

*maranatha*

# Community Report 2024



*maranatha community*

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Manchester M41 6JT

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[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](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 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

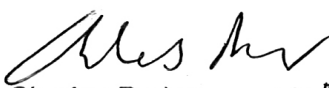
**MARANATHA COMMUNITY TRUST**  
**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds <small>Note 8</small>	Total 2024	Total 2023
		£	£	£	£	
<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	2024	2023
		£	£
<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
<b>NET ASSETS</b>		<u><b>54,474</b></u>	<u><b>56,216</b></u>
<b>FUNDS</b>			
Restricted		-	-
Designated Funds		-	-
Unrestricted		54,474	56,216
<b>TOTAL FUNDS</b>		<u><b>54,474</b></u>	<u><b>56,216</b></u>

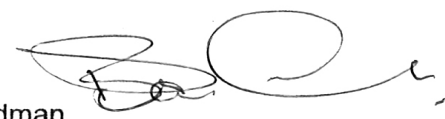
Accounts prepared by Charles Parker, Maranatha Office Manager

  
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

	2024	2023
<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>	<b>2024</b>	<b>2023</b>
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.