

Charity registration number 1067541 (England and Wales)

COCKERMOUTH CHRISTIAN CENTRE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

COCKERMOUTH CHRISTIAN CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Boustead
Mr D Hetherington
Mr R Smith
Mr H B Vyner-Brooks
Mrs M Morgan

Charity number (England and Wales)

1067541

Independent examiner

Armstrong Watson LLP
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

COCKERMOUTH CHRISTIAN CENTRE TRUST

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COCKERMOUTH CHRISTIAN CENTRE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

Cockermouth Christian Centre Trust is constituted by the Trust Deed dated 21 December 2000 and is a registered charity. The address of the charity is Main Road, Cockermouth, Cumbria. The Trustees for the year were: -

- Mr P Boustead
- Mr H B Vyner-Brooks
- Mr D Hetherington
- Mr R Smith
- Mrs M Morgan

Investment Powers

The charity owns no investments and keeps all funds in a Bank Account.

Objects

The Charity was formed in order for the furtherance of the Christian faith and other charitable work including a foodbank and food pantry for the local community.

Activities

During the year the Trust continued the furtherance of the Christian faith, provided support to members of the congregation in need and provided facilities for children's activities. During the year there was the introduction of the Food Pantry, an inclusive project to provide assistance with food and energy costs to the local community.

Financial Statements

The attached financial statements show the current state of the charity's finances.

Public Benefit Statement

The activities of the Charity are mindful of the benefit afforded to the public in accordance with the Charity Commission's guidelines.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Future Developments


To help those in need financially and spiritually. Continue teaching Christian values to the people in the congregation and the wider community.

Reserves Policy

The trustees of the charity are satisfied with the current level of general reserves.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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)" (effective 1 January 2019).

The trustees' report was approved by the Board of Trustees.


[Paul Boustead \(Jan 31, 2025 10:01 GMT\)](#)

Trustee

31 January 2025

COCKERMOUTH CHRISTIAN CENTRE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COCKERMOUTH CHRISTIAN CENTRE TRUST

I report to the trustees on my examination of the financial statements of Cockermouth Christian Centre Trust (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

Steven Kirkbride

[Steven Kirkbride \(Jan 31, 2025 10:18 GMT\)](#)

Steven Kirkbride BFP ACA ATT MAAT

Armstrong Watson LLP

Carleton House

136 Gray Street

Workington

Cumbria

CA14 2LU

31 January 2025

COCKERMOUTH CHRISTIAN CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	22,748	232,769	255,517	19,411	339,713	359,124
Investments	4	-	2,403	2,403	5	145	150
Other income	5	4,124	6,630	10,754	4,244	7,226	11,470
Total income		<u>26,872</u>	<u>241,802</u>	<u>268,674</u>	<u>23,660</u>	<u>347,084</u>	<u>370,744</u>
Expenditure on:							
Charitable activities	6	22,426	285,576	308,002	19,642	226,958	246,600
Total expenditure		<u>22,426</u>	<u>285,576</u>	<u>308,002</u>	<u>19,642</u>	<u>226,958</u>	<u>246,600</u>
Net income/(expenditure)		<u>4,446</u>	<u>(43,774)</u>	<u>(39,328)</u>	<u>4,018</u>	<u>120,126</u>	<u>124,144</u>
Transfers between funds		(4,629)	4,629	-	-	-	-
Net movement in funds		<u>(183)</u>	<u>(39,145)</u>	<u>(39,328)</u>	<u>4,018</u>	<u>120,126</u>	<u>124,144</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>39,258</u>	<u>393,520</u>	<u>432,778</u>	<u>35,240</u>	<u>273,394</u>	<u>308,634</u>
Fund balances at 31 March 2024		<u>39,075</u>	<u>354,375</u>	<u>393,450</u>	<u>39,258</u>	<u>393,520</u>	<u>432,778</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COCKERMOUTH CHRISTIAN CENTRE TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		6,064		7,469
Current assets					
Debtors	11	15,204		16,226	
Cash at bank and in hand		380,305		413,562	
		395,509		429,788	
Creditors: amounts falling due within one year	12	(8,123)		(4,479)	
Net current assets			387,386		425,309
Total assets less current liabilities			393,450		432,778
The funds of the charity					
Restricted income funds	14	354,375		393,520	
Unrestricted funds	15	39,075		39,258	
		393,450		432,778	

The financial statements were approved by the trustees on 31 January 2025

Paul Boustead
Paul Boustead (Jan 31, 2025 10:01 GMT)
Mr P Boustead
Trustee

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Cockermouth Christian Centre Trust is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

Restricted funds are subject to specific conditions by donors or grantors 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 Income

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.

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

Equipment	20% straightline basis
Motor vehicles	20% reducing balance basis

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 the statement of financial activities.

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).

1.8 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.

1.9 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.

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.

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	19,121	211,126	230,247	19,411	230,779	250,190
Food Pantry donations	-	8,593	8,593	-	3,234	3,234
Grants	3,627	13,050	16,677	-	105,700	105,700
	<u>22,748</u>	<u>232,769</u>	<u>255,517</u>	<u>19,411</u>	<u>339,713</u>	<u>359,124</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Foodbank donations	-	211,126	211,126	-	201,140	201,140
Gift aid and deeds of covenant	19,121	-	19,121	19,411	29,639	49,050
	<u>19,121</u>	<u>211,126</u>	<u>230,247</u>	<u>19,411</u>	<u>230,779</u>	<u>250,190</u>

4 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	-	2,403	2,403	5	145	150
	<u>-</u>	<u>2,403</u>	<u>2,403</u>	<u>5</u>	<u>145</u>	<u>150</u>

5 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income tax recoverable	4,124	6,630	10,754	4,244	7,226	11,470
	<u>4,124</u>	<u>6,630</u>	<u>10,754</u>	<u>4,244</u>	<u>7,226</u>	<u>11,470</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Unrestricted expense 2024 £	Foodbank expenses 2024 £	Warehouse expenses 2024 £	Foodbank wages 2024 £	Food pantry expenses 2024 £	Total 2024 £
Direct costs						
Staff costs	-	-	-	62,539	-	62,539
Depreciation and impairment	540	1,750	-	-	115	2,405
More than food initiatives	-	14,942	-	-	-	14,942
Advertising, postage and stationery	-	7,514	-	-	-	7,514
Rent and rates	3,566	1,780	2,373	-	-	7,719
Outreach expenses	4,420	30,835	-	-	-	35,255
Light, heat and power	2,327	917	7,123	-	-	10,367
Food purchases	-	107,532	-	-	14,689	122,221
Gifts	3,816	-	-	-	-	3,816
Repairs and renewals	84	4,739	7,164	-	-	11,987
Insurances	1,393	-	-	-	-	1,393
Telephone	-	898	-	-	-	898
General expenses	2,172	8,902	-	-	-	11,074
Motor expenses	2,518	9,410	-	-	-	11,928
Accounting fees	1,590	2,354	-	-	-	3,944
	<u>22,426</u>	<u>191,573</u>	<u>16,660</u>	<u>62,539</u>	<u>14,804</u>	<u>308,002</u>
Analysis by fund						
Unrestricted funds	22,426	-	-	-	-	22,426
Restricted funds	-	191,573	16,660	62,539	14,804	285,576
	<u>22,426</u>	<u>191,573</u>	<u>16,660</u>	<u>62,539</u>	<u>14,804</u>	<u>308,002</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

(Continued)

Previous year:	Unrestricted expense 2023 £	Foodbank expenses 2023 £	Warehouse expenses 2023 £	Foodbank wages 2023 £	Food pantry expenses 2023 £	Total 2023 £
Direct costs						
Staff costs	-	-	-	53,884	-	53,884
Depreciation and impairment	340	2,065	-	-	116	2,521
More than food initiatives	-	13,545	-	-	-	13,545
Advertising, postage and stationery	-	3,835	-	-	-	3,835
Rent and rates	2,956	1,796	2,394	-	-	7,146
Outreach expenses	4,011	23,960	-	-	-	27,971
Light, heat and power	2,140	837	1,116	-	-	4,093
Food purchases	-	83,083	-	-	9,636	92,719
Gifts	3,398	-	-	-	-	3,398
Repairs and renewals	3,150	9,113	854	-	-	13,117
Insurances	1,092	-	-	-	-	1,092
Telephone	-	1,526	-	-	-	1,526
General expenses	1,103	9,521	-	-	-	10,624
Motor expenses	-	7,659	-	-	-	7,659
Accounting fees	1,452	2,018	-	-	-	3,470
	<u>19,642</u>	<u>158,958</u>	<u>4,364</u>	<u>53,884</u>	<u>9,752</u>	<u>246,600</u>
Analysis by fund						
Unrestricted funds	19,642	-	-	-	-	19,642
Restricted funds	-	158,958	4,364	53,884	9,752	226,958
	<u>19,642</u>	<u>158,958</u>	<u>4,364</u>	<u>53,884</u>	<u>9,752</u>	<u>246,600</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>5</u>	<u>4</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	61,450	53,175
Other pension costs	1,089	709
	<u>62,539</u>	<u>53,884</u>

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	19,371	10,680	30,051
Additions	-	1,000	1,000
	<u>19,371</u>	<u>11,680</u>	<u>31,051</u>
At 31 March 2024	19,371	11,680	31,051
Depreciation and impairment			
At 1 April 2023	16,927	5,655	22,582
Depreciation charged in the year	1,200	1,205	2,405
	<u>18,127</u>	<u>6,860</u>	<u>24,987</u>
At 31 March 2024	18,127	6,860	24,987
Carrying amount			
At 31 March 2024	<u>1,244</u>	<u>4,820</u>	<u>6,064</u>
At 31 March 2023	<u>2,444</u>	<u>5,025</u>	<u>7,469</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	11,397	12,916
Prepayments and accrued income	3,807	3,310
	<u>15,204</u>	<u>16,226</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,405	559
Trade creditors	3,384	138
Accruals and deferred income	3,334	3,782
	<u>8,123</u>	<u>4,479</u>

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,089	709
	<u>1,089</u>	<u>709</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Foodbank	387,143	213,209	(191,573)	(54,404)	354,375
Foodbank wages	-	15,000	(62,539)	47,539	-
Foodbank warehouse	4,795	5,000	(16,660)	6,865	-
Food Pantry	1,582	8,593	(14,804)	4,629	-
	<u>393,520</u>	<u>241,802</u>	<u>(285,576)</u>	<u>4,629</u>	<u>354,375</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Foodbank	267,003	313,250	(156,669)	(36,441)	387,143
Foodbank wages	-	17,500	(53,885)	36,385	-
Foodbank warehouse	4,469	5,000	(4,674)	-	4,795
Workington Town Council	1,922	-	(1,978)	56	-
Food Pantry	-	11,334	(9,752)	-	1,582
	<u>273,394</u>	<u>347,084</u>	<u>(226,958)</u>	<u>-</u>	<u>393,520</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>39,258</u>	<u>26,872</u>	<u>(22,426)</u>	<u>(4,629)</u>	<u>39,075</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>35,240</u>	<u>23,660</u>	<u>(19,642)</u>	<u>-</u>	<u>39,258</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,095	4,969	6,064
Current assets/(liabilities)	37,980	349,406	387,386
	<u>39,075</u>	<u>354,375</u>	<u>393,450</u>

COCKERMOUTH CHRISTIAN CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	634	6,835	7,469
Current assets/(liabilities)	38,624	386,685	425,309
	<u>39,258</u>	<u>393,520</u>	<u>432,778</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).












76669 Final Accounts 2024 03 31

Final Audit Report

2025-01-31

Created:	2025-01-31
By:	Jo-Anna Cubby (Jo-Anna.Cubby@armstrongwatson.co.uk)
Status:	Signed
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