

**Charity Registration No. 1145056**

**Company Registration No. 7502624 (England and Wales)**

**RENEWAL NORTHWEST**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

# RENEWAL NORTHWEST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr H Gill Mr A S Gordon Mr A P Dutton Mr C R Maffey Dr D J Watts
<b>Secretary</b>	Mr H Gill
<b>Charity number</b>	1145056
<b>Company number</b>	7502624
<b>Principal address</b>	Unit G3 Water Street Stockport Cheshire SK1 2BY
<b>Registered office</b>	Unit G3 Water Street Stockport Cheshire SK1 2BY
<b>Independent examiner</b>	Mr P J Barton FCCA Ground Floor 11 Manvers Street Bath BA1 1JQ
<b>Bankers</b>	Santander Bank PO Box 10102 21 Prescott Street London E1 8TN  The Co-operative Bank plc Head Office PO Box 101 1 Balloon Street Manchester M60 4EP
<b>Solicitors</b>	Croftons Solicitors LLP 10-12 Mount Street Manchester M2 5DA

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# RENEWAL NORTHWEST

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# RENEWAL NORTHWEST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2015

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The Trustees present their report and accounts for the year ended 31 December 2015.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Structure, governance and management**

The Charity is a company limited by guarantee, registered with Companies House on 24 January 2011 and with the Charity Commission on 14 December 2011. Its Articles of Association are the governing document.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr H Gill

Mr A S Gordon

Mr A Renshaw

(Resigned 26 November 2015)

Mr A P Dutton

Mr C R Maffey

Dr D J Watts

The need for the choice and appointment of new trustees is considered by the existing board on a regular basis and appointments are effective by a resolution of the board. Notice of such meetings and any proposed appointment must be received by all the trustees well in advance. New appointees must also have previously expressed their willingness to act.

A director appointed by a resolution of the other directors must retire at the next annual general meeting following their appointment and may be re-elected. Trustees who have been longest in office since their last appointment must retire by rotation at each annual general meeting but can then also be re-elected.

Prior to their appointment, new trustees are made aware of the importance of the role and the responsibilities attached. The following induction process involves an introduction to the history of the Charity and details of its aims and objects with emphasises of the Public Benefit aspect. New trustees are also provided with copies of The Articles of Association of the Charitable Company and its various policies.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The routine management and administration is carried out by Mr W. Downs (Executive Officer) who is responsible to the board of Trustees and reports directly to them.

The board of Trustees meets at least twice annually and when necessary at other times to review progress and make decisions as they plan the future development of the Charity. The executive officer is usually present at the meetings of the trustees as he has the added responsibility of implementing their decisions on a day to day basis.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Serious incident report**

An incident took place on 2nd October 2015 which the trustees considered as posing a risk of harm to the charity's reputation. This incident we reported to the police and then to the Charity Commission by email on 12th October. Following guidance received from the Commission we took action to minimise future risk in addition to the steps already taken by our Executive Officer immediately after the incident.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2015

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#### **Objectives and activities**

The Charity has three objectives which are as follows:

(1) The relief of unemployment for the Public Benefit in the Greater Manchester area in such ways as may be thought fit, including the provision of work experience, skills development and training so as to assist in gaining employment and the provision of food and temporary accommodation for homeless unemployed persons.

(2) The relief of financial hardship among people living in the Greater Manchester area by providing such persons with items of affordable furniture and other household accessories and support in setting up home, which, through lack of means, they could not otherwise afford.

(3) The advancement of the Christian Faith by such charitable means as the Trustees from time to time shall determine.

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

#### **Activities to further our First Objective**

##### **The relief of unemployment-**

We provide work experience and skills development at our base in Meadow Mill Stockport for all the unemployed individuals who come to us. This applies to those in the Community Work Programme, the Residential programme or others who are self-referred unemployed volunteers. Work experience is tailored to each person's abilities and requirements once they have completed the induction process and their initial assessment.

In the Community Work Programme throughout 2015, we have continued to provide work experience for people who have been referred to us by Seetec, which is a leading provider of public service programmes to help the unemployed into work. Many of these individuals have been out of work for several years before they come to us. They can then spend up to six months in our programme before moving on.

The beneficiaries in our Residential Programme (see below), are generally with us for a period of years rather than months. Individual unemployed volunteers come to us on a more flexible basis to accommodate their particular needs and requirements.

The work experience we provide is quite varied and may involve all departments of our operation or focus in on any one of the four areas of speciality. These are (1) Computers and I.T., (2) Furniture display and Showroom sales, (3) Logistics i.e. collection and deliveries of furniture, (4) Bric-a-brac sorting and sales.

Specific training is available in disciplines such as customer handling, refurbishment of recycled computers and electrical appliances and PAT testing competency. Opportunities for furniture making and/or restoration are provided and general office routine training is also available. Individuals can be given relating to the on-line advertising of our recycled goods which in turn leads to opportunities in computing and handling e-bay advertising and sales.

It has been so rewarding to witness the growing self-esteem of many of these individuals in their time with us and a greatly improved attitude as to their own abilities and job prospects..

Several people have shown such great potential in their chosen discipline that we have been able to provide them with continuing employment at the end of their period of training.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### **Temporary accommodation and provision of food-**

**Temporary accommodation:** Throughout the year, in our Residential Programme, we have provided accommodation at two locations in Stockport, each being within 2 miles of Meadow Mill and the town centre. One is in the three bedroomed house we own in Heaviley, the other being in the two basement flats of our Executive Officer's private residence in Davenport.

We run the programme for the benefit of homeless adults with a history of addiction, often drug or drink related. Many are referred directly to us on their release from prison through contacts within its Chaplaincy service.

We are able to temporarily house up to 5 individuals in our programme in two separate stages. When at their most vulnerable, usually on release from prison, the beneficiaries live in the flats under the dedicated constant care and supervision of our Executive Officer. After a period of up to 2 years, if all goes well, they then move on to the second stage of their rehabilitation. In this part of the programme, individuals live in the house owned by the charity where they are under less supervision until able to move out into independent living.

**The Provision of food:** The provision of food for homeless unemployed individuals is an important activity of Renewal Northwest's work for the public benefit. Food, donated and prepared by members of a local church, is distributed on every Sunday Evening throughout the year in Manchester city centre. Our volunteers, motivated by their love for God and their care for the homeless spend several hours on the streets handing out free soup and hot drinks, sandwiches and cakes etc. In addition, when genuine need is identified warm clothing and sleeping bags are available to give to the most vulnerable homeless individuals.

On Sunday afternoons, between 2pm and 4pm we usually operate a 'Drop In' session in premises kindly made available to us by 'Barnabus Manchester' (a Christian Homeless Charity based in the city). There we serve tea, coffee, cakes and biscuits to homeless and vulnerable people. During 2015 we were only able to operate this 'Drop In' for 3 months of the year due to refurbishment of the premises.

There are volunteers helping at our Meadow Mill base that are unemployed and need extra support. For these people we make available essential nutritious food which in turn has been kindly donated to us by two large food retailers (one wholesale and the other retail).

### **Activities to further our Second Objective**

**Affordable furniture:** Throughout 2015 we have continued to use the large rented unit in Meadow Mill Stockport to display our range of low cost used items of Living room, bedroom and dining room furniture, which have all been donated by members of the public. Large items such as sofas and chairs, beds, mattresses, bookcases, dining tables, sideboards, are available for people to view and buy. Smaller items such as bedside tables, coffee and side tables, stools and ottomans can also be bought.

**Electrical goods:** We have had a good selection of inexpensive, large and small essential household electrical items available such as fridges, freezers, cookers and washing machines. Most of these have been donated but some we had bought in to sell at low cost. Smaller items like kettles and irons have also been available after being safety checked.

We have delivered larger items and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

We have also sold non-essential items such as TV's and computers at low cost which some individuals would otherwise have been unable to afford.

**Clothing and Bric-a-brac:** We have displayed and sold a large selection of Men's, ladies and children's items of clothing at the Mill and also a good variety of donated Bric-a-brac items such as ornaments, vases, picture frames, cups saucers and cutlery. The availability of all these low cost items has proved to be a great benefit to those in financial hardship in the Stockport area throughout the year.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### **Activities to further our Third Objective**

**Advancement of the Christian Faith:** All our activities are motivated by our desire to further the Christian faith. Generosity and love for our fellow human beings is at the heart of the Christian message and has prompted our efforts in all aspects of our charitable work for the public benefit this year.

**A Daily Focus session** is held at the beginning of each weekday at Meadow Mill for all our staff and volunteers which concentrates attention on the Christian Message. This time is essential and at the forefront of our efforts to see the Christian Faith advance. In this hour Christian songs are sung, an appropriate video may be shown but there is always a Bible talk and prayer included. Starting the working day in this way provides the impetus to serve our customers and deal with telephone enquiries in a God honouring way and thus advertise the virtues of the Christian faith.

**Systematic Bible teaching** is carried out for the benefit of the individuals in our Residential programme. This is undertaken weekly at Meadow Mill on Sunday afternoons, but also on a daily basis when time is shared in the family home of their supervisor.

**In the daily routine**, opportunities arise as furniture and computers etc. are sold when staff members have been able to go the 'extra mile' to bring satisfaction when serving each individual. The manner in which we negotiate the logistics and carry out furniture deliveries and collections, the customers interests being paramount, highlights our commitment to the Christian ethos and presents opportunities to witness to our faith in Christ.

**Care for the marginalised** - During the year we have demonstrated Christian care and concern as we have encountered homeless people whilst engaged in our charitable work. For some, we have been able to arrange desperately needed shelter. On some Weekends our volunteers have worked into the early hours of the morning to secure accommodation for certain individuals.

Additionally, when emergency hospital treatment is indicated for certain vulnerable people found living on the streets, our workers have not only arranged for this treatment but stayed alongside them until their need has been met. This 'Good Samaritan' approach is overtly Christian, carried out in the spirit of our third objective to the public benefit. This practice of showing practical compassion has ensured that we advance the Christian faith in an unobtrusive sort of way.

**Food Distribution:** The distribution of free food has been carried out in 2015 primarily in Manchester (see provision of food above) on Sunday's on the city streets in the evening and at nearby premises in the afternoons.

In execution of this work our volunteers have been able to share their Christian faith with beneficiaries on a one to one basis whilst actively demonstrating that 'faith without works' is dead. Opportunities have arisen at the Sunday afternoon 'Drop in', where free food is available, for the life changing benefits of the Christian faith to be shared publicly with the group of homeless people present. The testimonies of former addicts whose lives have been transformed by Christ, given on those occasions, have been most effective in advocating the value of the Christian faith.

Our volunteers and trainees at Meadow Mill and all participants in the Residential Programme are also the beneficiaries of free food: a 'silent' witness to generosity prompted by the tenets of the Christian faith.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### Achievements and performance

#### Achievements in 2015 related to our objects

##### (1) The relief of unemployment

We have given skills training to the **24** unemployed adults who have been referred to us by Seetec in 2015. After leaving our programme of work experience and skills training, some of them subsequently obtained employment with several staying on as volunteers. We have also provided work experience and training for **8** unemployed volunteers who have come to us on their own initiative as they seek paid jobs elsewhere. The majority of these have addictions of one sort or another. Of these 2 or 3 have stayed on a long term basis.

##### Food and temporary accommodation

*Residential Programme* - During the year a total of **5** homeless people have been provided with food and accommodation at our two locations in Stockport. Each of these had committed to our two year full time Rehabilitation programme, **4** had previously been in prison and **3** came directly to us from there. All four were likely to re-offend and we calculate that we have saved the Public Purse about **£350K** by keeping them out of prison during 2015.

*Manchester city centre* –The number of homeless people attending the Sunday afternoon city centre drop in' when it was operating, averaged around **15** each time with half a dozen coming on a regular basis. Hot soup, crisps, cakes and biscuits as well as coffee, tea and soft drinks have been freely distributed on each occasion. The total served in all in the three months it was open was between **100** and **120** different individuals.

*Our Sunday night 'street homeless programme'* has benefitted on average **30** homeless individuals each week during the year. We have distributed between **80** and **100** sleeping bags and warm clothing items such as, hats, scarves, socks, shoes and thermal underwear. This has been in addition to the thousands of cups of tea and coffee and food such as sandwiches, cakes and biscuits handed out. In total we have catered for about **1,500** vulnerable people during the year in this particular beneficial work.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

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### (2) The relief of financial hardship

During 2015 we have provided **1808** customers with low cost goods. We have supplied **1,585** separate items of household furniture including bedroom, dining room. Low cost office furniture supplied was **173** items. In addition we have provided **308** beds and **321** sofas. We have also provided at low cost **742** second hand electrical appliances, **165** being large essential items such as fridges and washing machines whereas **430** were small items. We have supplied **99** computers most of which cost less than £50. We have delivered items to **362** households in the year. We have also provided low cost services such as washing machine (**23**) and cooker (**17**) installation, to help those customers requiring our help through lack of means.

We have sold **4,606** separate items of clothing and bric-a-brac at very low cost to help those most suffering financial hardship. We have completed **4** house clearances for our customers and **44** lots' of unwanted furniture have been recycled in pursuit of our aim to benefit the more financially deprived in our community.

The availability and supply of these items has greatly benefited the most financially compromised group of people in the Greater Manchester area.

**Recycling achievement** – As part of our operation we redistributed many items, such as furniture and electrical goods which the public have donated to us. This has provided a significant environmental benefit as these items would otherwise have been disposed of by tipping.

Below is a table outlining the quantities and weights of the most significant items we have recycled in 2015.

CATEGORY	TYPE OF ITEMS	TOTAL No.	Av. Est. Weight (Kg)
Assorted Bric-a brac and clothing	Eg. CD's /Books/ornaments assorted coats/ jeans/scarves/socks etc.	4,606	23,030
Dining room furniture	Tables/chairs/sideboards	479	12,933
Bedroom Furniture	Wardrobes/dressing tables etc	363	12,705
Beds	All sizes headboard/base/ mattress	308	10,730
Rinascente	Various donated objet d'art	648	9,720
Large electrical appliances	freezers/fridges/washing m'chn	165	6,682
Med/small elec/ap's	eg.TV/Hi Fi/kettles,radios	312/430	6,652
Small home furn're	Coffee tables, small units	327	4,578
Office furniture	Desks/filing cabinets	173	4,152

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### **(3) The advancement of the Christian Faith**

The measure of achievements in regard to our third object is difficult to quantify due to the nature of the Kingdom of God. Christ himself, when addressing his followers said that the Kingdom, although being actually among the people was not able to be observed.

**Daily Christian Focus-** The positive response of many in praise of these times has provided one measure of the effectiveness of the Christian faith in the experience of those individuals in the year.

Several have remarked on how their lives have changed for the better after embracing the 'good news' of Jesus Christ. Half a dozen at least, of those leaving after six month placements, have expressed the way they have benefitted from the spiritual input at Renewal Northwest. Four people out of the five included in the residential programme have shown good progress in their Christian faith.

**Bibles and other Christian literature-** The availability of free Bibles and Christian literature for all visitors and customers at our Meadow Mill furniture showroom has also served to advance the Christian Faith. The number of these taken, although unquantified, is an indication of interest in and advancement of the faith. Bibles and New testaments have also been given to homeless individuals on the streets of Manchester by our volunteers on Sunday evenings whenever asked for. The same has been true at the Sunday afternoon 'Drop In'.

**Short breaks** were arranged at no cost for the benefit of those in our Residential programme and our unemployed volunteers. A three day activity break away in the English Lake district provided the opportunity to have specific times of refreshment and reflection on Bible topics. The Christian faith of different individuals was seen to develop in this relaxed environment and helped achieve our object to advance the Christian faith.

**Changed behaviour-** Throughout the year members of the congregation of the church attended by those on our Residential programme have witnessed the progress of their faith. Improvements in attitude and behaviour has been obvious, giving real evidence of the advancement of the Christian faith in their lives whilst providing tangible benefit for the public good.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### Financial review

#### Summary

The total income for 2015 was **£325K**. The major sources were the charitable sales of £177K and £146K coming from donations and services. Trading cost of sales was £24K which resulted in a Gross Profit was **£153K**.

Expenses totalled **£204K** the major contributors being rent £48K and payroll £51K. With some minor adjustments the Net income was **£97K**

Other more detailed information concerning assets, liabilities and funds is shown in the accompanying accounts.

**Income details** – The income from sales of Donated furniture took a dip this year from 39% in 2014 to only 21.5% due we believe to other similar outlets opening in Stockport town centre. However an increase in donations more than made up for this, rising from 5% of income to 27% Y/Y, most of which was restricted for projects. Income derived from the sale of Rinascente products also rose 3% to 15% largely due to an increased demand for bespoke furniture and dining tables particularly. Sales of donated electrical appliances and bric-a-brac items remained level at 7% and 6% respectively. A further 6% of income came from reclaimed gift aid, delivery and training charges.

**Accommodation income** - We have again received housing benefit for the individuals in our Residential programme this year in addition to one individual's personal rent contributions. Together these have contributed 8% to our total income in the year.

In December 2015 we further extended the Service Agreement with our Executive Officer who continues to provides Renewal North West with services related to the provision of temporary housing for homeless individuals. The Charity, after careful consideration, resolved to pay the same rate as previously i.e. £75.80 per tenant per week for each individual he houses in one of the two basement flats made available in his own home residence. We judge that the payment for this service is more than reasonable and at open market values.

These various sources of income, outlined above, have generated sufficient funds to maintain the smooth running of the operation without recourse to the reserve fund throughout the year.

Since volunteer help includes those the charity is looking to assist, this activity is not regarded as purely fundraising trading, but therapeutic provision of work for such.

We praise God who has faithfully supplied all our financial needs again this year, despite the fact that we have not actively sought nor advertised for donations from the general public. We do however appreciate those trusts, churches and individuals who have donated so generously.

#### Reserves Policy

The policy is to keep sufficient funds to meet the day to day ebbs and flows of working capital, our aim being to reflect this in the bank Business Reserve account. These funds are monitored closely on an ongoing basis. The Charity's total Capital and Reserves at 31 December 2015 stood at **£318.2K**.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### Other Policies

**(a) Health and Safety:** This policy outlines the responsibilities of various groups within the charitable company such as directors, site managers, volunteers and sub-contractors in regard to H&S issues. These issues cover fire safety, first aid, electrical equipment protocols, drug/alcohol controls, manual handling and driving. Our smoke free policy is also highlighted within the policy.

All volunteers, trainees and other staff are made aware of this comprehensive Policy on the first day of working as part of their induction process. During a walk round of their working environment at Meadow mill they are instructed on the relevant issues including fire evacuation procedures. At the end of the induction process, it is a requirement that each individual signs a document to confirm that they understand the Policy.

**(b) Vulnerable Adults:** The protection of vulnerable adults from abuse is a priority in all sections of our operation. Safeguarding and promoting the welfare of vulnerable adults is paramount to our work and is key to our objectives. DBS disclosures - We are committed to safer recruitment policies and practices for trustees and volunteers. This includes having enhanced DBS disclosures for Trustees and Helping volunteers when indicated and ensuring that references are taken up. Any who are to have a role in Regulated activity must have an Enhanced disclosure with a check of the Barred List for Adults before starting work. Additionally adequate training on safeguarding Adults is provided for the staff and all helping volunteers.

**(c) Equal Opportunities:** Renewal Northwest is an equal opportunity employer and is committed to a policy of treating all its employees and job applicants equally. Our employment policy is to provide fair and fulfilling employment. We seek to train and develop our employees as best suits their individual needs and the needs of the company.

**(d) Anti- Harassment:** This policy highlights our commitment to provide a work environment in which all employees are treated with respect and dignity and that is free of harassment and bullying based upon age, disability, gender reassignment, race (including colour, nationality and ethnic or national origins), religion or belief, sex and/or sexual orientation. It is made clear in the policy that any breach of our policy could constitute unlawful discrimination, would be treated as gross misconduct under the company's disciplinary procedure.

**(e) Anti-Fraud Policy:** This policy places emphasis on the seriousness of fraud and other forms of dishonesty and outlines the measures the company takes to detect and deter it. This policy is reviewed on an annual basis and has within it procedures to be followed for detection and investigation.

**(f) Remuneration of helping volunteers:** All volunteers are reimbursed for any travel expenses that they might incur in getting to and from work by bus or train. These costs are normally reimbursed on a daily or weekly basis. Lunches are provided freely for all volunteers as required.

**(g) Whistle blowing Policy:** Renewal North West is committed to protecting individuals who make certain disclosures with regard to any instance of malpractice or wrong doing in the public interest. We believe in a culture of transparency and openness that will encourage individuals to voice their concerns without fear of intimidation or recrimination and that having voiced concerns, they can expect a satisfactory explanation, treated in confidence and fully investigated.

# RENEWAL NORTHWEST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### Plans for the future

**1. Communication of the work of Renewal Northwest:** In view of the need for greater publicity we plan to seek the advice of an 'outside' organisation to help us by suggesting ways to enhance and improve our existing activities. In addition we plan to bring in a consultant to enhance our website and improve our publicity generally.

**2. Extra accommodation:** Due to continual requests to the Charity to provide temporary housing for unemployed ex-offenders and homeless people we plan to look into options for increasing the accommodation we have available at present. This may involve the purchase of a suitable building or even converting space in Meadow Mill into self-contained flats.

**3. Alternative income streams:** Falling revenue from the sale of donated furniture has motivated us to redouble our efforts to seek additional ways of improving our cash flow. This is a priority for the coming months in 2016.

**4. Advancement of the Christian Faith:** We are anxious to promote the good news of Jesus Christ to the increasingly secularised societies of Stockport and Manchester. To this end we will be looking for ways to reach out directly to people in keeping with our third object and with regard to the public benefit requirement. We have proved from experience that the Christian Gospel, when embraced by an individual, brings them enduring change for good.

All our plans for the future are dependent on and subject to will of God. Our motivating desire is to move forward and develop for the benefit of others whilst bringing glory to God through our charitable efforts.

On behalf of the board of Trustees

.....  
**Mr H Gill**

Trustee

Dated: .....

# RENEWAL NORTHWEST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RENEWAL NORTHWEST

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I report on the accounts of the Charity for the year ended 31 December 2015, which are set out on pages 12 to 18.

### **Respective responsibilities of Trustees and examiner**

The Trustees, who are also the directors of Renewal NorthWest for the purposes of company law, are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a Chartered Certified Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P J Barton FCCA  
ART Accountants Limited  
Ground Floor  
11 Manvers Street  
Bath  
BA1 1JQ

Dated: .....

# RENEWAL NORTHWEST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<b><u>Incoming resources from generated funds</u></b>					
Offerings and donations received	2	90,110	12,000	102,110	50,254
Investment income	3	473	-	473	461
		<u>90,583</u>	<u>12,000</u>	<u>102,583</u>	<u>50,715</u>
Incoming resources from charitable activities	4	221,802	-	221,802	200,093
Other incoming resources	5	1,100	-	1,100	-
		<u>313,485</u>	<u>12,000</u>	<u>325,485</u>	<u>250,808</u>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Project costs		227,301	-	227,301	209,659
Governance costs		900	-	900	3,495
		<u>228,201</u>	<u>-</u>	<u>228,201</u>	<u>213,154</u>
<b>Net income for the year/ Net movement in funds</b>		<b>85,284</b>	<b>12,000</b>	<b>97,284</b>	<b>37,654</b>
Fund balances at 1 January 2015		103,661	117,243	220,904	183,250
<b>Fund balances at 31 December 2015</b>		<b>188,945</b>	<b>129,243</b>	<b>318,188</b>	<b>220,904</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# RENEWAL NORTHWEST

## BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	11		<b>122,324</b>		120,212
<b>Current assets</b>					
Stocks		<b>8,747</b>		2,444	
Debtors	12	<b>25,654</b>		5,384	
Cash at bank and in hand		<b>169,881</b>		112,565	
		<b>204,282</b>		120,393	
<b>Creditors: amounts falling due within one year</b>	13	<b>(8,418)</b>		(19,701)	
<b>Net current assets</b>			<b>195,864</b>		100,692
<b>Total assets less current liabilities</b>			<b>318,188</b>		220,904
<b>Income funds</b>					
Restricted funds	14		<b>129,243</b>		117,243
Unrestricted funds			<b>188,945</b>		103,661
			<b>318,188</b>		220,904

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2015. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Board on .....

.....  
Mr H Gill  
Trustee

.....  
Mr A S Gordon  
Trustee

Company Registration No. 7502624

# RENEWAL NORTHWEST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2015

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

#### 1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings	nil
Property improvements	10% straight line
Motor vehicles	25% reducing balance

#### 1.4 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.5 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

### 2 Offerings and donations received

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Donations and gifts	90,110	12,000	102,110	50,254

### 3 Investment income

		2015 £	2014 £
Interest receivable		473	461

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# RENEWAL NORTHWEST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 4 Incoming resources from charitable activities

	2015 £	2014 £
Shop Sales	177,547	162,093
Services provided	44,255	38,000
	<u>221,802</u>	<u>200,093</u>

### 5 Other incoming resources

	2015 £	2014 £
Net gain on disposal of fixed assets	1,100	-
	<u>1,100</u>	<u>-</u>

### 6 Total resources expended

	2015 £	2014 £
<b>Charitable activities</b>		
<u>Project costs</u>		
Activities undertaken directly	149,713	151,843
Support costs	77,588	57,816
Total	227,301	209,659
<b>Governance costs</b>	900	3,495
	<u>228,201</u>	<u>213,154</u>

Governance costs includes payments to the independent Examiner of £900 (2014: £900) for the Independent examination, preparation of accounts and other services.

# RENEWAL NORTHWEST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 7 Activities undertaken directly

	2015	2014
	£	£
Other costs relating to Project costs comprise:		
Trading cost of sales	93,413	77,439
Trading staff costs	51,168	36,104
Outreach and homeless support	5,132	15,839
Accommodation for homeless - restricted fund	-	22,461
	<u>149,713</u>	<u>151,843</u>

### 8 Support costs

	2015	2014
	£	£
Rent, rates and utilities	76,300	57,910
Depreciation	1,288	(94)
	<u>77,588</u>	<u>57,816</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2015	2014
	Number	Number
Trading	4	4
Support	1	1
	<u>5</u>	<u>5</u>

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

# RENEWAL NORTHWEST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

### 11 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2015	111,406	20,835	132,241
Additions	-	3,400	3,400
Disposals	-	(4,600)	(4,600)
<b>At 31 December 2015</b>	<b>111,406</b>	<b>19,635</b>	<b>131,041</b>
<b>Depreciation</b>			
At 1 January 2015	2,036	9,993	12,029
On disposals	-	(4,600)	(4,600)
Charge for the year	(2,036)	3,324	1,288
<b>At 31 December 2015</b>	<b>-</b>	<b>8,717</b>	<b>8,717</b>
<b>Net book value</b>			
<b>At 31 December 2015</b>	<b>111,406</b>	<b>10,918</b>	<b>122,324</b>
At 31 December 2014	109,370	10,842	120,212

### 12 Debtors

	2015 £	2014 £
Trade debtors	2,104	2,575
VAT	4,926	1,063
Other debtors	2,324	34
Prepayments and accrued income	16,300	1,712
	<b>25,654</b>	<b>5,384</b>

### 13 Creditors: amounts falling due within one year

	2015 £	2014 £
Trade creditors	622	9,901
Other creditors	296	-
Accruals	7,500	9,800
	<b>8,418</b>	<b>19,701</b>

# RENEWAL NORTHWEST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

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### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2015 £	Movement in funds		Balance at 31 December 2015 £
		Incoming funds £	Outgoing funds £	
Accommodation for Homeless	90,677	-	-	<b>90,677</b>
Improvements to The Mill Property	26,566	12,000	-	<b>38,566</b>
	<u>117,243</u>	<u>12,000</u>	<u>-</u>	<u><b>129,243</b></u>

### 15 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Fund balances at 31 December 2015 are represented by:			
Tangible fixed assets	21,100	101,224	<b>122,324</b>
Current assets	176,263	28,019	<b>204,282</b>
Creditors: amounts falling due within one year	(8,418)	-	<b>(8,418)</b>
	<u>188,945</u>	<u>129,243</u>	<u><b>318,188</b></u>