

Charity Registration No. 1145056

Company Registration No. 7502624 (England and Wales)

RENEWAL NORTHWEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

RENEWAL NORTHWEST

LEGAL AND ADMINISTRATIVE INFORMATION

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

RENEWAL NORTHWEST

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RENEWAL NORTHWEST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees present their report and financial statements for the year ended 31 December 2017.

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 "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The 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-

During 2017 we have provided a work experience and training programme (Community Work Programme) for unemployed people at our Meadow Mill Stockport facility which consists of several rented large units in the old mill building.

We have welcomed volunteers to our Programme from various sources. Some were 'self-referred' and others came as part of our Residential Programme.

Once a volunteer has completed the induction process and initial assessment, their work experience is designed to suit each individual's ability and requirements. Many of these people have not been in work for several years prior to their coming to us. Individuals on the Residential programme are likely to be with us for up to 2 years.

The work experience we provide is quite varied and sometimes involves all departments of our operation or may just focus on one speciality. The main areas where experience can be gained are;

- (a) Furniture display and showroom sales,
- (b) Logistics (collection and delivery of furniture and white goods),
- (c) Computers,
- (d) Bric-a-brac sorting and selling of items.

Specific training has been available in disciplines such as customer handling, refurbishment of computers or electrical appliances and portable appliance testing competency. We have provided opportunities for furniture making and restoration and general office training. Individuals can be provided with training related to online advertising of our recycled goods which in turn can lead to opportunities in computing and handling e-commerce advertising and sales.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

The provision of food and Temporary accommodation–

The Provision of food-

Providing food for homeless unemployed individuals for the public benefit has remained a top priority for us throughout 2017. Our volunteers have concentrated on two activities in Manchester city centre to further this objective.

On a weekly basis we have a team who run a 'Drop in' on Sunday afternoons for homeless people and those struggling to make ends meet. On Sunday evenings we also have a team which operates our 'Street Work Programme'. The provision and distribution of food and drinks on these occasions remains an important part of these ventures for the public benefit, as well as enabling access to rehabilitation and 'signposting' to other homeless services.

We have been able to operate the afternoon 'Drop in' due to the kindness and generosity of the 'Barnabus Christian Homeless Charity' who have allowed us to use their premises. There we have served tea, coffee, cakes and biscuits freely and without charge to any homeless and vulnerable person who comes in between 2pm and 4pm.

Food, donated and prepared by members of a local church, has been distributed later in the evening each week to individuals that are 'sleeping rough' on the city streets or those otherwise in need. This activity can often extend beyond midnight depending on the situations that arise and demand. Free soup and hot drinks, sandwiches and cakes etc. are handed out and when genuine need is identified, warm clothing, sleeping bags and personal hygiene packs are also given to the most vulnerable homeless individuals who request them.

In addition to these two regular activities, we have provided food for any volunteer who is helping at our Meadow Mill base and is unemployed and in need of extra support. For these people we have made available essential nutritious food which in turn has been kindly donated to us by large retail and wholesale food retailers. Food has also been provided to the participants in our Residential programme through the ongoing generosity of our Executive Officer and his family as meals are shared in their own home.

Temporary accommodation:

Temporary accommodation has been provided at two locations in Stockport by means of our Residential Programme. We run the programme for the benefit of homeless adults, most of which have had a history of alcohol abuse, drug abuse, or are ex-offenders.

For the first phase of the Programme, participants are accommodated in separate basement flats on the lower floor of our Executive Officer's private residence in Stockport and then, during the second phase, in the Charity's house nearby. We have room for a maximum of five people at any one time; two for the first phase and three in the second. The majority have been referred to us via contacts we have in the Prison Chaplaincy service. These individuals are not only homeless but have also demonstrated a resolve to break free from their personal addictions.

The close supervision necessary during these first few months after release from prison is freely and caringly given by our Executive Officer. He is able to provide this level of supervision by living so close at hand. After this first period of rehabilitation, when the necessary progress has been made, the individual can then move on to the second stage. In this phase they are under much less supervision until able to move out into independent living.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Activities to further our Second Objective

Providing affordable furniture and essential household goods-

We have continued to use our rented space in Meadow Mill Stockport to display low cost large and small essential items of furniture, white goods and smaller electrical appliances along with bric-a-brac and clothing for sale. The majority of the items we have had available were used and had been donated but some white goods were brand new.

The fact that we have available low-cost items for sale is widely known in the area now that we have been in these premises for well over ten years. Advertisements for Renewal Northwest's services also stress the low-cost aspect. Consequently, we supply many needy local people, who exist on benefits or low incomes, with furniture and other household accessories to help them in their need.

To give an idea of the specific essential needs there follows a list of the types of items that we have supplied at affordable prices in the year:

FURNITURE: Sofas (leather and Fabric), riser recliner armchairs, easy chairs, wing backed chairs, sideboards, display cabinets, dining tables and chairs, kitchen stools, bookcases, TV stands, coffee tables etc. and conservatory furniture, bedroom furniture such wardrobes, bedside cabinets, bed bases and headboards. In addition to this bedroom furniture we have supplied many reasonably priced mattresses.

ELECTRICAL GOODS: Electric cookers, washing machines, fridges, freezers, dishwashers and integrated appliances. Smaller items: Microwaves, vacuum cleaners, toasters, kettles, irons, TV's, DVD players, music systems etc.

Many of the larger items we have delivered for a small additional charge and even provided free fitting and installation of the goods where necessary to assist those in financial difficulty in setting up home.

CLOTHING: We have displayed and sold a large selection of Men's, ladies and children's items of clothing and 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)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Activities to further our Third Objective

Advancement of the Christian Faith:

Our Faith in Christ forms the essential basis and motivation for everything we do in pursuit of our objectives for the benefit of others. What better example could there be than of Jesus Christ's concern and care for the most marginalised in his generation? It remains our desire whenever possible to enable others to discover the truth about this unique person and for them to experience the transforming power of a Christ filled life. Our activities that help advance the Christian faith are set out below.

Christian focus session for volunteers and staff: The first hour of each working day at Meadow Mill consists of a session to focus exclusively on the message of hope available through Jesus Christ. This daily session is freely available to all volunteers and staff.

The hour is usually divided into segments for singing and watching video clips of Christian songs and a segment devoted to a Bible reading and talk. We have seen that this routine 'sets us up' for each day and is an excellent way to facilitate the advancement of the Christian faith.

'Drop in' and street pastoral work: Sunday afternoons and evenings in city centre Manchester are the times when opportunities arise for spreading the Christian Gospel. The two-hour afternoon 'Drop in' includes a relevant Bible message slot and the evening homeless 'street work' provides less formal opportunities for spiritual conversations, all of which help to advance the Christian faith.

Free Christian literature provision: Our Stockport Meadow furniture showroom and the Manchester 'Drop in' premises are used to display literature consisting of Bibles, portions of scripture and Christian leaflets etc. These are available to any of our beneficiaries who want them free of charge. Free literature is sometimes distributed outdoors by individual workers in the Charity.

Personal Christian testimony: We also promote the Christian faith in the most effective way by our supporters sharing their experiences of how Jesus Christ has transformed their own lives. These one-to-one witnessing opportunities often arise in our day to day business as customers browse in our showroom. Stories of freedom from drug or drink dependency because of God's power in an individual, certainly serve to advance the Christian faith.

Systematic Bible teaching: Volunteers on the Residential Programme benefit from regular systematic teaching sessions which are often presented in video format followed by opportunity for discussion. These sessions certainly help the participants to develop in the Christian faith.

Serving and Caring: Devotion to the practical task of demonstrating caring for the most vulnerable in our society by the distribution of needed food and clothing sends out a clear message about Christianity. Our volunteers on the streets and in the 'Drop in' advance the attractiveness of the Christian faith by their compassion, care and concern for the marginalised. They echo the invitation of the Saviour 'Come to me all you who are weary and heavy laden and I will give you rest'. What better way to advance the Christian faith?

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Achievements and performance

Achievements in 2017 related to our objectives

First Object Achievements - The relief of unemployment

Throughout 2017 skills training and work experience has been given to 10 adults who were referred to us from different Community Work Programmes such as Seetec, The Work Company and Acorn as well as self-referrals. 2 who came as volunteers have gone on to benefit from the experience of paid work within the charity to further enhance their CV and increase their chances of gaining full time employment. 2 also gained full time employment with other organisations. This has meant for them a break in long term benefit dependency thus representing a saving to the Public Purse in benefit payments. They had discovered that a fixed routine and meaningful occupation of time helped self-esteem more than time spent unoccupied at home.

Food and temporary accommodation

Residential Programme:

In total, 3 homeless people have been provided with food and accommodation at our two locations in Stockport. They had committed to our full time Rehabilitation programme, they had previously been in prison and came directly to us from there. All **three** were likely to re-offend and we calculate that we have saved the Public Purse about **£262K** by keeping them out of prison during 2017.

Manchester city centre:

The number of homeless people attending the **Sunday afternoon City centre 'Drop in'** averaged **17** each week. Hot soup, cakes and biscuits as well as coffee, tea and soft drinks have been freely distributed on each occasion. This amounted to between 800 and 900 'servings' during 2017.

On average **35** homeless individuals each week during the year have benefitted from our volunteer's service in our **Sunday night 'street programme'**. We have distributed between **60** and **80** sleeping bags and warm clothing items such as, hats, scarves, socks, shoes, thermal underwear and hygiene packs. This has been in addition to the cups of tea and coffee and food such as sandwiches, cakes and biscuits handed out. This amounted to between 1,700 and 1,900 'servings' during 2017, catering for many vulnerable, homeless people in this work to the Public benefit.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Second Object Achievements - The relief of financial hardship

During 2017 we have processed **6,452** individual sales of low cost items to benefit those of financial need in the Greater Manchester area and Stockport in particular. On average, we have provided goods to an average of **127** customers each week. These items included:

- 325 separate items of bedroom furniture
- 490 items of dining room furniture
- 470 items of storage furniture
- 378 items of low cost office furniture (tables, chairs etc.)
- 316 beds
- 293 sofas
- 657 electrical appliances, including:
 - 483 small items such as hairdryers, dvd players, etc.
 - 167 large appliances such as fridge freezers and cookers etc.
 - 14 low cost computers and printers

5021 separate items of clothing and bric-a-brac have also been supplied at very low cost to help those suffering financial hardship

We have also provided the following **additional services**:

- **Installations** – We have provided low cost services such as washing machine **(34)** and cooker **(19)** installations to help those customers requiring most help through lack of means.
- **House clearances** – We have completed **8** house clearances for our customers and have facilitated the recycling of **7** lots of unwanted furniture in pursuit of our aim to benefit the more financially deprived in our community

Recycling achievement – Our programme of supplying low cost items such as furniture and electrical goods has a consequential environmental benefit. Effectively we have recycled many items which would otherwise have been disposed of by tipping. This undoubtedly provides a benefit to the public good and the impact is set out as follows:

	Units sold	Weight per unit (kg)	Total weight (metric tons)
Assorted Bric a brac and clothing	5021	5	25.105
Dining room furniture	490	27	13.230
Bedroom furniture	325	35	11.375
Beds	316	34.8	10.996
Large electrical appliances	167	40	6.680
Medium/small appliances	483	21.3	11.833
Office furniture	378	24	9.072
Rinascente	49	25	1.225
Cabinets & Display Units	470	25	11.750
Sofas	293	40	11.720

The total weight of goods recycled in the whole year we estimate to be 113 metric tons.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Third Object Achievements - The advancement of the Christian Faith

It is very difficult to quantify achievements in relation to this third object simply because the real result of the propagation of the Christian faith is invisible. That said however, as one cannot see the wind but often see the effects of it, so an individual who adopt the Christianity should display the effects of their faith.

Daily Christian focus session for volunteers and staff: We have shown numerous videos of Christian songs and delivered many talks to present the emancipating truth of the Christian faith in these sessions. The positive response from many of the individuals who have attended bears testimony to the effectiveness of these times toward the advancement of the Christian faith. Certain people have confessed how that learning more about the Christian faith presented in this format, has convinced them of its veracity.

Distribution of Bibles and Christian literature: Hundreds of portions of scriptures have been distributed over the year by our volunteers. The majority of these have been given out in the Sunday afternoon city centre 'Drop in' and on the streets later in the evening. Christian pamphlets are freely available to read at the 'Drop in' or to take away and read later. The same is true in the evening when it is estimated that **20 to 30** leaflets are given to individuals each week on the streets of Manchester. Bibles and Christian literature are also available free of charge at the Mill and these items are taken regularly. Genuine Christian faith can only grow after germination of the 'living' Word of God.

Away breaks: In 2017 we arranged breaks for the benefit of those in our Residential programme sending them to a Christian holiday centre near the Lake District. There they enjoy an active programme of Bible teaching and day time activities which enable friendships to be formed and relaxing time enjoyed.

Systematic Bible study: Those volunteers on the Residential programme benefited again this year by participating in thematic and consecutive Bible teaching sessions. This teaching was provided under the auspices of our Executive Officer Wesley Downs. Regular local church attendance for these individuals also provided opportunities for knowing more about Christian topics.

Both these openings for learning have borne positive results, witnessed by the changed behaviour and attitude of these former offenders. These changes provide evidence that the Christian faith has advanced in their lives resulting in tangible Public Benefit.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Financial review

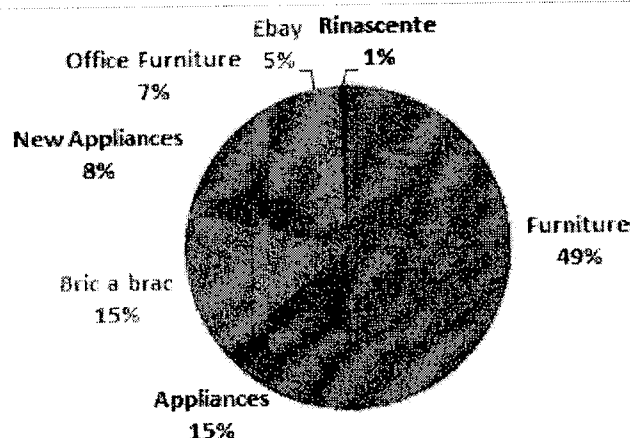
Unrestricted income

Item	£
Donated home & office furniture, appliances and bric a brac sales	122,471.94
Unrestricted donations	26,610.71
Delivery services and benefit payments for the upkeep of programme members	21,385.74
Interest	242.84
Total Unrestricted income	170,711.23

Total Income 2017



Sales of Product Income 2017



Item	£
Furniture	60,000
Appliances	18,000
Bric-a-Brac	18,000
Office Furniture	9,000
Online Sales	6,000
Bought in Appliances	10,000
Rinascente	1,000

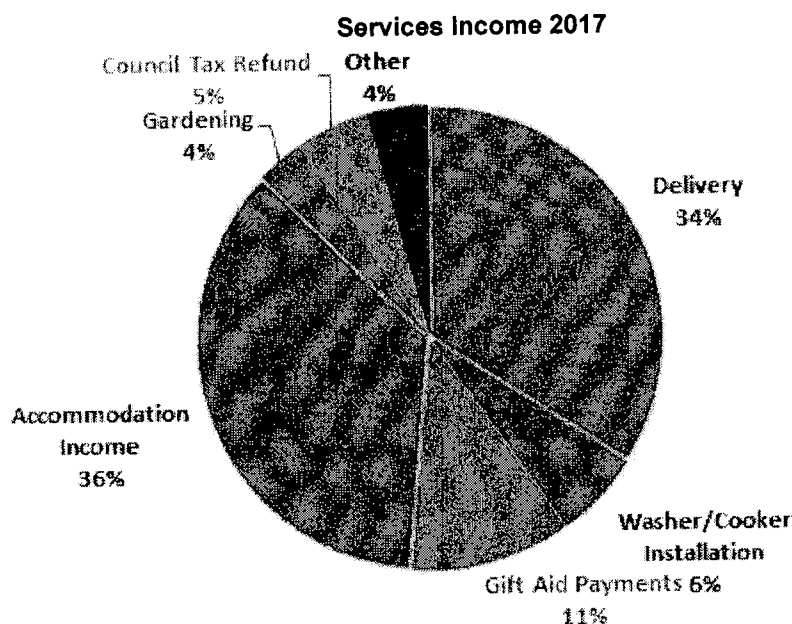
Total

122,000

Note – these figures are rounded.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017



Item	£
Deliveries	7,300
Accommodation Services	7,700
Washer/Cooker installation	1,300
Gift Aid Donations	2,400
Gardening	700
Council Tax Refund	1,100
Other	900
Total	21,400

Unrestricted expenses

Item	£
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The major contributors to expenses included:

- Payroll 52,665
- Rent 30,372
- Property service charge 12,413

All expenses are detailed on the Profit and Loss account

Total Unrestricted expenses	173,114
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This resulted in a net unrestricted deficit of £2,402 for the year.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 DECEMBER 2017*

Comments on 2017 Budgeting: Due to the relocation, there have been costs associated with the new premises and there has been an overlap of expenditure relating to two premises. This was budgeted for at the beginning of the year and the trustees have monitored the situation.

We have maintained the smooth running of the Renewal North West's operation from these various sources of income in 2017 and accommodated costs relating to the new premises.

We have not actively sought nor advertised for donations in 2017, but we really appreciate those gifts which we have received from individuals and churches who have donated so generously. God has supplied all our need and again demonstrated his faithfulness throughout the year. He is worthy of all the glory!

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 2017 stood at **£324K**.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Other Policies

(a) Health and Safety: This policy is designed and enforced to provide and maintain a safe place of work and a safe and healthy working environment for our volunteers and others. It sets out information in the promotion, awareness and understanding of health and safety throughout the workforce. Regular assessments of risks to volunteers and others are required to be made. Specific attention is given to ensuring the safety and absence of health risks in connection with the use, handling and storage of all articles substances and equipment.

Issues covered are fire safety, first aid, electrical equipment protocols, drug/alcohol controls, manual handling and driving. Our smoke free policy is also highlighted within the policy. Renewal North West endeavours to take all reasonable precautions to provide and maintain working conditions which are safe, healthy and that comply with all statutory requirements and codes of practice.

(b) Vulnerable Adults: The protection of vulnerable adults from abuse is a priority in all sections of Renewal North West's operation. Safeguarding and promoting the welfare of vulnerable adults is paramount to our work and is key to our objectives. Adequate training on safeguarding Adults is provided for the staff and all helping volunteers.

DBS disclosures - We are committed to safer recruitment policies and practices for trustees and volunteers which includes having enhanced DBS disclosures for Trustees and Helping volunteers when indicated.

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

(d) Anti- Harassment: This policy outlines 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. Breaching the terms of this policy could constitute unlawful discrimination and could be treated as gross misconduct under the company's disciplinary procedure.

(e) Anti-Fraud Policy: This policy highlights 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: Our policy for reimbursement of any travel expenses incurred by our volunteers as they as they travel to 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 about any instance of malpractice or wrong doing in the public interest. We believe in a culture of transparency and openness that encourages individuals to voice their concerns without fear of intimidation or recrimination. If any individual does voice concerns, they can expect a satisfactory explanation and their concern will be treated confidentially and rigorously investigated.

(h) Drivers best practice policy: This policy sets out the standards we expect of our van drivers as they carry out their duties of delivery and collection of donated goods.

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.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

Main Residual Risks

Upcoming relocation

The planned relocation from our present base in Meadow Mill Stockport to 61-63 Shaw Heath, Stockport, has taken up much focus during 2017, with a lease now in place. Whilst due diligence has been undertaken relating to the lease on 61-63 Shaw Heath, reducing risk to the Charity as much as possible, the residual risks relating to relocation include the following:

- Dilapidation liabilities relating to Meadow Mill
- Loss of sales/footfall after relocation
- Maintaining full supervision of operations across two sites during the period of fit out and relocation

Executive Officer Wesley Downs is responsible for the relocation management and risk mitigation strategies relating to the above.

Temporary accommodation

It has been recognised during 2017 that the individuals on the residential programme have increased and complex needs and with this comes a greater risk given that the temporary accommodation is provided in units adjoining our Executive Officer's own home, which is in a residential area.

It has been recognised that a more suitable arrangement would be for a stand-alone residential complex within a rural location, with 24-hour staffing. The Trustees are therefore considering the future strategy of the Charity with this respect through 2018. During 2017, a risk assessment system was implemented to assess who should be accepted on to the residential programme; this process is led by the Executive Officer. Until the change to provide a stand-alone residential complex is in place, high risk individuals will not be accepted on to the programme.

It is necessary to comment that we always consider our future plans subject to the will of God and are looking for His leading in future plans.

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 and up to the date of signature of the financial statements were:

Mr H Gill
Mr A S Gordon
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 to it. There follows an induction process which includes an introduction to the history of the Charity and details of its aims and objects with emphasis 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.

RENEWAL NORTHWEST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2017

None of the Trustees has any beneficial interest in the company. All 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 three times annually and at any other time when it becomes necessary 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' report was approved by the Board of Trustees.



Mr C R Maffey

Trustee

Dated: 10/09/2018

RENEWAL NORTHWEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RENEWAL NORTHWEST

I report to the Trustees on my examination of the financial statements of Renewal NorthWest (the Charity) for the year ended 31 December 2017.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



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

Dated: 17/9/18

RENEWAL NORTHWEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income from:					
Offerings and donations received	3	26,611	41,771	68,382	22,021
Charitable activities	4	21,386	-	21,386	58,262
Charitable trading sales	5	122,472	-	122,472	172,368
Investments	6	243	-	243	435
Total income		<u>170,712</u>	<u>41,771</u>	<u>212,483</u>	<u>253,086</u>
Expenditure on:					
Raising funds	7	<u>141,563</u>	<u>-</u>	<u>141,563</u>	<u>225,669</u>
Charitable activities	8	<u>27,134</u>	<u>15,423</u>	<u>42,557</u>	<u>49,612</u>
Total resources expended		<u>168,697</u>	<u>15,423</u>	<u>184,120</u>	<u>275,281</u>
Net income/(expenditure) for the year/ Net movement in funds		2,015	26,348	28,363	(22,195)
Fund balances at 1 January 2017		<u>161,750</u>	<u>134,243</u>	<u>295,993</u>	<u>318,188</u>
Fund balances at 31 December 2017		<u><u>163,765</u></u>	<u><u>160,591</u></u>	<u><u>324,356</u></u>	<u><u>295,993</u></u>

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

All income and expenditure derive from continuing activities.

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 2017

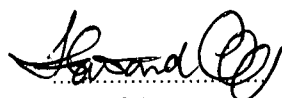
	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	13		128,531		118,292
Current assets					
Stocks	15	585		803	
Debtors	16	18,320		16,545	
Cash at bank and in hand		205,194		202,497	
		224,099		219,845	
Creditors: amounts falling due within one year	18	(3,274)		(17,144)	
Net current assets			220,825		202,701
Total assets less current liabilities			349,356		320,993
Creditors: amounts falling due after more than one year	19		(25,000)		(25,000)
Net assets			324,356		295,993
Income funds					
Restricted funds	20		160,591		134,243
Unrestricted funds			163,765		161,750
			324,356		295,993

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 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

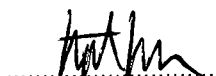
The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its 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 financial statements, so far as applicable to the company.

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

The accounts were approved by the Trustees on 17th Sept 2018



Mr H Gill
Trustee



Mr A S Gordon
Trustee

Company Registration No. 7502624

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1 Accounting policies

Charity information

Renewal NorthWest is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit G3, Water Street, Stockport, Cheshire, SK1 2BY.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	nil
Leasehold improvements	
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

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

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

3 Offerings and donations received

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	26,611	41,771	68,382	22,021
For the year ended 31 December 2016	17,021	5,000		22,021

4 Charitable activities

	2017 £	2016 £
Income from services	21,386	58,262

5 Charitable trading sales

	2017 £	2016 £
Shop income	122,472	172,368

6 Investments

	2017 £	2016 £
Interest receivable	243	435

7 Raising funds

	2017 £	2016 £
<u>Trading costs</u>		
Operating charity shops	9,011	22,562
Staff costs	53,192	79,769
Support costs	79,360	123,338
	141,563	225,669

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

8 Charitable activities

	2017 £	2016 £
Charitable expenditure	1,541	7,493
Share of support costs (see note 10)	39,816	40,919
Share of governance costs (see note 10)	1,200	1,200
	<u>42,557</u>	<u>49,612</u>
Analysis by fund		
Unrestricted funds	27,134	
Restricted funds	15,423	
	<u>42,557</u>	
For the year ended 31 December 2016		
Unrestricted funds		<u>49,612</u>
		<u>49,612</u>

9 Description of charitable activities

Homeless support

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.

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

10 Support costs

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Depreciation	4,176	-	4,176	4,032	Apportionment
Establishment costs	79,095	-	79,095	85,504	Apportionment
Motor vehicle expenses	10,293	-	10,293	10,830	Shop
Advertising	4,245	-	4,245	8,777	Shop
Client expenses	2,786	-	2,786	5,915	Charitable Activity
Training	3,372	-	3,372	7,764	Apportionment
Communications and IT	3,182	-	3,182	3,466	Apportionment
Travel	3,794	-	3,794	5,534	Apportionment
Legal and professional	1,998	-	1,998	23,420	Apportionment
General office costs	1,536	-	1,536	2,183	Apportionment
Other costs	4,699	-	4,699	6,832	Apportionment
Accountancy and Independent Examination	-	1,200	1,200	1,200	Governance
	<u>119,176</u>	<u>1,200</u>	<u>120,376</u>	<u>165,457</u>	
Analysed between					
Trading	79,360	-	79,360	123,338	
Charitable activities	39,816	1,200	41,016	42,119	
	<u>119,176</u>	<u>1,200</u>	<u>120,376</u>	<u>165,457</u>	

Governance costs includes payments to the independent Examiner of £1,200 (2016- £1,200) for the Independent examination, preparation of accounts and other services.

11 Trustees

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

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

12 Employees

Number of employees

The average monthly number employees during the year was:

2017 Number	2016 Number
6	7

Employment costs

	2017 £	2016 £
Wages and salaries	52,665	79,769
Other pension costs	527	-
	<u>53,192</u>	<u>79,769</u>

13 Tangible fixed assets

	Land and buildings £	Leasehold improvements £	Motor vehicles £	Total £
Cost				
At 1 January 2017	111,406	-	19,635	131,041
Additions	-	14,415	-	14,415
At 31 December 2017	<u>111,406</u>	<u>14,415</u>	<u>19,635</u>	<u>145,456</u>
Depreciation and impairment				
At 1 January 2017	-	-	12,749	12,749
Depreciation charged in the year	-	-	4,176	4,176
At 31 December 2017	<u>-</u>	<u>-</u>	<u>16,925</u>	<u>16,925</u>
Carrying amount				
At 31 December 2017	<u>111,406</u>	<u>14,415</u>	<u>2,710</u>	<u>128,531</u>
At 31 December 2016	<u>111,406</u>	<u>-</u>	<u>6,886</u>	<u>118,292</u>

14 Financial instruments

	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>757</u>	<u>355</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>28,274</u>	<u>42,144</u>

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

15 Stocks

	2017 £	2016 £
Finished goods and goods for resale	585	803

16 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	757	355
Other debtors	4,542	2,627
Prepayments and accrued income	13,021	13,563
	18,320	16,545

17 Loans and overdrafts

	2017 £	2016 £
Other loans	25,000	25,000
Payable after one year	25,000	25,000

The charity received an open ended loan from Emmaus Bible School in 2016 with no fixed term repayment date or interest payable.

18 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	1,036	595
Other creditors	729	349
Accruals and deferred income	1,509	16,200
	3,274	17,144

19 Creditors: amounts falling due after more than one year

	2017 £	2016 £
Borrowings	25,000	25,000

RENEWAL NORTHWEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

20 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 2017 £	Movement in funds		Balance at 31 December 2017 £
		Incoming funds £	Outgoing funds £	
Accommodation for Homeless	90,677	-	-	90,677
Improvements to The Mill Property	43,566	-	-	43,566
Shaw Heath	-	37,354	(11,006)	26,348
Council Tax	-	4,417	(4,417)	-
	<u>134,243</u>	<u>41,771</u>	<u>(15,423)</u>	<u>160,591</u>

21 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Fund balances at 31 December 2017 are represented by:			
Tangible assets	12,892	115,639	128,531
Current assets/(liabilities)	175,873	44,952	220,825
Long term liabilities	(25,000)	-	(25,000)
	<u>163,765</u>	<u>160,591</u>	<u>324,356</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2016- none).

Key management personnel received no remuneration during the year and this role was done on an unquantifiable voluntary basis.