791	-
IT & Website development and maintenance	502	921
Support for other Ministries	-	-
Bank and Card Receipt processing charges	1,036	1,010
	<u>50,284</u>	<u>54,522</u>

	<u>Balance 31 Dec 2022</u>	<u>Income</u>	<u>Transfers &amp; Expenditure</u>	<u>Balance 31 Dec 2023</u>
<b>8 Restricted Funds</b>				
Ark	-	-	-	-
Malawi / Uganda	-	7,297	7,297	-
Specified Income & Expenditure	-	358	358	-
	<u>-</u>	<u>7,655</u>	<u>7,655</u>	<u>-</u>

During the year a special appeal was made to support Maranatha members in Malawi who had been severely affected by floods. £7,297 was raised and sent to the Anglican Diocese of Southern Malawi and the Roman Catholic Archdiocese of Blantyre.

In March some UK members held a service to pray for Ukraine and Russia during which a collection was taken (the Specified Income) and after deduction of costs the proceeds sent to Stockport Ukrainian club.

	<u>2023</u>
<b>9 Debtors</b>	
Bookshop customer invoices not paid at year end.	-
Owed by HMRC for Gift Aid	1,582
	<u>1,582</u>

	<u>2023</u>
<b>10 Creditors</b>	
Receipts in advance for January 2024 weekend	375
Gas bill for December paid in January 2024	117
Tax and NI for December paid in January 2024	505
Independent Examination of these accounts	250
	<u>1,247</u>

**11 Stock Valuation (bookshop stock)**

Stocks are valued at the lower of Costs or Net Realisable Value.

Stock value = 4,101

**12 Lease Commitments**

The Trust has one property lease for the offices in 102 Irlam Road. This lease is open ended and may be terminated with three month's notice at any time (as per amendment to the lease dated 30.06.20). The total cost of the property lease each year is £6,900.

Maranatha also has 2 Operating Leases:

- Telephone System - annual commitment of £813.60. Lease ends April 2027.
- Credit Card terminal - annual commitment of £500.

**THE MARANATHA COMMUNITY TRUST**

England & Wales - Charity number 327627

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# Accounts

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*maranatha*

# Community Report 2022



*maranatha community*

102 Irlam Road, Flixton,  
Manchester M41 6JT

Tel: 0161 748 4858 Fax: 0161 747 7379

Email: [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

[www.maranathacommunity.org.uk](http://www.maranathacommunity.org.uk)

Registered Charity No: 327627

## **MARANATHA COMMUNITY OVERVIEW**

Maranatha is a community of over 750 individual Christians scattered throughout the United Kingdom, the Republic of Ireland and overseas, including several European countries, the United States of America, and several countries in Africa. The Life of the Community is rooted in prayer and a commitment by members to pray and work for UNITY, RENEWAL and HEALING within their local church, community and nation. We are many people from different churches and denominations, but we are one family, united in our love for Christ and for each other.

## **COMMUNITY ADMINISTRATION**

The Community is led by three Co-Leaders: Linda Stalley, Juan Fernandez-Arias & John Manwell, who meet regularly during the year (usually weekly), overseen by a board of Trustees. The Co-Leaders discern God's will for our Community and set policy. They communicate with the members of Maranatha through personal correspondence, Gatherings (both in-person and online), Newsletters, Videos on our website and via our online communications platform 'maranathacommunity.one'.

The Trust rents one property - 102 Irlam Road, Flixton, Manchester, which houses the Maranatha Office and the "Taste and See" Christian Bookshop & Coffee Shop. Responsibility for the various aspects of our community life is carried out almost entirely by members at their own expense. None of the office holders in the Community: Co-Leaders; Trustees, Local Group Leaders, Bookshop Staff etc., receive any financial payment for the work they do. They are supported by a full-time paid Office & Finance Manager who is responsible for all the administration of the community and who oversees the work of the volunteers who run the shop.

## **THE RESPONSIBILITIES OF THE TRUSTEES**

The Trust, in consultation with the Leadership Team, actively ensures that the objectives of the charity and the charity's mission are pursued in accordance with good stewardship, due diligence and all relevant legal requirements. The Trustees share joint responsibility for the finances of the Community, overseeing the work of the Office Manager who manages all the finances on behalf of the Trust. Detailed financial reports are reviewed on a quarterly basis and the annual budget is set at the beginning of each year. In addition, the Trustees ensure that all funds not immediately required are invested properly in accordance with their investment powers.

The Trustees have a rolling agenda which covers such diverse matters as identifying any need for additional resources, maintenance of property, review of leases, staffing issues, reviewing technology and monitoring the various activities which are undertaken by the Community (bookshop, publishing, retreats etc.).

One of the trustees uses one of the offices above the shop as an admin office for their Kumon business, on a licence, which provides an additional income stream for the Community (see note 4 in the accounts).

## **COMMUNITY ACTIVITIES IN THE YEAR**

Maranatha provides resources to churches and individuals to enable them to grow in faith in Jesus, and to model the 'Maranatha DNA' which is to be 'little brothers and sisters of Jesus and each other' promoting Unity, Renewal and Healing within and between their local churches, communities and in the nation. The Community makes available many publications including teaching notes on Christian doctrine and practice, prayer resources and a variety of audio and video productions giving teaching and testimony. Most of our publications are available for free download on our website 'www.maranathacommunity.org.uk' through which printed copies can also be ordered.

Maranatha runs the Taste & See Christian Bookshop, staffed by volunteers from the Community. This serves the people of south Manchester with Christian Books, Cards, Gifts and Maranatha publications. Through mail-order (post, email, telephone and online) we supply books and our own publications world-wide.

The scattered community of members is supported from the office with regular letters from the Leadership Team, and by the opportunity to join a regular online gathering on the evening of the First Sunday of every month using Zoom or YouTube which people can (and do) join from all over the world. In addition to this Local Groups in the UK continue to connect members together in their areas both by in-person and online gatherings.

Our Prayer Cells continued to pray on a weekly basis. Members of Maranatha send in prayer requests to the office through the week and a list of prayer requests is sent to each Prayer Cell Leader on Monday evening (by email) or Tuesday (by post).

Healing Ministry is an integral part of the life of the Community, and the Maranatha Healing Team continued to meet online to pray and discern for those in need. We are committed to praying for the healing of individuals, irrespective of religion, nationality or tradition. The Community is a member of Christian Healing UK, an informal affiliation of Christian healing ministries.

## **PLANS FOR THE FUTURE**

In January 2023 we are holding a weekend gathering, open to all members of the community (and relayed on YouTube) in Davyhulme, Manchester, and following that we will hold a number of in-person gatherings in Birmingham through the year. Our call remains for us to be catalysts for Christian Unity, Renewal and Healing, and we continue to support our local groups and the Taste & See Bookshop.

## **COMMUNITY FINANCE**

In 2022 our expenditure exceeded our income by £4,272 funded from the one-off unrestricted gift of £100,000 (+Gift Aid) received in 2013. At the end of 2022 a balance of £47,090 was carried forward. A challenge for the future is that the landlady of 102 Irlam Road has died and it remains to be seen what her family who have inherited the property wish to do with it. This might have an impact on the rent we pay, with the worst-case scenario being that we would have to find new premises. If the rent of 102 Irlam Road remains the same then we anticipate a smaller deficit in 2023 as we strive to reduce costs further.

## **RESERVES POLICY**

Reserves are that part of The Maranatha Community Trust's unrestricted-income funds that are freely available to spend.

The Maranatha Community Trust aims to keep the following levels of reserves:-

- Two month's operating deficit
- Additional three month's staff costs + redundancy costs
- The possible cost to pay off all leases before termination dates.

Total = £28,000.

Because in the past we received a one-off unrestricted gift of £100,000, if the cash reserves do not exceed £100,000 then the total will be retained to fund the ongoing work of the Community.

December 2022.



# The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

## FINANCIAL STATEMENTS

for the YEAR ENDED 31<sup>st</sup> DECEMBER 2022

*The word Maranatha is a prayer meaning*

***Come Lord Jesus***

# THE MARANATHA COMMUNITY TRUST

Registered Charity 327627

## INFORMATION for the YEAR ENDED 31 DECEMBER 2022

**Trustees during the year:** Michael Kendrick (Chairman)  
Julie Parker (Secretary)  
Clive Richardson  
Kevin McKenna  
Andrew McDade

**Community Co-Leaders:** Linda Stalley  
Juan-Carlos Fernandez-Arias  
John Manwell

**Office & Finance Manager:** Charles Parker

**Address:** Maranatha Community, 102 Irlam Road, Flixton, Manchester, M41 6JT.

**Constitution:** The Charity is constituted by a Deed of Trust dated 23 November 1987, varied by a Deed of Variation dated 11 May 1988.

**Objects:** The Object of the Charity is to promote the Christian religion in the United Kingdom of Great Britain and Northern Ireland and overseas.

**Bankers:** Charities Aid Foundation,  
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

The Royal Bank of Scotland plc  
Drummond House, 1 Redheughs Avenue, Edinburgh, EH12 9JN

CCLA Investment Management Ltd,  
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

### Independent

**Examiner:** Mr Alan Ramsey FCA, 21 Eastway, Flixton, Manchester, M41 8SG

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of**  
**The MARANATHA COMMUNITY TRUST**  
Registered Charity No 327627

I have pleasure in reporting on the Accounts of the Trust for the year ended 31<sup>st</sup> December 2022 set out on pages 4 to 9 which have been prepared under the accounting policies set out on page 6.

**Respective responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the Accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

Alan Ramsey FCA  
21 Eastway  
Flixton  
Manchester M41 8SG

*Alan Ramsey* 29th March 2023


**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	Note	Unrestricted Funds £	Designated Funds Note 10 £	Restricted Funds Note 9 £	Total 2022 £	Total 2021
<b>Incoming Resources</b>						
Voluntary Income		34,763	-	335	35,098	38,516
Gift Aid Claims		5,838	-	-	5,838	6,341
Legacy Income		466	-	-	466	1,500
Spiritual Gatherings	2	382	-	-	382	105
Sales and Community Activities	3	14,366	-	-	14,366	10,779
Office used by Kumon	4	2,400	-	-	2,400	2,400
Local Authority Grant	5	-	-	-	-	2,667
Bank Interest Received		298	-	-	298	5
Local Groups		-	-	-	-	-
Other Income	6	-	-	-	-	5,000
<b>Total Incoming Resources</b>		<b>58,513</b>	<b>-</b>	<b>335</b>	<b>58,848</b>	<b>67,313</b>
<b>Resources Expended</b>						
Costs of generating Funds	7	-	-	-	-	-
Costs of Spiritual Gatherings	2	200	-	-	200	300
Costs of Sales and Community Activities	3	7,813	-	-	7,813	9,231
Charitable Activities	8,9	54,522	-	335	54,857	58,269
Governance	7	250	-	-	250	250
<b>Total Resources Expended</b>		<b>62,785</b>	<b>-</b>	<b>335</b>	<b>63,120</b>	<b>68,050</b>
<b>Net Incoming Resources for the Year</b>		<b>4,272</b>	<b>-</b>	<b>-</b>	<b>4,272</b>	<b>737</b>
<b>Balances brought forward</b>		<b>51,362</b>	<b>-</b>	<b>-</b>	<b>51,362</b>	<b>52,099</b>
<b>Balances carried forward</b>		<b>47,090</b>	<b>-</b>	<b>-</b>	<b>47,090</b>	<b>51,362</b>

**MARANATHA COMMUNITY TRUST**  
**BALANCE SHEET**  
**as at 31 December 2022**

	Notes	<b>2022</b>	<b>2021</b>
		£	£
<b>CURRENT ASSETS</b>			
Debtors	11	1,712	1,225
Stocks	12	4,254	3,811
Cash at Bank and in hand		44,656	47,502
		<u>50,622</u>	<u>52,538</u>
<i>less Creditors</i>	13	3,532	1,176
		<u><b>47,090</b></u>	<u><b>51,362</b></u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted	9	-	-
Designated Funds	10	-	-
Unrestricted		47,090	51,362
		<u><b>47,090</b></u>	<u><b>51,362</b></u>
<b>TOTAL FUNDS</b>			

Accounts prepared by Charles Parker, Maranatha Office Manager

 17<sup>th</sup> March 2023


Charles Parker

Approved by the Trustees and Signed on their behalf

 20<sup>th</sup> April 2023.

Michael Kendrick

Independent examination carried out by Mr Alan Ramsey FCA

 29<sup>th</sup> March 2023

Alan Ramsey

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2022

### 1.1 Basis of preparation

These Accounts are prepared on the historic cost basis and in conformity with the Financial Reporting Standards for Smaller Entities (FRSSE) 2015, having been produced taking into account the guidelines in the Statement of Recommended Practice (SORP) for the FRSSE 2015. They have been prepared on an accruals basis which means that Receipts and Payments have been adjusted for prepayments and accruals, debtors and creditors at year-end. This is consistent with previous years.

### 1.2 Fund accounting

*General funds* are unrestricted funds which have not been allocated or designated for any other purpose, and which are therefore available for use at the discretion of the Charity in furtherance of any of its work.

*Designated funds* comprise unrestricted funds that have been set aside for particular purposes. They would otherwise form part of General Funds.

*Restricted funds* are funds which are to be used in accordance with the specific restrictions imposed at the time of the gift, and include Gift Aid Tax recoverable where appropriate.

### 1.3 Incoming Resources

These are recorded in the Statement of Financial Activities (the SoFA) when Maranatha becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

### 1.4 Resources Expended

Expenditure is recognised when liabilities are incurred or constructive obligations arise which result in the payment being unavoidable. It is Maranatha's practice to ensure that all invoices are paid by their due date.

### 1.5 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources, except that equipment leases with regular (monthly or quarterly) ongoing payments are not included in Creditors but noted in Note 11. No future income or expenditure is anticipated in the accounts.

### 1.6 VAT

Maranatha is not registered for VAT nor is it able to recover VAT suffered on expenditure which it makes.

### 1.7 Website Development

Expenditure on Website Development is written off as incurred.

### 1.8 Tangible Fixed Assets

Expenditure on tangible fixed assets which cost less than £2,000 are written off as incurred. There are presently no tangible fixed assets held with an individual value of over £2,000.

### 1.9 Staff and Volunteers

The Maranatha Community Trust employs one staff member - The Office Manager. In these accounts National Insurance, Income Tax and Pension contributions have been included along with the salary costs.

Maranatha also benefits from the work carried out by volunteers in a range of practical ways. No financial value has been ascribed in these accounts to this support, but most grateful thanks are expressed to all.

### 1.10 Trustees

None of the Trustees received any remuneration from the charity. One trustee, Mrs Julie Parker, is married to the paid staff member, Charles Parker, and is also the franchisee of Kumon Irlam and Chorlton (see note 4). No other trustee received any benefit from the Charity, or any connected organisation, as a result of their office during the year, nor the previous year. No Trustees claimed any expenses during the year, nor the previous year.

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2022 continued

	<u>2022</u>	<u>2021</u>
<b>2 Spiritual Gatherings</b>		
Weekends & Retreats - None held this year	-	-
Meetings	382	105
	<u>382</u>	<u>105</u>
<b>Costs of Spiritual Gatherings</b>		
Weekends & Retreats - Cancellation charge	-	300
Meetings	200	-
	<u>200</u>	<u>300</u>
<b>3 Sales and Community Activities</b>		
Bookshop	11,523	9,457
Taste and See Coffee Shop	2,843	1,322
	<u>14,366</u>	<u>10,779</u>
<b>Costs of Sales and Community Activities</b>		
Bookshop (see also note 12)	6,888	8,930
Taste and See Coffee Shop	924	301
	<u>7,813</u>	<u>9,231</u>

### 4 Office used by Kumon

From November 2020 the upstairs front office at 102 Irlam Road has been licenced to Kumon Irlam and Chorlton, for them to use for administration only. This generates an income of £200 per month.

### 5 Local Authority Grant

During 2020 government restrictions in response to the Covid-19 pandemic forced non-essential retail shops to close. This included Taste and See. To compensate for this the local authority automatically gave a £10,000 grant to all retail properties affected by these restrictions in 2020 and £2,667 to Taste and See in 2021.

### 6 Other Income

There was a Scottish charity called "The Maranatha Charitable Trust" (SC002873) totally independent of The Maranatha Community. Over the years they have made small donations to us. In 2021 the trustees of the Scottish charity decided to wind it up and distribute the capital among other charities, and they gave us £5,000.

### 7 Costs of Generating Funds and Governance

Maranatha does very little active fundraising but relies on the regular generosity of its members.

Tasks of Governance are carried out by the Trustees and other volunteers at no expense to the Community. The cost of Governance (£250) is the charge for the Independent Examination of these accounts.

### 8 Charitable Expenditure

	<u>2022</u>	<u>2021</u>
Salary, Tax, NI & Pensions	28,573	28,753
Volunteers	129	129
Rent of 'Taste and See' bookshop and offices	6,900	6,900
Postage	5,513	3,932
Printing and Stationery, etc.	1,225	1,234
Telephone and Internet	2,976	3,130
Travel	-	-

**Notes to the Statement of Financial Activities  
for the Year Ended 31 December 2021 continued**

	<u>2022</u>	<u>2021</u>
Rates	268	121
Office Utilities	2,953	2,460
Insurance	2,277	2,221
Misc Equipment	260	2,200
Repairs	1,350	990
Sundries	166	295
Subscriptions	-	60
IT & Website development and maintenance	922	984
Support for other Ministries	-	-
Bank and Card Receipt processing charges	1,010	1,034
	<u>56,544</u>	<u>54,444</u>

	Balance 31 Dec 2021	Income	Transfers & Expenditure	Balance 31 Dec 2022
<b>9 Restricted Funds</b>				
Ark	-	-	-	-
Malawi / Uganda	-	-	-	-
Nigeria Prayer Service	-	335	335	-
	<u>-</u>	<u>335</u>	<u>335</u>	<u>-</u>

	Balance 31 Dec 2021	Income	Transfers & Expenditure	Balance 31 Dec 2022
<b>10 Designated Funds</b>				
None	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	<u>2022</u>
<b>11 Debtors</b>	
Bookshop customer invoices not paid at year end.	52
Advance for 2023 Bookshop Suppliers Retreat	295
Postage owed by Kumon Chorlton (received Jan 2023)	57
Owed by HMRC for Gift Aid	1,308
	<u>1,712</u>

**12 Stock Valuation (bookshop stock)**

Stocks are valued at the lower of Costs or Net Realisable Value.

	<u>2022</u>
<b>13 Creditors</b>	
Receipts in advance for January 2023 weekend	2,550
Water for November & December paid in January 2023	55
Gas bill for December paid in January 2023	138
Tax and NI for December paid in January 2023	539
Independent Examination of these accounts	250
	<u>3,532</u>

**Notes to the Statement of Financial Activities  
for the Year Ended 31 December 2021 continued**

**14 Lease Commitments**

The Trust has one property lease for the offices in 102 Irlam Road. This lease is open ended and may be terminated with three month's notice at any time (as per amendment to the lease dated 30.06.20). The total cost of the property lease each year is £6,900.

Maranatha also has 3 Operating Leases:

- Franking Machine - annual commitment of £2,395 (same as previous year). Lease ends April 2023.
- Telephone System - annual commitment of £813.60 (was £900). New Lease ends April 2027.
- Credit Card terminal - annual commitment of £500.

**THE MARANATHA COMMUNITY TRUST**

England & Wales - Charity number 327627

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# Accounts

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*maranatha*

# Community Report 2021



*maranatha community*

102 Irlam Road, Flixton,  
Manchester M41 6JT

Tel: 0161 748 4858 Fax: 0161 747 7379

Email: [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

[www.maranathacommunity.org.uk](http://www.maranathacommunity.org.uk)

Registered Charity No: 327627

# MARANATHA

Maranatha is a community of over 750 individual Christians scattered throughout the United Kingdom, the Republic of Ireland and overseas, including several European countries, the United States of America, and several countries in Africa. The Life of the Community is rooted in prayer and a commitment by members to pray and work for UNITY, RENEWAL and HEALING within their local church, community and nation. We are many people from different churches and denominations, but we are one family, united in our love for Christ and for each other.

## COMMUNITY ADMINISTRATION

The Community is led by three Co-Leaders: Linda Stalley, Juan Fernandez-Arias & John Manwell, who meet regularly during the year (usually weekly), overseen by a board of Trustees. The Co-Leaders discern God's will for our Community and set policy. They communicate with the members of Maranatha through personal correspondence, Gatherings (both in-person and online), Newsletters, Videos on our website and via our online communications platform 'maranathacommunity.one'.

Responsibility for the various aspects of our community life is carried out almost entirely by members at their own expense. None of the office holders in the Community: Co-Leaders; Trustees, Local Group Leaders etc., receive any financial payment for the work they do. They are supported by a full-time paid Office & Finance Manager based in the offices above the Taste & See Christian Bookshop in Flixton, Manchester.

## THE RESPONSIBILITIES OF THE TRUSTEES

The Trust, in consultation with the Leadership Team, actively ensures that the objectives of the charity and the charity's mission are pursued in accordance with good stewardship, due diligence and all relevant legal requirements. The Trustees share joint responsibility for the finances of the Community, overseeing the work of the Office Manager who manages all the finances on behalf of the Trust. Detailed financial reports are reviewed on a quarterly basis and the annual budget is set at the beginning of each year. In addition, the Trustees ensure that all funds not immediately required are invested properly in accordance with their investment powers.

The Trustees have a rolling agenda which covers such diverse matters as identifying any need for additional resources, maintenance of property, review of leases, staffing issues, reviewing technology and monitoring the various activities which are undertaken by the Community (bookshop, publishing, retreats etc.).

## STAFF AND PREMISES

The Trust rents one property - 102 Irlam Road, Flixton, Manchester, which houses the Maranatha Office and the "Taste and See" Christian Bookshop & Coffee Shop. The Trust employs one full-time member of staff - the Office Manager, who is responsible for all the administration of the community and who oversees the work of the volunteers who run the shop.

One of the trustees uses one of the offices above the shop as an admin office for their Kumon business, on a licence, which provides an additional income stream for the Community (see note 4 in the accounts).

## COMMUNITY ACTIVITIES IN THE YEAR

Maranatha provides resources to churches and individuals to enable them to grow in faith in Jesus, and to model the 'Maranatha DNA' which is to be 'little brothers and sisters of Jesus and each other' promoting Unity, Renewal and Healing within and between their local churches, communities and in the nation.

The Community makes available many publications including teaching notes on Christian doctrine and practice, prayer resources and a variety of audio and video productions giving teaching and

testimony. Most of our publications are available for free download on our website 'www.maranathacommunity.org.uk' through which printed copies can also be ordered.

Maranatha runs the Taste & See Christian Bookshop, staffed by volunteers from the Community. This serves the people of south Manchester with Christian Books, Cards, Gifts and Maranatha publications. Through mail-order (post, email, telephone and online) we supply books and our own publications world-wide.

The scattered community of members is supported from the office with regular letters from the Leadership Team, and by the opportunity to join a regular online gathering on the evening of the First Sunday of every month using Zoom or YouTube which people can (and do) join from all over the world. In addition to this Local Groups in the UK continue to connect members together in their areas both by in-person and online gatherings.

Our Prayer Cells continued to pray on a weekly basis. Members of Maranatha send in prayer requests to the office through the week and a list of prayer requests is sent to each Prayer Cell Leader on Monday evening (by email) or Tuesday (by post).

Healing Ministry is an integral part of the life of the Community, and the Maranatha Healing Team continued to meet online to pray and discern for those in need. We are committed to praying for the healing of individuals, irrespective of religion, nationality or tradition. The Community is a member of Christian Healing UK, an informal affiliation of Christian healing ministries.

## **PLANS FOR THE FUTURE**

The Community Leaders discern that The Lord has been preparing and positioning His people across the earth for a new season, ripe with new opportunities to increase His Kingdom. He is detaching us from our old and familiar structures and ways, readying us to hear His new call; aligning us to be propelled by the wind of His Holy Spirit and sending us where He wills. Our call remains for us to be catalysts for Christian Unity, Renewal and Healing, and we continue to support our local groups and the Taste & See Bookshop.

## **COMMUNITY FINANCE**

Thanks to the grant from the local authority and the one-off gift from the Scottish charity called "The Maranatha Charitable Trust" (see note 6 in the accounts) income slightly exceeded expenditure this year. See attached accounts. We anticipate a small deficit in 2022 and are grateful for the one-off unrestricted gift of £100,000 (+Gift Aid) received in 2013 which continues to part-fund our operations. At the end of 2021 a balance of £51,362 was carried forward.

## **RESERVES POLICY**

Reserves are that part of The Maranatha Community Trust's unrestricted-income funds that are freely available to spend.

The Maranatha Community Trust aims to keep the following levels of reserves:-

- Two month's operating deficit
- Additional three month's staff costs + redundancy costs
- The possible cost to pay off all leases before termination dates.

Total = £28,000.

Because in the past we received a one-off unrestricted gift of £100,000, if the cash reserves do not exceed £100,000 then the total will be retained to fund the ongoing work of the Community.

June 2022.



# The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

## FINANCIAL STATEMENTS

for the YEAR ENDED 31<sup>st</sup> DECEMBER 2021

*The word Maranatha is a prayer meaning*

***Come Lord Jesus***

# THE MARANATHA COMMUNITY TRUST

Registered Charity 327627

## INFORMATION for the YEAR ENDED 31 DECEMBER 2021

**Trustees during the year:** Michael Kendrick (Chairman)  
Julie Parker (Secretary)  
Clive Richardson  
Kevin McKenna  
Andrew McDade

**Community Co-Leaders:** Linda Stalley  
Juan-Carlos Fernandez-Arias  
John Manwell

**Office & Finance Manager:** Charles Parker

**Address:** Maranatha Community, 102 Irlam Road, Flixton, Manchester, M41 6JT.

**Constitution:** The Charity is constituted by a Deed of Trust dated 23 November 1987, varied by a Deed of Variation dated 11 May 1988.

**Objects:** The Object of the Charity is to promote the Christian religion in the United Kingdom of Great Britain and Northern Ireland and overseas.

**Bankers:** Charities Aid Foundation,  
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

The Royal Bank of Scotland plc  
Drummond House, 1 Redheughs Avenue, Edinburgh, EH12 9JN

CCLA Investment Management Ltd,  
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

### Independent

**Examiner:** Mr Alan Ramsey FCA, 21 Eastway, Flixton, Manchester, M41 8SG

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of**  
**The MARANATHA COMMUNITY TRUST**  
Registered Charity No 327627

I have pleasure in reporting on the Accounts of the Trust for the year ended 31<sup>st</sup> December 2021 set out on pages 4 to 8 which have been prepared under the accounting policies set out on page 6.

**Respective responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the Accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



17th August 2022

Alan Ramsey FCA  
21 Eastway  
Flixton  
Manchester M41 8SG

**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	Note	Unrestricted Funds £	Designated Funds Note 10 £	Restricted Funds Note 9 £	Total 2021 £	Total 2020
<b>Incoming Resources</b>						
Voluntary Income		34,772	-	3,744	38,516	47,163
Gift Aid Claims		6,259	-	82	6,341	7,513
Legacy Income		1,500	-	-	1,500	15,500
Spiritual Gatherings	2	105	-	-	105	-
Sales and Community Activities	3	10,779	-	-	10,779	8,606
Office used by Kumon	4	2,400	-	-	2,400	400
Gov. Job Retention Scheme		-	-	-	-	5,899
Local Authority Grant	5	2,667	-	-	2,667	10,000
Bank Interest Received		5	-	-	5	59
Local Groups		-	-	-	-	-
Other Income	6	5,000	-	-	5,000	670
<b>Total Incoming Resources</b>		<b>63,487</b>	<b>-</b>	<b>3,826</b>	<b>67,313</b>	<b>95,810</b>
<b>Resources Expended</b>						
Costs of generating Funds	7	-	-	-	-	-
Costs of Spiritual Gatherings	2	300	-	-	300	-
Costs of Sales and Community Activities	3	9,231	-	-	9,231	8,165
Charitable Activities	8,9	54,443	-	3,826	58,269	85,498
Governance	7	250	-	-	250	250
<b>Total Resources Expended</b>		<b>64,224</b>	<b>-</b>	<b>3,826</b>	<b>68,050</b>	<b>93,913</b>
<b>Net Incoming Resources for the Year</b>		<b>736</b>	<b>-</b>	<b>-</b>	<b>737</b>	<b>1,897</b>
<b>Balances brought forward</b>		<b>52,099</b>	<b>-</b>	<b>-</b>	<b>52,099</b>	<b>50,202</b>
<b>Balances carried forward</b>		<b>51,363</b>	<b>-</b>	<b>-</b>	<b>51,362</b>	<b>52,099</b>

**MARANATHA COMMUNITY TRUST**  
**BALANCE SHEET**  
**as at 31 December 2021**

	Notes	2021	2020
		£	£
<b>CURRENT ASSETS</b>			
Debtors		1,225	1,900
Stocks		3,811	6,528
Cash at Bank and in hand		47,502	44,954
		<u>52,538</u>	<u>53,382</u>
<i>less Creditors</i>		1,176	1,283
		<u>51,362</u>	<u>52,099</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted	9	-	-
Designated Funds	10	-	-
Unrestricted		51,362	52,099
		<u>51,362</u>	<u>52,099</u>
<b>TOTAL FUNDS</b>			

Approved by the Trustees and Signed on their behalf

*M. Kendrick*

*26<sup>th</sup> August 2022.*

Michael Kendrick

Independent examination carried out by Mr Alan Ramsey FCA

*Alan Ramsey 17th August 2022.*

Alan Ramsey

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2021

### 1.1 Basis of preparation

These Accounts are prepared on the historic cost basis and in conformity with the Financial Reporting Standards for Smaller Entities (FRSSE) 2015, having been produced taking into account the guidelines in the Statement of Recommended Practice (SORP) for the FRSSE 2015. They have been prepared on an accruals basis which means that Receipts and Payments have been adjusted for prepayments and accruals, debtors and creditors at year-end. This is consistent with previous years.

### 1.2 Fund accounting

*General funds* are unrestricted funds which have not been allocated or designated for any other purpose, and which are therefore available for use at the discretion of the Charity in furtherance of any of its work.

*Designated funds* comprise unrestricted funds that have been set aside for particular purposes. They would otherwise form part of General Funds.

*Restricted funds* are funds which are to be used in accordance with the specific restrictions imposed at the time of the gift, and include Gift Aid Tax recoverable where appropriate.

### 1.3 Incoming Resources

These are recorded in the Statement of Financial Activities (the SoFA) when Maranatha becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

### 1.4 Resources Expended

Expenditure is recognised when liabilities are incurred or constructive obligations arise which result in the payment being unavoidable. It is Maranatha's practice to ensure that all invoices are paid by their due date.

### 1.5 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources, except that equipment leases with regular (monthly or quarterly) ongoing payments are not included in Creditors but noted in Note 11. No future income or expenditure is anticipated in the accounts.

### 1.6 VAT

Maranatha is not registered for VAT nor is it able to recover VAT suffered on expenditure which it makes.

### 1.7 Website Development

Expenditure on Website Development is written off as incurred.

### 1.8 Tangible Fixed Assets

Expenditure on tangible fixed assets which cost less than £2,000 are written off as incurred. There are presently no tangible fixed assets held with an individual value of over £2,000.

### 1.9 Staff and Volunteers

The Maranatha Community Trust employed one full-time staff member during the year - The Office Manager. In these accounts National Insurance, Income Tax and Pension contributions have been included along with the salary costs.

Maranatha also benefits from the work carried out by volunteers in a range of practical ways. No financial value has been ascribed in these accounts to this support, but most grateful thanks are expressed to all.

### 1.10 Trustees

None of the Trustees received any remuneration from the charity. One trustee, Mrs Julie Parker, is married to the one full-time staff member, Charles Parker, and is also the franchisee of Kumon Irlam and Chorlton (see note 4). No other trustee received any benefit from the Charity, or any connected organisation, as a result of their office during the year, nor the previous year. No Trustees claimed any expenses during the year, nor the previous year.

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2021 continued

	<u>2021</u>	<u>2020</u>
<b>2 Spiritual Gatherings</b>		
Weekends & Retreats - None held this year	-	-
Meetings	105	-
	<u>105</u>	<u>-</u>
<b>Costs of Spiritual Gatherings</b>		
Weekends & Retreats - Cancellation charge	300	-
Meetings	-	-
	<u>300</u>	<u>-</u>
<b>3 Sales and Community Activities</b>		
Bookshop	9,457	7,726
Taste and See Coffee Shop	1,322	880
	<u>10,779</u>	<u>8,606</u>
<b>Costs of Sales and Community Activities</b>		
Bookshop (see also note 12)	8,929	7,668
Taste and See Coffee Shop	301	498
	<u>9,231</u>	<u>8,165</u>

### 4 Office used by Kumon

From November 2020 the upstairs front office at 102 Irlam Road has been licenced to Kumon Irlam and Chorlton, for them to use for administration only. This generates an income of £200 per month.

### 5 Local Authority Grant

During 2020 government restrictions in response to the Covid-19 pandemic forced non-essential retail shops to close. This included Taste and See. To compensate for this the local authority automatically gave a £10,000 grant to all retail properties affected by these restrictions. There was a similar 'lockdown' in early 2021 resulting in a grant to Taste and See of £2,667.

### 6 Other Income

There was a Scottish charity called "The Maranatha Charitable Trust" (SC002873) totally independent of The Maranatha Community. Over the years they have made small donations to us. In 2021 the trustees of the Scottish charity decided to wind it up and distribute the capital among other charities, and they gave us £5,000.

### 7 Costs of Generating Funds and Governance

Maranatha does very little active fundraising but relies on the regular generosity of its members.

Tasks of Governance are carried out by the Trustees and other volunteers at no expense to the Community. The cost of Governance (£250) is the charge for the Independent Examination of these accounts.

### 8 Charitable Expenditure

	<u>2021</u>	<u>2020</u>
Salary, Tax, NI & Pensions	28,753	58,732
Volunteers	129	150
Rent of 'Taste and See' bookshop and offices	6,900	6,900
Postage	3,932	4,080
Printing and Stationery, etc.	1,234	2,277
Telephone and Internet	3,130	3,035
Travel	-	61

**Notes to the Statement of Financial Activities  
for the Year Ended 31 December 2021 continued**

	<u>2021</u>	<u>2020</u>
Rates	121	54
Office Utilities	2,460	2,507
Insurance	2,221	2,942
Misc Equipment	2,200	321
Repairs	989	1,298
Sundries	295	229
Subscriptions	60	-
IT & Website development and maintenance	985	1,042
Support for other Ministries	-	-
Bank and Card Receipt processing charges	1,034	896
	<u>54,443</u>	<u>84,524</u>

	Balance 31 Dec 2020	Income	Transfers & Expenditure	Balance 31 Dec 2021
<b>9 Restricted Funds</b>				
Ark	-	412	412	-
Malawi / Uganda	-	3,414	3,414	-
Other donations	-	-	-	-
	<u>-</u>	<u>3,826</u>	<u>3,826</u>	<u>-</u>

	Balance 31 Dec 2020	Income	Transfers & Expenditure	Balance 31 Dec 2021
<b>10 Designated Funds</b>				
None	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**11 Lease Commitments**

The Trust has one property lease for the offices in 102 Irlam Road. This lease is open ended and may be terminated with three month's notice at any time (as per amendment to the lease dated 30.06.20). The total cost of the property lease each year is £6,900.

Maranatha also has 3 Operating Leases:

- Franking Machine - annual commitment of £2,395 (same as previous year). Lease ends March 2023.
- Telephone System - annual commitment of £900 (same as previous year). Lease ends June 2022.
- Credit Card terminal - annual commitment of £500 (same as previous year). Lease ends Oct 2022.

**12 Stock Valuation (bookshop stock)**

Stocks are valued at the lower of Costs or Net Realisable Value.

During this year the stock was revalued, and this is reflected in the balance sheet and the Cost of Sales figure which is correspondingly increased to the value shown in Note 3 above.

**THE MARANATHA COMMUNITY TRUST**

England & Wales - Charity number 327627

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# Accounts

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*maranatha*

# Community Report 2020



*maranatha community*

102 Irlam Road, Flixton,  
Manchester M41 6JT

Tel: 0161 748 4858 Fax: 0161 747 7379

Email: [info@maranathacommunity.org.uk](mailto:info@maranathacommunity.org.uk)

[www.maranathacommunity.org.uk](http://www.maranathacommunity.org.uk)

Registered Charity No: 327627

# MARANATHA

Maranatha is a community of over 750 individual Christians scattered throughout the United Kingdom, the Republic of Ireland and overseas, including several European countries, the United States of America, and several countries in Africa. The Life of the Community is rooted in prayer and a commitment by members to pray and work for UNITY, RENEWAL and HEALING within their local church, community and nation. We are many people from different churches and denominations, but we are one family, united in our love for Christ and for each other.

## COMMUNITY ADMINISTRATION

The Community is led by three Co-Leaders: Linda Stalley, Juan Fernandez-Arias & John Manwell, who meet regularly during the year (usually weekly), overseen by a board of Trustees. The Co-Leaders discern God's will for our Community and set policy. They communicate with the members of Maranatha through personal correspondence, Gatherings (both in-person and online), Newsletters, Videos on our website and via our online communications platform 'maranathacommunity.one'.

Responsibility for the various aspects of our community life is carried out almost entirely by members at their own expense. None of the office holders in the Community: Co-Leaders; Trustees, Local Group Leaders etc., receive any financial payment for the work they do. They are supported by a full-time paid Office & Finance Manager based in the offices above the Taste & See Christian Bookshop in Flixton, Manchester.

## THE RESPONSIBILITIES OF THE TRUSTEES

The Trust, in consultation with the Leadership Team, actively ensures that the objectives of the charity and the charity's mission are pursued in accordance with good stewardship, due diligence and all relevant legal requirements. The Trustees share joint responsibility for the finances of the Community, overseeing the work of the Office Manager who manages all the finances on behalf of the Trust. Detailed financial reports are reviewed on a quarterly basis and the annual budget is set at the beginning of each year. In addition, the Trustees ensure that all funds not immediately required are invested properly in accordance with their investment powers.

The Trustees have a rolling agenda which covers such diverse matters as identifying any need for additional resources, maintenance of property, review of leases, staffing issues, reviewing technology and monitoring the various activities which are undertaken by the Community (bookshop, publishing, retreats etc.).

## STAFF AND PREMISES

The global viral pandemic, Covid-19, which hit the UK in March 2020, caused the government to ask people to work from home, which the Office Manager did, and forced non-essential retail shops to close. This included the Taste & See Christian Bookshop. We were grateful to receive a grant from the local authority which was given to all small shops that were forced to close, and the two part-time office staff members were placed 'on furlough', for which claims for a percentage of their wages were made via the Government Job Retention Scheme.

Independently of this, because of reducing income and workload, the trustees reluctantly made the two part-time office staff members redundant (one in March and one in December) leaving just the full-time Office Manager employed at the end of the year.

During the year one of the trustees took on a Kumon Franchise and was looking for office space and staff. With the reduction in Maranatha staff the trustees agreed to licence the front office at 102 Irlam Road to Kumon I&C for their use as an admin office, providing a new income stream for the Community (see note 4 in the accounts) and Kumon I&C then employed the Maranatha staff member who was made redundant in December.

## COMMUNITY ACTIVITIES IN THE YEAR

Maranatha provides resources to churches and individuals to enable them to grow in faith in Jesus, and to model the 'Maranatha DNA' which is to be 'little brothers and sisters of Jesus and each other' promoting Unity, Renewal and Healing within and between their local churches, communities and in the nation.

The Community makes available many publications including teaching notes on Christian doctrine and practice, prayer resources and a variety of audio and video productions giving teaching and testimony. Most of our publications are available for free download on our website 'www.maranathacommunity.org.uk' through which printed copies can also be ordered.

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The Covid-19 pandemic, and subsequent government restrictions on social interaction, caused us to cancel all in-person gatherings for most of the year. Several one-off online gatherings were held, using Zoom and YouTube, following which a regular online gathering on the evening of the First Sunday of every month was instigated (using Zoom relayed to YouTube) which continues. As at the end of the year this remains the principle gathering of the community, and it has the advantage that people can (and do) join from all over the world.

Our Prayer Cells continued to pray on a weekly basis. Members of Maranatha send in prayer requests to the office through the week and a list of prayer requests is sent to each Prayer Cell Leader on Monday evening (by email) or Tuesday (by post).

Healing Ministry is an integral part of the life of the Community, and the Maranatha Healing Team continued to meet online to pray and discern for those in need. We are committed to praying for the healing of individuals, irrespective of religion, nationality or tradition. The Community is a member of Christian Healing UK, an informal affiliation of Christian healing ministries.

## **PLANS FOR THE FUTURE**

The Community Leaders discern that The Lord has been preparing and positioning His people across the earth for a new season, ripe with new opportunities to increase His Kingdom. He is detaching us from our old and familiar structures and ways, readying us to hear His new call; aligning us to be propelled by the wind of His Holy Spirit and sending us where He wills. Our call remains for us to be catalysts for Christian Unity, Renewal and Healing, and we continue to support our local groups and the Taste & See Bookshop.

## **COMMUNITY FINANCE**

Thanks to the grants and legacies we received in 2020, income slightly exceeded expenditure this year. With the redundancies made (see above) we anticipate there only being a small deficit in 2021. At the end of 2020 a balance of £52,099 was carried forward. See attached accounts.

## **RESERVES POLICY**

Reserves are that part of The Maranatha Community Trust's unrestricted-income funds that are freely available to spend.

The Maranatha Community Trust aims to keep the following levels of reserves:-

Two month's operating deficit

Additional three month's staff costs + redundancy costs

The possible cost to pay off all leases before termination dates.

Total = £28,000.

Because in 2013 the Trust received a one-off unrestricted gift of £100,000 (+Gift Aid) in addition to regular income, which was for the general running costs of the community, if the cash reserves do not exceed £100,000 then the total will be retained to fund the ongoing work of the Community.

May 2021



The MARANATHA COMMUNITY TRUST

Registered Charity No 327627

FINANCIAL STATEMENTS

for the YEAR ENDED 31<sup>st</sup> DECEMBER 2020

*The word Maranatha is a prayer meaning*

***Come Lord Jesus***

# THE MARANATHA COMMUNITY TRUST

Registered Charity 327627

## INFORMATION for the YEAR ENDED 31 DECEMBER 2020

**Trustees during the year:** Michael Kendrick (Chairman)  
Clive Richardson  
Kevin McKenna  
Lynda Greaves (resigned March 2020)  
Andrew McDade (from March 2020)  
Julie Parker (from March 2020)

**Community Co-Leaders:** Linda Stalley  
Juan-Carlos Fernandez-Arias  
John Manwell

**Office & Finance Manager:** Charles Parker

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**Examiner:** Mr Alan Ramsey FCA, 21 Eastway, Flixton, Manchester, M41 8SG

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**The MARANATHA COMMUNITY TRUST**  
Registered Charity No 327627

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**Respective responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the Accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

 5th March 2021

Alan Ramsey FCA  
21 Eastway  
Flixton  
Manchester M41 8SG

**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2020**

	Note	Unrestricted Funds £	Designated Funds Note 10 £	Restricted Funds Note 9 £	Total 2020 £	Total 2019
<b>Incoming Resources</b>						
Voluntary Income		46,393	-	770	47,163	40,288
Gift Aid Claims		7,369	-	144	7,513	6,856
Legacy Income		15,500	-	-	15,500	-
Spiritual Gatherings	2	-	-	-	-	315
Sales and Community Activities	3	8,606	-	-	8,606	17,571
Office used by Kumon	4	400	-	-	400	-
Gov. Job Retention Scheme	5	5,899	-	-	5,899	-
Local Authority Grant	6	10,000	-	-	10,000	-
Bank Interest Received		59	-	-	59	321
Local Groups		-	-	-	-	-
Other Income		670	-	-	670	5
<b>Total Incoming Resources</b>		<b>94,896</b>	<b>-</b>	<b>914</b>	<b>95,810</b>	<b>65,356</b>
<b>Resources Expended</b>						
Costs of generating Funds	7	-	-	-	-	-
Costs of Spiritual Gatherings	2	-	-	-	-	169
Costs of Sales and Community Activities	3	8,165	-	-	8,165	11,187
Charitable Activities	8,9	84,524	-	974	85,498	82,726
Governance	7	250	-	-	250	250
<b>Total Resources Expended</b>		<b>92,939</b>	<b>-</b>	<b>974</b>	<b>93,913</b>	<b>94,332</b>
<b>Net Incoming Resources for the Year</b>		<b>1,957</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>1,897</b>
<b>Balances brought forward</b>		<b>50,142</b>	<b>-</b>	<b>60</b>	<b>50,202</b>	<b>79,178</b>
<b>Balances carried forward</b>		<b>52,099</b>	<b>-</b>	<b>-</b>	<b>52,099</b>	<b>50,202</b>

**MARANATHA COMMUNITY TRUST**  
**BALANCE SHEET**  
**as at 31 December 2020**

	Notes	<b>2020</b>	<b>2019</b>
		£	£
<b>CURRENT ASSETS</b>			
Debtors		1,900	3,972
Stocks		6,528	9,919
Cash at Bank and in hand		44,954	41,482
		<u>53,382</u>	<u>55,373</u>
<i>less Creditors</i>		1,283	5,171
		<u><b>52,099</b></u>	<u><b>50,202</b></u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted	9	-	60
Designated Funds	10	-	-
Unrestricted		52,099	50,142
		<u><b>52,099</b></u>	<u><b>50,202</b></u>
<b>TOTAL FUNDS</b>			

Approved by the Trustees and Signed on their behalf



Michael Kendrick

Independent examination carried out by Mr Alan Ramsey FCA

Alan Ramsey



# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2020

### 1.1 Basis of preparation

These Accounts are prepared on the historic cost basis and in conformity with the Financial Reporting Standards for Smaller Entities (FRSSE) 2015, having been produced taking into account the guidelines in the Statement of Recommended Practice (SORP) for the FRSSE 2015. They have been prepared on an accruals basis which means that Receipts and Payments have been adjusted for prepayments and accruals, debtors and creditors at year-end. This is consistent with previous years.

### 1.2 Fund accounting

*General funds* are unrestricted funds which have not been allocated or designated for any other purpose, and which are therefore available for use at the discretion of the Charity in furtherance of any of its work.

*Designated funds* comprise unrestricted funds that have been set aside for particular purposes. They would otherwise form part of General Funds.

*Restricted funds* are funds which are to be used in accordance with the specific restrictions imposed at the time of the gift, and include Gift Aid Tax recoverable where appropriate.

### 1.3 Incoming Resources

These are recorded in the Statement of Financial Activities (the SoFA) when Maranatha becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

### 1.4 Resources Expended

Expenditure is recognised when liabilities are incurred or constructive obligations arise which result in the payment being unavoidable. It is Maranatha's practice to ensure that all invoices are paid by their due date.

### 1.5 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources, except that equipment leases with regular (monthly or quarterly) ongoing payments are not included in Creditors but noted in Note 11. No future income or expenditure is anticipated in the accounts.

### 1.6 VAT

Maranatha is not registered for VAT nor is it able to recover VAT suffered on expenditure which it makes.

### 1.7 Website Development

Expenditure on Website Development is written off as incurred.

### 1.8 Tangible Fixed Assets

Expenditure on tangible fixed assets which cost less than £2,000 are written off as incurred. There are presently no tangible fixed assets held with an individual value of over £2,000.

### 1.9 Staff and Volunteers

One full-time and two part-time staff members were employed during the year. Both part-time staff members were placed "on Furlough" under the Government Job Retention Scheme for part of the year, due to the Covid-19 pandemic. Independently of this, because of reducing income and workload, the trustees reluctantly made the two part-time staff redundant (one in March and one in December) and the cost of their redundancy payments is included in the expenditure for this year. In these accounts National Insurance and tax have been included along with the salary costs.

Maranatha also benefits from the work carried out by volunteers in a range of practical ways. No financial value has been ascribed in these accounts to this support, but most grateful thanks are expressed to all.

### 1.10 Trustees

None of the Trustees received any remuneration from the charity. One trustee, Mrs Julie Parker, is married to the one full-time staff member, Charles Parker, and is also the franchisee of Kumon Irlam and Chorlton (see note 4). No other trustee received any benefit from the Charity, or any connected organisation, as a result of their office during the year, nor the previous year. No Trustees claimed any expenses during the year, nor the previous year.

# MARANATHA COMMUNITY TRUST

## Notes to the Statement of Financial Activities for the Year Ended 31 December 2020 continued

	<u>2020</u>	<u>2019</u>
<b>2 Spiritual Gatherings</b>		
Weekends & Retreats	None held	132
Meetings	None held	183
	<u>-</u>	<u>315</u>
<b>Costs of Spiritual Gatherings</b>		
Weekends & Retreats	-	-
Meetings	-	169
	<u>-</u>	<u>169</u>
<b>3 Sales and Community Activities</b>		
Bookshop	7,726	15,233
Taste and See Coffee Shop	880	2,338
	<u>8,606</u>	<u>17,571</u>
<b>Costs of Sales and Community Activities</b>		
Bookshop	7,667	10,202
Taste and See Coffee Shop	498	985
	<u>8,165</u>	<u>11,187</u>

### 4 Office used by Kumon

From November 2020 the upstairs front office at 102 Irlam Road has been licenced to Kumon Irlam and Chorlton, for them to use for administration only. This generates an income of £200 per month.

### 5 Government Job Retention Scheme

During 2020 government restrictions in response to the Covid-19 pandemic forced non-essential retail shops to close. This included Taste and See. Two members of staff were placed "on furlough" and claims for a percentage of their wages were made via the Government Job Retention Scheme.

### 6 Local Authority Grant

During 2020 government restrictions in response to the Covid-19 pandemic forced non-essential retail shops to close. This included Taste and See. To compensate for this the local authority automatically gave a £10,000 grant to all retail properties affected by these restrictions.

### 7 Costs of Generating Funds and Governance

Maranatha does very little active fundraising but relies on the regular generosity of its members. Tasks of Governance are carried out by the Trustees and other volunteers at no expense to the Community. The cost of Governance (£250) is the charge for the Independent Examination of these accounts.

	<u>2020</u>	<u>2019</u>
<b>8 Charitable Expenditure</b>		
Wages, NI and Redundancy Payments (see note 1.9)	58,732	52,151
Volunteers	150	482
Rent of 'Taste and See' bookshop and offices	6,900	6,900
Postage	4,080	3,650
Printing and Stationery, etc.	2,277	1,985
Telephone and Internet	3,035	2,941
Travel	61	1,512
Rates	54	543
Office Utilities	2,507	2,711
Insurance	2,942	3,043

**Notes to the Statement of Financial Activities  
for the Year Ended 31 December 2020 continued**

	<u>2020</u>	<u>2019</u>
Misc Equipment	321	275
Repairs	1,297	1,333
Sundries	230	288
Subscriptions	-	96
IT & Website development and maintenance	1,042	950
Support for other Ministries	-	1,500
Bank and Card Receipt processing charges	896	808
	<u>84,524</u>	<u>81,167</u>

	Balance 31 Dec 2019	Income	Transfers & Expenditure	Balance 31 Dec 2020
<b>9 Restricted Funds</b>				
Ark	60	914	974	-
Malawi / Uganda	-	-	-	-
Young Peoples Fund	-	-	-	-
	<u>60</u>	<u>914</u>	<u>974</u>	<u>-</u>

	Balance 31 Dec 2019	Income	Transfers & Expenditure	Balance 31 Dec 2020
<b>10 Designated Funds</b>				
Funds held by local groups	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

All bank accounts previously operated by local groups were closed in 2019 and funds transferred into CAF Bank account (general funds).

**11 Lease Commitments**

The Trust has one property lease for the offices in 102 Irlam Road. This lease is open ended and may be terminated with three month's notice at any time (as per amendment to the lease dated 30.06.20). The total cost of the property lease each year is £6,900.

Maranatha also has 4 Operating Leases:

- Photocopier / Printer - annual commitment of £2,034 (same as previous year). Lease ends June 2021.
- Franking Machine - annual commitment of £2,395 (same as previous year). Lease ends March 2023.
- Telephone System - annual commitment of £900 (same as previous year). Lease ends June 2022.
- Credit Card terminal - annual commitment of £500 (same as previous year). Lease ends Oct 2022.