

CHRIST CENTRAL MANCHESTER LIMITED

England & Wales · Charity number 1117856

Details

Other names THE HOPE CHURCH MANCHESTER LIMITED

Status Registered

Legal form Charitable company

Company number [05929749](#)

Registered 2007-02-06

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

Contact

Address 121 East Avenue
Heald Green
Cheadle
Cheshire
SK8 3BS

Phone 07917900826

Email info@christcentral.org.uk

Website www.christcentral.org.uk

Activities

Objects: 4 THE CHARITY'S OBJECTS ARE:A. TO ADVANCE CHRISTIANITY IN ACCORDANCE WITH THE STATEMENT OF FAITH CONTAINED IN THE APPENDIX TO THIS MEMORANDUM OF ASSOCIATION IN MANCHESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. B. TO RELIEVE AGED PERSONS AND PERSONS IN CONDITIONS OF NEED HARDSHIP SICKNESS OR DISTRESS ARISING THEREFROM WHETHER IN CONNECTION WITH HOUSING OR ACCOMMODATION OR SHELTER OR ANY OTHER PURPOSES (WHETHER BY WAY OF LOAN GIFT THE PROVISION OF ACCOMMODATION OR SHELTER OR IN ANY OTHER WAY) IN MANCHESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.C. TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN MANCHESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.D. TO ADVANCE EDUCATION WHETHER OF CHILDREN (ABOVE OR BELOW COMPULSORY SCHOOL AGE) OR OF ADULTS.

Activities: Sunday afternoon meetings at The Go Church building (Salford), including childrens and youth work. Meetings and social activities for students. Small midweek groups meeting across Salford & Manchester. Supporting social action projects across greater Manchester. Hosting regular Alpha courses.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN MANCHESTER, OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD.
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£189,634	£174,864	-	-
2024-03-31	£178,958	£186,035	-	-
2023-03-31	£164,212	£172,584	-	-
2022-03-31	£193,457	£127,709	-	-
2021-03-31	£188,473	£132,467	-	-

Trustees

Name	Role	Appointed
Jason Kapp	Chair	2018-11-09
Anne Solway		2020-01-01
Benjamin Joseph Evan Evans		2025-08-29
Matthew Stephen Lyall		2020-01-01
Munkhtuya Sukhbaatar		2026-02-01

CHRIST CENTRAL MANCHESTER LIMITED

England & Wales - Charity number 1117856

Accounts

Company Registration Number: 05929749

Charity Registration Number: 1117856

CHRIST CENTRAL MANCHESTER LIMITED
REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

**Extraordinary,
never ordinary**

Helping to drive businesses and
individuals forward to meet their goals.

Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Pages
Report of the Trustees/Directors	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities/Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report and unaudited financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland, published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

OBJECTS AND ACTIVITIES

The principal objects of the charity are:

1. To advance Christianity, in accordance with the Statement of Faith shown below, in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
2. To relieve aged persons and persons in conditions of need, hardship, sickness or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
3. To promote and fulfil such other charitable purposes beneficial to the community in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
4. To advance education whether of children (above or below compulsory school age) or of adults.

Statement of Faith

We believe in:

1. The one true God who lives eternally in three persons - the Father, the Son and the Holy Spirit.
2. The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.
3. The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God - fully trustworthy for faith and conduct.
4. The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.
5. The incarnation of God's eternal Son, the Lord Jesus Christ - born of the virgin Mary, truly divine and truly human, yet without sin.
6. The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.
7. The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.
8. The justification of sinners solely by the grace of God through faith in Christ.
9. The ministry of God and The Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.
10. The Church, the body of Christ both local and universal, the priesthood of all believers - given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.
11. The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees regularly review the objects and activities of the charity and, as part of this review, have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to active members of the Church and the wider community of Manchester.

During the year under review, the main areas of progress and achievement included:

- The Church has become established at Glenn House, Media City, Salford.
- We continue to utilise technology for meetings enabling face to face and video conference-based attendance.
- The granting of gifts to individuals in need and to other charitable organisations with similar objectives.
- Continuing support of refugees and asylum seekers who are part of the Church, or who have been linked to the Church through Welcome Churches.
- Ongoing participation in the national 'Alpha' evangelism/outreach initiatives.
- Continued provision of training to those belonging to the Church, via video conferencing software and face to face as appropriate.
- We have continued our involvement with Barnabus, a charity supporting the homeless in Manchester in their journey off the streets.
- Continued engagement with Salford Foodbank.
- We have maintained our relationship with Kerith Community Church in Bracknell.
- We have organised and held a successful church weekend away, with the teaching provided by Helen and Terry Hotchkiss from Grace Church Shrewsbury.
- We have continued to provide child and youth meetings for children of Church members and visiting children.

The trustees are very happy with the overall outcome of the above in meeting the charity's stated objectives and envisage sustained growth and development of the Church within the foreseeable future.

FINANCIAL REVIEW

Total income has increased from £178,958 for the year ended 31 March 2024 to £189,634 for the year ended 31 March 2025.

During the year, overall expenditure reduced from £186,035 to £174,864. The overall results for the year reflect net incoming resources of £14,770 (2024: net outgoing resources of £7,077).

The Balance Sheet at 31 March 2025 reflects total net assets of £192,344 (2024: net assets of £177,574) including net current assets/cash liquidity of £182,074 (2024: £166,504).

The trustees are satisfied with the financial position of the Church at 31 March 2025 and remain optimistic that the strategies in place will lead to the Church being able to fulfil its medium-term growth objectives.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

Investment Policy

The charity's surplus funds are invested in an account with Barclays Bank. The trustees have power to invest any money belonging to the charity as they see fit.

Reserves Policy

Unrestricted reserves represent savings held for future investment in staff, venues and church planting. Within those reserves, it is the intention of the trustees to always hold a minimum of three months' average gross expenditure across the unrestricted funds. This equated to reserves of approximately £42,000 at 31 March 2025 (£44,000 at 31 March 2024), which were comfortably exceeded at both balance sheet dates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a private charitable company limited by guarantee, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 8 September 2006 and was registered with the Charity Commission from 6 February 2007. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of Trustees

New trustees are appointed on the recommendation of existing trustees/members. There is a required minimum of three trustees but no maximum number.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the Church membership/congregation. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are also encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet three times per year. Day to day operational matters are delegated to the Church leaders.

Related Parties

The Church is supported through local networks with other churches in Greater Manchester, and also by Kerith Community Church, based in Bracknell UK.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems in place to monitor those risks and to take action where necessary to mitigate them.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Christ Central Manchester Limited
Company Registration Number:	05929749 (England and Wales)
Charity Registration Number:	1117856
Date of Incorporation:	8 September 2006
Registered Office:	121 East Avenue Heald Green Cheadle SK8 3BS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE INFORMATION *(continued)*

Place of Business:	Glenn House Houston Park Salford M50 2RP
Directors and Trustees:	Dr Rosalind Morley (resigned 29.08.25) Mr Jason Kapp Mrs Anne Solway Mr Matthew Lyall Mr Benjamin Evans (appointed 29.08.25)
Company Secretary:	Mr Matthew Chandler
Church Leader:	Mr Keith Gamon
Independent Examiner:	Mr J Lester FCA Baines Jewitt Limited Chartered Accountants Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU
Bankers:	Barclays Bank plc 51 Mosley Street Manchester M2 3HQ

PLANS FOR FUTURE PERIODS

The Church's planned initiatives for the current and subsequent financial years include the following:

- To continue to provide pastoral care, Bible-based teaching and Christ-centred evangelism, using the best tools available.
- As government and scientific advice changes, we will aim to follow best practice to ensure the safety and support of all who engage with the church in any way.
- Continuing pastoral/care network, including support and care for refugees and asylum seekers within the Church. We will expand our work with Welcome Churches as we seek to provide a welcome environment for those arriving in the Manchester area from other nations.
- To involve and support as many as possible in mid-week group ministry.
- Delivery of high quality children's work, youth work and student activities.
- Participation in the national Alpha evangelism/outreach initiative.
- Continuing our support for churches in Zambia that we have a relationship with.
- Participation in supporting the local community, particularly through Salford Foodbank and Barnabus Manchester.
- To find more ways to engage and support the growing population living and working within Greater Manchester and in particular those living near our new home.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR FUTURE PERIODS (continued)

- We are taking on more space on the first floor of Glenn House; phase one use of this additional space is to provide a kitchen, which will allow us to provide improved catering options for Church activities. Phase two will be to increase the main auditorium floor space.
- To ensure that we keep the Church on a secure financial basis, with the understanding that we will be using some of our financial reserves as we establish and grow our presence and impact within Salford and Greater Manchester.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors/trustees on 3 December 2025 and signed on their behalf by:

Mr J Kapp
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity trustees of the company (who are also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TU**

Dated: 9 December 2025

JL/AJW

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	2	178,090	167,068	8,541	8,791	186,631	175,859
Interest receivable	3	2,580	1,922	-	-	2,580	1,922
Other income		423	1,177	-	-	423	1,177
TOTAL INCOME		181,093	170,167	8,541	8,791	189,634	178,958
EXPENDITURE							
Charitable activities	4	166,323	176,666	8,541	9,369	174,864	186,035
TOTAL EXPENDITURE		166,323	176,666	8,541	9,369	174,864	186,035
Net income/(expenditure) for the year	6	14,770	(6,499)	-	(578)	14,770	(7,077)
Transfers between funds		-	(569)	-	569	-	-
Net movement in funds		14,770	(7,068)	-	(9)	14,770	(7,077)
Reconciliation of funds:							
Total funds brought forward	15	177,574	184,642	-	9	177,574	184,651
Total Funds Carried Forward	14&15	192,344	177,574	-	-	192,344	177,574

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)
(Company Registration Number: 05929749)

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	11		10,270		11,070
CURRENT ASSETS					
Debtors and prepayments	12	7,275		7,214	
Cash at bank and in hand		187,051		173,454	
		194,326		180,668	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	13	(12,252)		(14,164)	
NET CURRENT ASSETS			182,074		166,504
NET ASSETS			192,344		177,574
FUNDS	14&15				
Unrestricted funds			192,344		177,574
Restricted funds			-		-
			192,344		177,574

For the year ending 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the directors and trustees on 3 December 2025 and signed on their behalf by:

Mr J Kapp
Chair of Trustees

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christ Central Manchester Limited is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES (Continued)

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets with a cost of at least £500 are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Furniture and equipment - 25% reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Gift aid offerings	134,535	152,779	8,379	8,075	142,914	160,854
Non-gift aid offerings	6,085	7,199	162	716	6,247	7,915
Church weekend away	6,971	7,090	-	-	6,971	7,090
Gift day income (incl. gift aid)	30,499	-	-	-	30,499	-
	178,090	167,068	8,541	8,791	186,631	175,859
	=====	=====	=====	=====	=====	=====

3. INTEREST RECEIVABLE

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Bank interest	2,541	1,903	-	-	2,541	1,903
Interest on gift aid tax recovery	39	19	-	-	39	19
	2,580	1,922	-	-	2,580	1,922
	=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 14.

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

See page 15.

6. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2025	2024
	£	£
Depreciation	3,427	3,693
Loss on disposal of fixed assets	-	401
Independent Examiner's and other accountancy fees:		
- external scrutiny	2,650	2,525
- other costs (including over provision re prior year £120 (2024: over provision £330))	2,900	2,665
	=====	=====

7. STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Gross wages and salaries	78,082	77,494
Employer's national insurance costs	1,853	1,779
Pension contributions	7,558	7,810
	-----	-----
	87,493	87,083
	=====	=====

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was three (2024: three).

The total remuneration paid to Key Management Personnel during the year was £47,372 (2024: £52,021).

8. PENSION SCHEME

The pension costs of £7,558 (2024: £7,810) represent payments to defined contribution pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2024: none).

10. TAXATION

As a registered charity, Christ Central Manchester is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. TANGIBLE FIXED ASSETS

	Furniture and Equipment £
Cost	
At 1 April 2024	23,544
Additions	2,627
Disposals	-

At 31 March 2025	26,171
	=====
Accumulated Depreciation	
At 1 April 2024	12,474
Charge for the year	3,427
Eliminated on disposal	-

At 31 March 2025	15,901
	=====
Net Book Value	
At 1 April 2024	11,070
	=====
At 31 March 2025	10,270
	=====

There were no capital commitments at 31 March 2025 (2024: £nil).

12. DEBTORS AND PREPAYMENTS

	Total 2025 £	Total 2024 £
Taxation recoverable on gift aid donations	2,475	2,414
Other debtors and prepayments	4,800	4,800
	-----	-----
	7,275	7,214
	=====	=====

13. CREDITORS AND ACCRUALS: Amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors and accruals	11,057	12,582
Taxation and social security	1,195	1,582
	-----	-----
	12,252	14,164
	=====	=====

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	10,270	-	10,270
Cash at bank and in hand	187,051	-	187,051
Other net current liabilities	(4,977)	-	(4,977)
	-----	-----	-----
	192,344	-	192,344
	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. STATEMENT OF FUNDS
2025

	At beginning of Year £	Income £	Expenditure £	Transfers Between funds £	At end of Year £
General funds	177,574	181,093	166,323	-	192,344
Restricted funds: Zambia Fund	-	8,541	8,541	-	-
Total funds	177,574 =====	189,634 =====	174,864 =====	- =====	192,344 =====

	At beginning of Year £	Income £	Expenditure £	Transfers Between funds £	At end of Year £
General funds	184,642	170,167	176,666	(569)	177,574
Restricted funds: Zambia Fund	9	8,791	9,369	569	-
Total funds	184,651 =====	178,958 =====	186,035 =====	- =====	177,574 =====

Restricted Funds

Zambia Fund - this fund is for individuals to provide support to the Street Life project run by a related church in Kitwe, Zambia, which supports children through school. The deficit for 2024 was funded from the general funds of the Church.

16. CONTROLLING PARTY

Throughout the current and previous years, the charity was under the control of the Board of Trustees.

17. RELATED PARTY TRANSACTIONS

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £76,281 (2024: £65,472).

The wife and son of trustee Mr J Kapp are both trustees of Salford Foodbank. The Church made gifts to Salford Foodbank during the year totalling £600 (2024: £600).

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Costs directly allocated to activities:							
Staff costs	Staff role	61,876	62,726	-	-	61,876	62,726
Contract hire staff	Direct	3,238	3,223	-	-	3,238	3,223
Venue hire	Direct	27,600	26,640	-	-	27,600	26,640
Improvements to leasehold property	Direct	1,882	2,367	-	-	1,882	2,367
Advertising and publicity	Direct	785	817	-	-	785	817
Insurances, licences and subscriptions	Direct	1,825	1,835	-	-	1,825	1,835
Production equipment	Direct	497	275	-	-	497	275
Staff expenses	Direct	213	246	-	-	213	246
Leadership team	Direct	299	412	-	-	299	412
Regional expenses	Direct	1,401	812	-	-	1,401	812
Evangelism	Direct	361	703	-	-	361	703
Connections	Direct	1,396	1,672	-	-	1,396	1,672
Children and youth	Direct	2,601	3,923	-	-	2,601	3,923
High Sundays	Direct	222	352	-	-	222	352
Pastoral expenses	Direct	2,712	3,435	-	-	2,712	3,435
Conferences and training	Direct	2,330	1,743	-	-	2,330	1,743
Events	Direct	-	235	-	-	-	235
Church weekend away	Direct	8,797	8,802	-	-	8,797	8,802
Giving	Direct	9,895	17,719	8,541	9,369	18,436	27,088
Miscellaneous equipment	Direct	771	1,269	-	-	771	1,269
Depreciation	Equipment type	1,440	1,692	-	-	1,440	1,692
Loss on disposal of fixed assets	Equipment type	-	47	-	-	-	47
Support costs	See below	30,431	30,312	-	-	30,431	30,312
Governance costs	See below	5,751	5,409	-	-	5,751	5,409
		166,323	176,666	8,541	9,369	174,864	186,035
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

	Basis of Apportionment	Support Costs Unrestricted Funds		Governance Costs Unrestricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Staff costs	Staff role	25,617	24,357	-	-	25,617	24,357
Office running costs	Direct	2,827	3,600	-	-	2,827	3,600
Depreciation	Equipment type	1,987	2,001	-	-	1,987	2,001
Loss on disposal of fixed assets	Equipment type	-	354	-	-	-	354
Accountancy and independent examination	Direct	-	-	5,550	5,190	5,550	5,190
Bank charges	Direct	-	-	201	219	201	219
		30,431	30,312	5,751	5,409	36,182	35,721
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED

England & Wales - Charity number 1117856

Accounts

Company Registration Number: 05929749

Charity Registration Number: 1117856

CHRIST CENTRAL MANCHESTER LIMITED
REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Pages
Report of the Trustees/Directors	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities/Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

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

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland, published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

OBJECTS AND ACTIVITIES

The principal objects of the charity are:

1. To advance Christianity, in accordance with the Statement of Faith shown below, in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
2. To relieve aged persons and persons in conditions of need, hardship, sickness or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
3. To promote and fulfil such other charitable purposes beneficial to the community in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
4. To advance education whether of children (above or below compulsory school age) or of adults.

Statement of Faith

We believe in:

1. The one true God who lives eternally in three persons - the Father, the Son and the Holy Spirit.
2. The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.
3. The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God - fully trustworthy for faith and conduct.
4. The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.
5. The incarnation of God's eternal Son, the Lord Jesus Christ - born of the virgin Mary, truly divine and truly human, yet without sin.
6. The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.
7. The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.
8. The justification of sinners solely by the grace of God through faith in Christ.
9. The ministry of God and The Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.
10. The Church, the body of Christ both local and universal, the priesthood of all believers - given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.
11. The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees regularly review the objects and activities of the charity and, as part of this review, have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to active members of the Church and the wider community of Manchester.

During the year under review, the main areas of progress and achievement included:

- The Church has become established at Glenn House, Media City, Salford.
- We continue to utilise technology for meetings enabling face to face and video conference-based attendance.
- The granting of gifts to individuals in need and to other charitable organisations with similar objectives.
- Continuing support of refugees and asylum seekers who are part of the Church, or who have been linked to the Church through Welcome Churches.
- Ongoing participation in the national 'Alpha' evangelism/outreach initiatives.
- Continued provision of training to those belonging to the Church, via video conferencing software and face to face as appropriate.
- We have continued our involvement with Barnabus, a charity supporting the homeless in Manchester in their journey off the streets.
- Continued engagement with Salford Foodbank.
- We have ended relationships with the Christ Central Churches group but have increased our relationship with Kerith Community Church in Bracknell.
- We have organised and held a successful Church weekend away, with the teaching provided by Simon Benham from Kerith Community Church.
- We have continued to provide child and youth meetings for children of Church members and visiting children.

The trustees are very happy with the overall outcome of the above in meeting the charity's stated objectives and envisage sustained growth and development of the Church within the foreseeable future.

FINANCIAL REVIEW

Total income has increased from £164,212 for the year ended 31 March 2023 to £178,958 for the year ended 31 March 2024.

During the year, overall expenditure increased from £172,584 to £186,035. The overall results for the year reflect net outgoing resources of £7,077 (2023: net outgoing resources of £8,372).

The Balance Sheet at 31 March 2024 reflects total net assets of £177,574 (2023: net assets of £184,651) including net current assets/cash liquidity of £166,504 (2023: £172,029).

The trustees are satisfied with the financial position of the Church at 31 March 2024 and remain optimistic that the strategies in place will lead to the Church being able to fulfil its medium-term growth objectives.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

Investment Policy

The charity's surplus funds are invested in an account with Barclays Bank. The trustees have power to invest any money belonging to the charity as they see fit.

Reserves Policy

Unrestricted reserves represent savings held for future investment in staff, venues and church planting. Within those reserves, it is the intention of the trustees to always hold a minimum of three months' average gross expenditure across the unrestricted funds. This equated to reserves of approximately £44,000 at 31 March 2024 (£41,000 at 31 March 2023), which were comfortably exceeded at both balance sheet dates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a private charitable company limited by guarantee, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 8 September 2006 and was registered with the Charity Commission from 6 February 2007. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of Trustees

New trustees are appointed on the recommendation of existing trustees/members. There is a required minimum of three trustees but no maximum number.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the Church membership/congregation. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are also encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet three times per year. Day to day operational matters are delegated to the Church leaders.

Related Parties

In December 2023, the Church ended its relationship with Christ Central Churches which had previously provided oversight and direction. The relationship ended amicably as a result of theological differences on the role of women in leadership. The Church is supported through local networks with other churches in Greater Manchester, and also by Kerith Community Church, based in Bracknell UK.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems in place to monitor those risks and to take action where necessary to mitigate them.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Christ Central Manchester Limited
Company Registration Number:	05929749 (England and Wales)
Charity Registration Number:	1117856
Date of Incorporation:	8 September 2006
Principal and Registered Office:	121 East Avenue Heald Green Cheadle SK8 3BS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE INFORMATION *(continued)*

Directors and Trustees:	Dr Rosalind Morley Mr Jason Kapp Mrs Anne Solway Mr Matthew Lyall
Company Secretary:	Mr Matthew Chandler
Church Leader:	Mr Keith Gamon
Independent Examiner:	Mr J Lester FCA Baines Jewitt Limited Chartered Accountants Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU
Bankers:	Barclays Bank plc 51 Mosley Street Manchester M2 3HQ

PLANS FOR FUTURE PERIODS

The church's planned initiatives for the current and subsequent financial years include the following:

- To continue to provide pastoral care, Bible-based teaching and Christ-centred evangelism, using the best tools available.
- As government and scientific advice changes, we will aim to follow best practice to ensure the safety and support of all who engage with the church in any way.
- Continuing pastoral/care network, including support and care for refugees and asylum seekers within the Church. We will expand our work with Welcome Churches as we seek to provide a welcome environment for those arriving in the Manchester area from other nations.
- To involve and support as many as possible in mid-week group ministry.
- Delivery of high quality children's work, youth work and student activities.
- Participation in the national Alpha evangelism/outreach initiative.
- Continuing our support for churches in Zambia that we have a relationship with.
- Participation in supporting the local community, particularly through Salford Foodbank and Barnabus Manchester.
- To find more ways to engage and support the growing population living and working within Greater Manchester and in particular those living near our new home.
- If our finances permit us to, we intend to increase the amount of floor space we occupy at Glenn House, renting the entirety of the first floor. If we proceed, this will allow us to expand the main auditorium and add a kitchen.
- To ensure that we keep the Church on a secure financial basis, with the understanding that we will be using some of our financial reserves as we establish and grow our presence and impact within Salford and Greater Manchester.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors/trustees on 6 October 2024 and signed on their behalf by:

Mr J Kapp
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity trustees of the company (who are also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TU**

Dated: 9 October 2024

JL/AJW

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	2	167,068	155,923	8,791	7,806	175,859	163,729
Interest receivable	3	1,922	361	-	-	1,922	361
Other income		1,177	122	-	-	1,177	122
TOTAL INCOME		170,167	156,406	8,791	7,806	178,958	164,212
EXPENDITURE							
Charitable activities	4	176,666	164,110	9,369	8,474	186,035	172,584
TOTAL EXPENDITURE		176,666	164,110	9,369	8,474	186,035	172,584
Net income/(expenditure) for the year	6	(6,499)	(7,704)	(578)	(668)	(7,077)	(8,372)
Transfers between funds		(569)	-	569	-	-	-
Net movement in funds		(7,068)	(7,704)	(9)	(668)	(7,077)	(8,372)
Reconciliation of funds:							
Total funds brought forward	15	184,642	192,346	9	677	184,651	193,023
Total Funds Carried Forward	14&15	177,574	184,642	-	9	177,574	184,651

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CHRIST CENTRAL MANCHESTER LIMITED

(a Company Limited by Guarantee)
(Company Registration Number: 05929749)

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	11		11,070		12,622
CURRENT ASSETS					
Debtors and prepayments	12	7,214		7,835	
Cash at bank and in hand		173,454		181,765	
		180,668		189,600	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	13	(14,164)		(17,571)	
NET CURRENT ASSETS			166,504		172,029
NET ASSETS			177,574		184,651
FUNDS	14&15				
Unrestricted funds			177,574		184,642
Restricted funds			-		9
			177,574		184,651

For the year ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the directors and trustees on 6 October 2024 and signed on their behalf by:

Mr J Kapp
Chair of Trustees

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christ Central Manchester Limited is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (Continued)

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets with a cost of at least £500 are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures, fittings and equipment - 25% reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Gift aid offerings	152,779	148,827	8,075	7,590	160,854	156,417
Non-gift aid offerings	7,199	7,096	716	216	7,915	7,312
Church weekend away	7,090	-	-	-	7,090	-
	167,068	155,923	8,791	7,806	175,859	163,729
	=====	=====	=====	=====	=====	=====

3. INTEREST RECEIVABLE

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Bank interest	1,903	359	-	-	1,903	359
Interest on gift aid tax recovery	19	2	-	-	19	2
	1,922	361	-	-	1,922	361
	=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 14.

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

See page 15.

6. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2024	2023
	£	£
Depreciation	3,693	4,210
Loss on disposal of fixed assets	401	176
Independent Examiner's and other accountancy fees:		
- external scrutiny	2,525	2,400
- other costs (including over provision re prior year £330 (2023: over provision £450))	2,665	2,730
	=====	=====

7. STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Gross wages and salaries	77,494	70,341
Employer's national insurance costs	1,779	1,595
Pension contributions	7,810	6,334
Death in service cover	-	480
	-----	-----
	87,083	78,750
	=====	=====

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was three (2023: three).

The total remuneration paid to Key Management Personnel during the year was £52,021 (2023: £49,754).

8. PENSION SCHEME

The pension costs of £7,810 (2023: £6,334) represent payments to defined contribution pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2023: £nil).

10. TAXATION

As a registered charity, Christ Central Manchester is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. TANGIBLE FIXED ASSETS

	Furniture and Equipment £
Cost	
At 1 April 2023	26,365
Additions	2,542
Disposals	(5,363)
At 31 March 2024	23,544
	=====
Accumulated Depreciation	
At 1 April 2023	13,743
Charge for the year	3,693
Eliminated on disposal	(4,962)
At 31 March 2024	12,474
	=====
Net Book Value	
At 1 April 2023	12,622
	=====
At 31 March 2024	11,070
	=====

There were no capital commitments at 31 March 2024 (2023: £nil).

12. DEBTORS AND PREPAYMENTS

	Total 2024 £	Total 2023 £
Taxation recoverable on gift aid donations	2,414	2,605
Other debtors and prepayments	4,800	5,230
	7,214	7,835
	=====	=====

13. CREDITORS AND ACCRUALS: Amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors and accruals	12,582	16,026
Taxation and social security	1,582	1,545
	14,164	17,571
	=====	=====

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	11,070	-	11,070
Cash at bank and in hand	173,454	-	173,454
Other net current liabilities	(6,950)	-	(6,950)
	177,574	-	177,574
	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. STATEMENT OF FUNDS

	At beginning of Year £	Income £	Expenditure £	Transfers Between funds £	At end of Year £
General funds	184,642	170,167	176,666	(569)	177,574
Restricted funds: Zambia Fund	9	8,791	9,369	569	-
Total funds	<u>184,651</u> =====	<u>178,958</u> =====	<u>186,035</u> =====	<u>-</u> =====	<u>177,574</u> =====
2023					
	At beginning of Year £	Income £	Expenditure £	Transfers Between funds £	At end of Year £
General funds	192,346	156,406	164,110	-	184,642
Restricted funds: Zambia Fund	677	7,806	8,474	-	9
Total funds	<u>193,023</u> =====	<u>164,212</u> =====	<u>172,584</u> =====	<u>-</u> =====	<u>184,651</u> =====

Restricted Funds

Zambia Fund - this fund is for individuals to provide support to the Street Life project run by a related church in Kitwe, Zambia, which supports children through school. The deficit for 2024 has been funded from the general funds of the Church.

16. CONTROLLING PARTY

Throughout the current and previous years, the charity was under the control of the Board of Trustees.

17. RELATED PARTY TRANSACTIONS

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £65,472 (2023: £60,903).

The wife and son of trustee Mr J Kapp are both trustees of Salford Foodbank. The Church made gifts to Salford Foodbank during the year totalling £600 (2023: £nil).

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Costs directly allocated to activities:							
Staff costs	Staff role	62,726	55,518	-	-	62,726	55,518
Contract hire staff	Direct	3,223	2,278	-	-	3,223	2,278
Venue hire	Direct	26,640	20,330	-	-	26,640	20,330
Improvements to leasehold property	Direct	2,367	18,944	-	-	2,367	18,944
Advertising and publicity	Direct	817	906	-	-	817	906
Insurances, licences and subscriptions	Direct	1,835	1,731	-	-	1,835	1,731
Production equipment	Direct	275	296	-	-	275	296
Staff expenses	Direct	246	718	-	-	246	718
Leadership team	Direct	412	353	-	-	412	353
Regional expenses	Direct	812	193	-	-	812	193
Evangelism	Direct	703	812	-	-	703	812
Connections	Direct	1,672	1,636	-	-	1,672	1,636
Children and youth	Direct	3,923	2,595	-	-	3,923	2,595
High Sundays	Direct	352	361	-	-	352	361
Pastoral expenses	Direct	3,435	2,155	-	-	3,435	2,155
Conferences and training	Direct	1,743	1,827	-	-	1,743	1,827
Events	Direct	235	1,035	-	-	235	1,035
Church weekend away	Direct	8,802	-	-	-	8,802	-
Giving	Direct	17,719	11,835	9,369	8,474	27,088	20,309
Miscellaneous equipment	Direct	1,269	4,432	-	-	1,269	4,432
Depreciation	Equipment type	1,692	2,273	-	-	1,692	2,273
Loss on disposal of fixed assets	Equipment type	47	-	-	-	47	-
Support costs	See below	30,312	28,585	-	-	30,312	28,585
Governance costs	See below	5,409	5,297	-	-	5,409	5,297
		176,666	164,110	9,369	8,474	186,035	172,584
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

	Basis of Apportionment	Support Costs Unrestricted Funds		Governance Costs Unrestricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Staff costs	Staff role	24,357	23,232	-	-	24,357	23,232
Office running costs	Direct	3,600	3,240	-	-	3,600	3,240
Depreciation	Equipment type	2,001	1,937	-	-	2,001	1,937
Loss on disposal of fixed assets	Equipment type	354	176	-	-	354	176
Accountancy and independent examination	Direct	-	-	5,190	5,130	5,190	5,130
Bank charges	Direct	-	-	219	167	219	167
		30,312	28,585	5,409	5,297	35,721	33,882
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED

England & Wales - Charity number 1117856

Accounts

Company Registration Number: 05929749

Charity Registration Number: 1117856

CHRIST CENTRAL MANCHESTER LIMITED
REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Pages
Report of the Trustees/Directors	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities/Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and unaudited financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland, published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

OBJECTS AND ACTIVITIES

The principal objects of the charity are:

1. To advance Christianity, in accordance with the Statement of Faith shown below, in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
2. To relieve aged persons and persons in conditions of need, hardship, sickness or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
3. To promote and fulfil such other charitable purposes beneficial to the community in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
4. To advance education whether of children (above or below compulsory school age) or of adults.

Statement of Faith

We believe in:

1. The one true God who lives eternally in three persons - the Father, the Son and the Holy Spirit.
2. The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.
3. The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God - fully trustworthy for faith and conduct.
4. The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.
5. The incarnation of God's eternal Son, the Lord Jesus Christ - born of the virgin Mary, truly divine and truly human, yet without sin.
6. The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.
7. The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.
8. The justification of sinners solely by the grace of God through faith in Christ.
9. The ministry of God and The Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.
10. The Church, the body of Christ both local and universal, the priesthood of all believers - given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.
11. The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees regularly review the objects and activities of the charity and, as part of this review, have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to active members of the church and the wider community of Manchester.

During the year under review, the main areas of progress and achievement included:

- A new home was located at Glenn house, Media City, Salford.
- As a result of work by an external contractor and decorating work by members of the Church, we were able to move into our new home. Glenn house is now our Sunday venue, administration base and venue for prayer and other meetings.
- We have employed Esther Gamon in a part time pastoral role, with primary responsibility for women within the church and we are pleased with the improved pastoral support we have been able to offer as a result.
- We continue to utilise technology for meetings enabling face to face and video conference-based attendance.
- The granting of gifts to individuals in need and to other charitable organisations with similar objectives.
- Continuing support of refugees and asylum seekers who are part of the church, or who have been linked to the church through Welcome Churches.
- Ongoing participation in the national 'Alpha' evangelism/outreach initiatives.
- Continued provision of support for parents with their ongoing needs to raise their children with Christian input.
- Continued provision of training to those belonging to the Church, via video conferencing software and face to face as appropriate.
- We have increased our involvement with Barnabus a charity supporting the homeless in Manchester in their journey off the streets.
- Continued engagement with Salford Foodbank.
- Support for other churches locally, nationally and internationally, particularly through the releasing of leaders to help grow and equip the Christ Central Churches group.
- We have continued to provide child and youth meetings for children of church members and visiting children.

The trustees are very happy with the overall outcome of the above in meeting the charity's stated objectives and envisage sustained growth and development of the church within the foreseeable future.

FINANCIAL REVIEW

Total income has reduced from £201,718 for the year ended 31 March 2022 to £164,212 for the year ended 31 March 2023.

During the year, overall expenditure increased from £136,805 to £172,584 and this, combined with the reduced income referred to above, led to net outgoing resources for the year of £8,372 (2022: net incoming resources of £64,913).

The Balance Sheet at 31 March 2023 reflects total net assets of £184,651 (2022: net assets of £193,023) including net current assets/cash liquidity of £172,029 (2022: £190,823).

The trustees are satisfied with the financial position of the church at 31 March 2023 and remain optimistic that the strategies in place will lead to the church being able to fulfil its medium-term growth objectives.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Investment Policy

The charity's surplus funds are invested in an account with Barclays Bank. The trustees have power to invest any money belonging to the charity as they see fit.

Reserves Policy

Unrestricted reserves represent savings held for future investment in staff, venues and church planting. Within those reserves, it is the intention of the trustees to always hold a minimum of three months' average gross expenditure across the unrestricted funds. This equated to reserves of approximately £41,000 at 31 March 2023 (£32,000 at 31 March 2022), which were comfortably exceeded at both Balance Sheet dates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a private charitable company limited by guarantee, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 8 September 2006 and was registered with the Charity Commission from 6 February 2007. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of Trustees

New trustees are appointed on the recommendation of existing trustees/members. There is a required minimum of three trustees but no maximum number.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the church membership/congregation. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are also encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet three times per year. Day to day operational matters are delegated to the church leaders.

Related Parties

The church operates under the oversight/direction of Christ Central Churches (a charitable organisation which oversees church formation and training initiatives). There are also close links with other churches who are members of the Christ Central Churches family of churches.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems in place to monitor those risks and to take action where necessary to mitigate them.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Christ Central Manchester Limited
Company Registration Number:	05929749 (England and Wales)
Charity Registration Number:	1117856
Date of Incorporation:	8 September 2006
Principal and Registered Office:	121 East Avenue Heald Green Cheadle SK8 3BS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION *(continued)*

Directors and Trustees:	Dr Rosalind Morley Mr Jason Kapp Mrs Anne Solway Mr Matthew Lyall
Company Secretary:	Mr Matthew Chandler
Church Leader:	Mr Keith Gamon
Independent Examiner:	Mr J Lester FCA Baines Jewitt Limited Chartered Accountants Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU
Bankers:	Barclays Bank plc 51 Mosley Street Manchester M2 3HQ

PLANS FOR FUTURE PERIODS

The church's planned initiatives for the current and subsequent financial years include the following:

- To continue to provide pastoral care, Bible-based teaching and Christ-centred evangelism, using the best tools available.
- As government and scientific advice changes, we will aim to follow best practice to ensure the safety and support of all who engage with the church in any way.
- Expansion and development of the pastoral/care network, including support and care for refugees and asylum seekers within the church. We will expand our work with Welcome Churches as we seek to provide a welcome environment for those arriving in the Manchester area from other nations.
- To involve and support as many as possible in mid-week group ministry.
- Delivery of high quality children's work, youth work and student activities.
- Participation in the national Alpha evangelism/outreach initiative.
- Continued support of regional and national conferences and events.
- Support of the Christ Central Churches group and involvement in churches locally, nationally and internationally, and particularly continuing to develop links with partners in Zambia.
- Participation in supporting the local community, particularly through Salford Foodbank and Barnabus Manchester.
- To find more ways to engage and support the growing population living and working within Greater Manchester and in particular those living near our new home.
- To ensure that we keep the Church on a secure financial basis, with the understanding that we will be using some of our financial reserves as we establish and grow our presence and impact within Salford and Greater Manchester.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors/trustees on 10 December 2023 and signed on their behalf by:

Mr J Kapp
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity trustees of the company (who are also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

J Lester

**Mr J Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
Stockton-on-Tees
TS18 3TU**

Dated: 12 December 2023

JL/AJW

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	2	155,923	193,368	7,806	8,261	163,729	201,629
Interest receivable	3	361	12	-	-	361	12
Other income		122	77	-	-	122	77
TOTAL INCOME		156,406	193,457	7,806	8,261	164,212	201,718
EXPENDITURE							
Charitable activities	4	164,110	127,709	8,474	9,096	172,584	136,805
TOTAL EXPENDITURE		164,110	127,709	8,474	9,096	172,584	136,805
Net income/(expenditure) for the year	6	(7,704)	65,748	(668)	(835)	(8,372)	64,913
Transfer between funds		-	-	-	-	-	-
Net movement in funds		(7,704)	65,748	(668)	(835)	(8,372)	64,913
Reconciliation of funds:							
Total funds brought forward	15	192,346	126,598	677	1,512	193,023	128,110
Total Funds Carried Forward	14&15	184,642	192,346	9	677	184,651	193,023

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CHRIST CENTRAL MANCHESTER LIMITED

(a Company Limited by Guarantee)
(Company Registration Number: 05929749)

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	11		12,622		2,200
CURRENT ASSETS					
Debtors and prepayments	12	7,835		2,214	
Cash at bank and in hand		181,765		197,127	
		189,600		199,341	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	13	(17,571)		(8,518)	
NET CURRENT ASSETS			172,029		190,823
NET ASSETS			184,651		193,023
			=====		=====
FUNDS	14&15				
Unrestricted funds			184,642		192,346
Restricted funds			9		677
			184,651		193,023
			=====		=====

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the directors and trustees on 10 December 2023 and signed on their behalf by:

Mr J Kapp
Chair of Trustees

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christ Central Manchester Limited is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (Continued)

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets with a cost of at least £500 are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures, fittings and equipment - 25% reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Gift aid offerings	148,827	144,444	7,590	7,946	156,417	152,390
Non-gift aid offerings	7,096	2,937	216	315	7,312	3,252
Gift day giving	-	45,987	-	-	-	45,987
	155,923	193,368	7,806	8,261	163,729	201,629
	=====	=====	=====	=====	=====	=====

3. INTEREST RECEIVABLE

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Bank interest	359	10	-	-	359	10
Interest on gift aid tax recovery	2	2	-	-	2	2
	361	12	-	-	361	12
	=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 14.

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

See page 15.

6. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Depreciation	4,210	734
Loss on disposal of fixed assets	176	-
Independent Examiner's and other accountancy fees:		
- external scrutiny	2,400	2,275
- other costs (including over provision re prior year £450 (2022: over provision £90))	2,730	3,335
	=====	=====

7. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Gross wages and salaries	70,341	66,773
Employer's national insurance costs	1,595	2,463
Pension contributions	6,334	6,711
Death in service cover	480	229
	-----	-----
	78,750	76,176
	=====	=====

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was three (2022: two).

The total remuneration paid to Key Management Personnel during the year was £49,754 (2022: £48,814).

8. PENSION SCHEME

The pension costs of £6,334 (2022: £6,711) represent payments to defined contribution pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2022: £nil).

10. TAXATION

As a registered charity, Christ Central Manchester is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. TANGIBLE FIXED ASSETS

	Furniture and Equipment £
Cost	
At 1 April 2022	12,303
Additions	14,808
Disposals	(746)
At 31 March 2023	26,365
	=====
Accumulated Depreciation	
At 1 April 2022	10,103
Charge for the year	4,210
Eliminated on disposal	(570)
At 31 March 2023	13,743
	=====
Net Book Value	
At 1 April 2022	2,200
	=====
At 31 March 2023	12,622
	=====

There were no capital commitments at 31 March 2023 (2022: £nil).

12. DEBTORS AND PREPAYMENTS

	Total 2023 £	Total 2022 £
Taxation recoverable on gift aid donations	2,605	2,117
Other debtors and prepayments	5,230	97
	7,835	2,214
	=====	=====

13. CREDITORS AND ACCRUALS: Amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade creditors and accruals	16,026	7,054
Taxation and social security	1,545	1,464
	17,571	8,518
	=====	=====

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	12,622	-	12,622
Cash at bank and in hand	181,756	9	181,765
Other net current liabilities	(9,736)	-	(9,736)
	184,642	9	184,651
	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS

	At beginning of Year £	Income £	Expenditure £	At end of Year £
General funds	192,346	156,406	164,110	184,642
Restricted funds:				
Zambia Fund	677	7,806	8,474	9
Total funds	193,023 =====	164,212 =====	172,584 =====	184,651 =====

Restricted Funds

Zambia Fund - this fund is for individuals to provide support to the Street Life project run by a related church in Kitwe, Zambia. This supports children through school.

16. CONTROLLING PARTY

Throughout the current and previous years, the charity was under the control of the Board of Trustees.

17. RELATED PARTY TRANSACTIONS

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £60,903 (2022: £71,906).

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
Costs directly allocated to activities:							
Staff costs	Staff role	55,518	49,945	-	-	55,518	49,945
Contract hire staff	Direct	2,278	-	-	-	2,278	-
Venue hire	Direct	20,330	9,570	-	-	20,330	9,570
Improvements to leasehold property	Direct	18,944	-	-	-	18,944	-
Advertising and publicity	Direct	906	481	-	-	906	481
Insurances, licences and subscriptions	Direct	1,731	1,967	-	-	1,731	1,967
Production equipment	Direct	296	125	-	-	296	125
Staff expenses	Direct	718	311	-	-	718	311
Leadership team	Direct	353	307	-	-	353	307
Regional expenses	Direct	193	214	-	-	193	214
Evangelism	Direct	812	155	-	-	812	155
Connections	Direct	1,636	1,281	-	-	1,636	1,281
Children and youth	Direct	2,595	1,862	-	-	2,595	1,862
High Sundays	Direct	361	472	-	-	361	472
Pastoral expenses	Direct	2,155	1,891	-	-	2,155	1,891
Abortive building project costs	Direct	-	2,050	-	-	-	2,050
Conferences and training	Direct	1,827	1,048	-	-	1,827	1,048
Events	Direct	1,035	1,007	-	-	1,035	1,007
Giving	Direct	11,835	14,194	8,474	9,096	20,309	23,290
Miscellaneous equipment	Direct	4,432	-	-	-	4,432	-
Depreciation	Equipment type	2,273	186	-	-	2,273	186
Support costs	See below	28,585	34,872	-	-	28,585	34,872
Governance costs	See below	5,297	5,771	-	-	5,297	5,771
		164,110	127,709	8,474	9,096	172,584	136,805
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

	Basis of Apportionment	Support Costs Unrestricted Funds		Governance Costs Unrestricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
Staff costs	Staff role	23,232	26,231	-	-	23,232	26,231
Office running costs	Direct	3,240	8,093	-	-	3,240	8,093
Depreciation	Equipment type	1,937	548	-	-	1,937	548
Loss on disposal of fixed assets	Equipment type	176	-	-	-	176	-
Accountancy and independent examination	Direct	-	-	5,130	5,610	5,130	5,610
Bank charges	Direct	-	-	167	161	167	161
		28,585	34,872	5,297	5,771	33,882	40,643
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED

England & Wales - Charity number 1117856

Accounts

Company Registration Number: 05929749

Charity Registration Number: 1117856

CHRIST CENTRAL MANCHESTER LIMITED
REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Pages
Report of the Trustees/Directors	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities/Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and unaudited financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland, published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

OBJECTS AND ACTIVITIES

The principal objects of the charity are:

1. To advance Christianity, in accordance with the Statement of Faith shown below, in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
2. To relieve aged persons and persons in conditions of need, hardship, sickness or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
3. To promote and fulfil such other charitable purposes beneficial to the community in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
4. To advance education whether of children (above or below compulsory school age) or of adults.

Statement of Faith

We believe in:

1. The one true God who lives eternally in three persons - the Father, the Son and the Holy Spirit.
2. The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.
3. The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God - fully trustworthy for faith and conduct.
4. The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.
5. The incarnation of God's eternal Son, the Lord Jesus Christ - born of the virgin Mary, truly divine and truly human, yet without sin.
6. The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.
7. The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.
8. The justification of sinners solely by the grace of God through faith in Christ.
9. The ministry of God and The Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.
10. The Church, the body of Christ both local and universal, the priesthood of all believers - given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.
11. The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees regularly review the objects and activities of the charity and, as part of this review, have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to active members of the church and the wider community of Manchester.

During the year under review, the main areas of progress and achievement included:

1. The extraordinary situation of Covid-19 has proven a continuing challenge that the Church has risen to and has continued Sunday morning meetings providing an opportunity for worship and practical biblical teaching, via face to face and video conferencing software.
2. We have not been able to resume using our previous Sunday Morning venue of the Comedy Store (Manchester), but GO Church have kindly allowed us to use their building in Media City, Salford.
3. Ongoing participation in the national 'Alpha' evangelism/outreach initiatives.
4. The granting of gifts to individuals in need and to other charitable organisations with similar objectives.
5. Supporting refugees and asylum seekers who are part of the church, or who have been linked to the church through Welcome Churches.
6. Continued provision of support for parents with their ongoing needs to raise their children with Christian input.
7. Continued provision of training to those belonging to the Church, via video conferencing software and face to face as appropriate.
8. Continued expansion and development of the pastoral/care network.
9. Continued leadership structure that has allowed for sexual equality in input.
10. Support for other churches locally, nationally and internationally, particularly through the releasing of leaders to help grow and equip the Christ Central Churches group.
11. Continued high level of engagement with Salford Foodbank.
12. The financial situation has improved; both giving and expenditure have increased but the rate of increase in giving is greater than in expenditure. In particular, Sunday meeting costs fell dramatically in 2021 with meetings being hosted on Facebook and Zoom. Meeting room costs have not returned to pre-pandemic levels as some meetings early in the year continued to be held remotely and we are now using the GO Church building whose cost is lower than the Comedy Store.
13. During the year a lot of effort has been spent in trying to find us a new home for Sunday mornings and the search continues.

The trustees are very happy with the overall outcome of the above in meeting the charity's stated objectives and envisage sustained growth and development of the church within the foreseeable future.

FINANCIAL REVIEW

Total income has increased from £188,473 for the year ended 31 March 2021 to £201,718 for the year ended 31 March 2022.

During the year, overall expenditure increased from £132,467 to £136,805 and this, combined with the increased income referred to above, led to net incoming resources for the year of £64,913 (2021: net incoming resources of £56,006).

The Balance Sheet at 31 March 2022 reflects total net assets of £193,023 (2021: net assets of £128,110) including net current assets/cash liquidity of £190,823 (2021: £125,282).

The trustees are satisfied with the financial position of the church at 31 March 2022 and remain optimistic that the strategies in place will lead to the church being able to fulfil its medium-term growth objectives.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Investment Policy

The charity's surplus funds are invested in an account with Barclays Bank. The trustees have power to invest any money belonging to the charity as they see fit.

Reserves Policy

Unrestricted reserves represent savings held for future investment in staff, venues and church planting. Within those reserves, it is the intention of the trustees to always hold a minimum of three months' average gross expenditure across the unrestricted funds. This equated to reserves of approximately £32,000 at 31 March 2022 (£31,000 at 31 March 2021), which were comfortably exceeded at both Balance Sheet dates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a private charitable company limited by guarantee, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 8 September 2006 and was registered with the Charity Commission from 6 February 2007. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of Trustees

New trustees are appointed on the recommendation of existing trustees/members. There is a required minimum of three trustees but no maximum number.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the church membership/congregation. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are also encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet three times per year. Day to day operational matters are delegated to the church leaders.

Related Parties

The church operates under the oversight/direction of Christ Central Churches (a charitable organisation which oversees church formation and training initiatives). There are also close links with other churches who are members of the Christ Central Churches family of churches.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems in place to monitor those risks and to take action where necessary to mitigate them.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Christ Central Manchester Limited
Company Registration Number:	05929749 (England and Wales)
Charity Registration Number:	1117856
Date of Incorporation:	8 September 2006
Principal and Registered Office:	121 East Avenue Heald Green Cheadle SK8 3BS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE INFORMATION *(continued)*

Directors and Trustees:	Dr. Rosalind Morley Mr. Jacobus Renken (resigned 10.09.21) Mr. Jason Kapp Mrs. Anne Solway Mr. Matthew Lyall
Company Secretary:	Mr. Matthew Chandler
Church Leader:	Mr. Keith Gamon
Independent Examiner:	Mr. J. Lester FCA Baines Jewitt Limited Chartered Accountants Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA
Bankers:	Barclays Bank plc 51 Mosley Street Manchester M2 3HQ

PLANS FOR FUTURE PERIODS

The church's planned initiatives for the current and subsequent financial years include the following:

- To continue to provide pastoral care, Bible-based teaching and Christ-centred evangelism, using the best tools available.
- As government and scientific advice changes, we will aim to follow best practice to ensure the safety and support of all who engage with the church in any way.
- Continue to investigate venue options for a regular Sunday morning venue. Go Church have been a great blessing in allowing us to use their building on a Sunday afternoon, but we will investigate options for Sunday morning meetings to be able to resume.
- Expansion and development of the pastoral/care network, including support and care for refugees and asylum seekers within the church. We will expand our work with Welcome Churches as we seek to provide a welcome environment for those leaving Hong Kong and moving to the Manchester area who would like to join a Church.
- To involve and support as many as possible in mid-week group ministry.
- Delivery of high quality children's work, youth work and student activities.
- Participation in the national Alpha evangelism/outreach initiative.
- Continued support of regional and national conferences and events.
- Support of the Christ Central Churches group and involvement in churches locally, nationally and internationally, and particularly continuing to develop links with partners in Zambia.
- Participation in supporting the local community, particularly through Salford Foodbank and Barnabus Manchester.
- To find more ways to engage and support the growing population living and working within Manchester City centre.
- To aim for a deficit budget based on normal income and increased expenditure on a Sunday morning venue and increased pastoral staffing costs.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors/trustees on 02/10/22.....
and signed on their behalf by:

.....

Mr. J. Kapp
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CENTRAL MANCHESTER LIMITED**
(a Company Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

As the charity trustees of the company (who are also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA

Dated: 5 October 2022

JL/AJD

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	2	193,368	177,286	8,261	11,132	201,629	188,418
Interest receivable	3	12	30	-	-	12	30
Other income		77	25	-	-	77	25
TOTAL INCOME		<u>193,457</u>	<u>177,341</u>	<u>8,261</u>	<u>11,132</u>	<u>201,718</u>	<u>188,473</u>
EXPENDITURE							
Charitable activities	4	<u>127,709</u>	<u>122,729</u>	<u>9,096</u>	<u>9,738</u>	<u>136,805</u>	<u>132,467</u>
TOTAL EXPENDITURE		<u>127,709</u>	<u>122,729</u>	<u>9,096</u>	<u>9,738</u>	<u>136,805</u>	<u>132,467</u>
Net income/(expenditure) for the year	6	65,748	54,612	(835)	1,394	64,913	56,006
Transfer between funds		-	-	-	-	-	-
Net movement in funds		65,748	54,612	(835)	1,394	64,913	56,006
Reconciliation of funds:							
Total funds brought forward	15	<u>126,598</u>	<u>71,986</u>	<u>1,512</u>	<u>118</u>	<u>128,110</u>	<u>72,104</u>
Total Funds Carried Forward	14&15	<u>192,346</u>	<u>126,598</u>	<u>677</u>	<u>1,512</u>	<u>193,023</u>	<u>128,110</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)
(Company Registration Number: 05929749)

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	11		2,200		2,828
CURRENT ASSETS					
Debtors and prepayments	12	2,214		4,630	
Cash at bank and in hand		197,127		128,412	
		199,341		133,042	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	13	(8,518)		(7,760)	
NET CURRENT ASSETS			190,823		125,282
NET ASSETS			193,023		128,110
FUNDS	14&15				
Unrestricted funds			192,346		126,598
Restricted funds			677		1,512
			193,023		128,110

The trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profit or loss for each 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 charitable company.

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

Approved by the directors and trustees on ...02/10/22...
and signed on their behalf by:



Mr. J. Kapp
Chair of Trustees

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

I. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christ Central Manchester Limited is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (Continued)

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets with a cost of at least £500 are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures, fittings and equipment - 25% reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Gift aid offerings	144,444	148,617	7,946	10,190	152,390	158,807
Non-gift aid offerings	2,937	3,589	315	942	3,252	4,531
Gift day giving	45,987	25,080	-	-	45,987	25,080
	<u>193,368</u>	<u>177,286</u>	<u>8,261</u>	<u>11,132</u>	<u>201,629</u>	<u>188,418</u>

3. INTEREST RECEIVABLE

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Bank interest	10	27	-	-	10	27
Interest on gift aid tax recovery	2	3	-	-	2	3
	<u>12</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>30</u>

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 14.

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

See page 15.

6. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	734	944
Loss on disposal of fixed assets	-	350
Independent Examiner's and other accountancy fees:		
- external scrutiny	2,275	2,125
- other costs	3,335	3,125
	<u>6,344</u>	<u>6,419</u>

7. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Gross wages and salaries	66,773	63,693
Employer's national insurance costs	2,463	2,048
Pension contributions	6,711	6,104
Death in service cover	229	231
	<u>76,176</u>	<u>72,076</u>

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was two (2021: two).

The total remuneration paid to Key Management Personnel during the year was £48,814 (2021: £47,644).

8. PENSION SCHEME

The pension costs of £6,711 (2021: £6,104) represent payments to defined contribution pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2021: £nil).

10. TAXATION

As a registered charity, Christ Central Manchester is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. TANGIBLE FIXED ASSETS

	Furniture and Equipment £
Cost	
At 1 April 2021	12,197
Additions	106
Disposals	-
	<u>12,303</u>
At 31 March 2022	<u>12,303</u>
Accumulated Depreciation	
At 1 April 2021	9,369
Charge for the year	734
Eliminated on disposal	-
	<u>10,103</u>
At 31 March 2022	<u>10,103</u>
Net Book Value	
At 1 April 2021	<u>2,828</u>
At 31 March 2022	<u>2,200</u>

There were no capital commitments at 31 March 2022 (2021: £nil).

12. DEBTORS AND PREPAYMENTS

	Total 2022 £	Total 2021 £
Taxation recoverable on gift aid donations	2,117	3,286
Other debtors and prepayments	97	1,344
	<u>2,214</u>	<u>4,630</u>

13. CREDITORS AND ACCRUALS: Amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors and accruals	7,054	5,727
Taxation and social security	1,464	2,033
	<u>8,518</u>	<u>7,760</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	2,200	-	2,200
Cash at bank and in hand	196,450	677	197,127
Other net current liabilities	(6,304)	-	(6,304)
	<u>192,346</u>	<u>677</u>	<u>193,023</u>

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. STATEMENT OF FUNDS

	At beginning of Year £	Income £	Expenditure £	At end of Year £
General funds	126,598	193,457	127,709	192,346
Restricted funds:				
Zambia Fund	1,512	8,261	9,096	677
Total funds	<u>128,110</u>	<u>201,718</u>	<u>136,805</u>	<u>193,023</u>

Restricted Funds

Zambia Fund - this fund is for individuals to provide support to the Street Life project run by a related church in Kitwe, Zambia. This supports children through school.

16. CONTROLLING PARTY

Throughout the current and previous years, the charity was under the control of the Board of Trustees.

17. RELATED PARTY TRANSACTIONS

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £71,906 (2021: £63,498).

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Costs directly allocated to activities:							
Staff costs	Staff role	49,945	48,944	-	-	49,945	48,944
Venue hire	Direct	9,570	400	-	-	9,570	400
Advertising and publicity	Direct	481	664	-	-	481	664
Insurances, licences and subscriptions	Direct	1,967	1,975	-	-	1,967	1,975
Production equipment	Direct	125	1,000	-	-	125	1,000
Staff expenses	Direct	311	231	-	-	311	231
Leadership team	Direct	307	10	-	-	307	10
Regional expenses	Direct	214	16	-	-	214	16
Evangelism	Direct	155	600	-	-	155	600
Connections	Direct	1,281	-	-	-	1,281	-
Children and youth	Direct	1,862	985	-	-	1,862	985
High Sundays	Direct	472	262	-	-	472	262
Pastoral expenses	Direct	1,891	994	-	-	1,891	994
Abortive building project costs	Direct	2,050	-	-	-	2,050	-
Conferences and training	Direct	1,048	1,245	-	-	1,048	1,245
Events	Direct	1,007	200	-	-	1,007	200
Giving	Direct	14,194	22,882	9,096	9,738	23,290	32,620
Depreciation	Equipment type	186	248	-	-	186	248
Loss on disposal of fixed assets	Equipment type	-	124	-	-	-	124
Support costs	See below	34,872	36,568	-	-	34,872	36,568
Governance costs	See below	5,771	5,381	-	-	5,771	5,381
		127,709	122,729	9,096	9,738	136,805	132,467

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

	Basis of Apportionment	Support Costs Unrestricted Funds		Governance Costs Unrestricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Staff costs	Staff role	26,231	23,132	-	-	26,231	23,132
Office running costs	Direct	8,093	12,514	-	-	8,093	12,514
Depreciation	Equipment type	548	696	-	-	548	696
Loss on disposal of fixed assets	Equipment type	-	226	-	-	-	226
Accountancy and independent examination	Direct	-	-	5,610	5,250	5,610	5,250
Bank charges	Direct	-	-	161	131	161	131
		34,872	36,568	5,771	5,381	40,643	41,949

CHRIST CENTRAL MANCHESTER LIMITED

England & Wales - Charity number 1117856

Accounts

Company Registration Number: 05929749

Charity Registration Number: 1117856

CHRIST CENTRAL MANCHESTER LIMITED
REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Pages
Report of the Trustees/Directors	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities/Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and unaudited financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 3.

OBJECTS AND ACTIVITIES

The principal objects of the charity are:

1. To advance Christianity, in accordance with the Statement of Faith shown below, in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
2. To relieve aged persons and persons in conditions of need, hardship, sickness or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
3. To promote and fulfil such other charitable purposes beneficial to the community in Manchester and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.
4. To advance education whether of children (above or below compulsory school age) or of adults.

Statement of Faith

We believe in:

1. The one true God who lives eternally in three persons - the Father, the Son and the Holy Spirit.
2. The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.
3. The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God - fully trustworthy for faith and conduct.
4. The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.
5. The incarnation of God's eternal Son, the Lord Jesus Christ - born of the virgin Mary, truly divine and truly human, yet without sin.
6. The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.
7. The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.
8. The justification of sinners solely by the grace of God through faith in Christ.
9. The ministry of God and The Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.
10. The Church, the body of Christ both local and universal, the priesthood of all believers - given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.
11. The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees regularly review the objects and activities of the charity and, as part of this review, have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit both to active members of the church and the wider community of Manchester.

During the year under review, the main areas of progress and achievement included:

1. The extraordinary situation of Covid-19 has proven a challenge that the church has risen to and has continued Sunday morning meetings providing an opportunity for worship and practical biblical teaching. These meetings were primarily provided via streaming using the Facebook platform.
2. Ongoing participation in the national 'Alpha' evangelism/outreach initiatives. We ran two Alpha courses, both by video conferencing software, gaining attendees from the Seychelles, Botswana and the UK.
3. The granting of gifts to individuals in need and to other charitable organisations with similar objectives.
4. Supporting refugees and asylum seekers who are part of the church.
5. Continued provision of support for parents with their ongoing needs to raise their children with Christian input.
6. Increased provision of training to those belonging to the church, via video conferencing software.
7. Continued expansion and development of the pastoral/care network.
8. A developing leadership structure that has allowed for sexual equality in input.
9. Support for other churches locally, nationally and internationally, particularly through the releasing of leaders to help grow and equip the Christ Central Churches group.
10. Continued high level of engagement with Salford Foodbank.
11. The financial situation has significantly improved; giving has increased and expenditure has considerably reduced, especially Sunday morning meeting costs, due to meetings being hosted on Facebook and Zoom.

The trustees are very happy with the overall outcome of the above in meeting the charity's stated objectives and envisage sustained growth and development of the church within the foreseeable future.

FINANCIAL REVIEW

Total income has increased from £182,390 for the year ended 31 March 2020 to £188,473 for the year ended 31 March 2021.

During the year, overall expenditure reduced from £181,255 to £132,467 and this, combined with the increased income referred to above, led to net incoming resources for the year of £56,006 (2020: net incoming resources of £1,135).

The Balance Sheet at 31 March 2021 reflects total net assets of £128,110 (2020: net assets of £72,104) including net current assets/cash liquidity of £125,282 (2020: £69,217).

The trustees are satisfied with the financial position of the church at 31 March 2021 and remain optimistic that the strategies in place will lead to the church being able to fulfil its medium-term growth objectives.

Investment Policy

The charity's surplus funds are invested in an account with Barclays Bank. The trustees have power to invest any money belonging to the charity as they see fit.

Reserves Policy

Unrestricted reserves represent savings held for future investment in staff, venues and church planting. Within those reserves, it is the intention of the trustees to always hold a minimum of three months' average gross expenditure across the unrestricted funds. This equated to reserves of approximately £31,000 at 31 March 2021 (£43,000 at 31 March 2020), which were comfortably exceeded at both Balance Sheet dates.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a private charitable company limited by guarantee, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 8 September 2006 and was registered with the Charity Commission from 6 February 2007. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of Trustees

New trustees are appointed on the recommendation of existing trustees/members. There is a required minimum of three trustees but no maximum number.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the church membership/congregation. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are also encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet three times per year. Day to day operational matters are delegated to the church leaders.

Related Parties

The church operates under the oversight/direction of Christ Central Churches (a charitable organisation which oversees church formation and training initiatives). There are also close links with other churches who are members of the Christ Central Churches family of churches.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems in place to monitor those risks and to take action where necessary to mitigate them.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Christ Central Manchester Limited
Company Registration Number:	05929749 (England and Wales)
Charity Registration Number:	1117856
Date of Incorporation:	8 September 2006
Principal and Registered Office:	Christ Central Albion Wharf 19 Albion Street Manchester M1 5LN
Directors and Trustees:	Dr. Rosalind Morley (appointed 3.6.20) Mr. Jacobus Renken Mr. Jason Kapp Mrs. Anne Solway Mr. Matthew Lyall
Company Secretary:	Mr. Matthew Chandler
Church Leader:	Mr. Keith Gamon

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION *(continued)*

Independent Examiner: Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA

Bankers: Barclays Bank plc
51 Mosley Street
Manchester
M2 3HQ

PLANS FOR FUTURE PERIODS

The church's planned initiatives for the current and subsequent financial years include the following:

- Continuing to provide pastoral care, Bible-based teaching and Christ-centred evangelism, using the best tools available, even though the impact of social distancing caused by Covid-19 has meant a big change in approach. We rapidly shifted from face to face meetings, to using video conferencing, group chat and social media software, to continue the work of the church. We are now attempting to return back to face to face meetings.
- As government and scientific advice changes, we will aim to follow best practice to ensure the safety and support of all who engage with the church in any way.
- Investigating venue options for a regular Sunday morning venue. The Comedy Store is likely to remain closed for quite some time. Go Church have been amazing in allowing us to use their building on a Sunday afternoon, but we will investigate options for Sunday morning meetings to be able to resume.
- Expansion and development of the pastoral/care network, including support and care for refugees and asylum seekers within the church. We will expand our work with Welcome Churches as we seek to provide a welcoming environment for those leaving Hong Kong and moving to the Manchester area who would like to join a church.
- Involving and supporting as many as possible in mid-week group ministry.
- Delivery of high quality children's work, youth work and student activities.
- Participation in the national Alpha evangelism/outreach initiative.
- Continued support of regional and national conferences and events.
- Support of the Christ Central Churches group and involvement in churches locally, nationally and internationally, and particularly continuing to develop links with partners in Zambia.
- Participation in supporting the local community, particularly through Salford Foodbank (formerly Freedom Central Manchester).
- Finding more ways to engage and support the growing population living and working within Manchester City centre.
- Aiming for a balanced budget based on normal income and expenditure, but to potentially invest in developing a venue for church activities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors/trustees on 14 November 2021 and signed on their behalf by:

Mr. J. Kapp
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 14.

Responsibilities and Basis of Report

As the charity trustees of the company (who are also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

J. Lester

**Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA**

Dated: 17 November 2021

JL/AJD

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	2	177,286	173,207	11,132	8,689	188,418	181,896
Interest receivable	3	30	116	-	-	30	116
Other income		25	378	-	-	25	378
TOTAL INCOME		177,341	173,701	11,132	8,689	188,473	182,390
		=====	=====	=====	=====	=====	=====
EXPENDITURE							
Charitable activities	4	122,729	172,271	9,738	8,984	132,467	181,255
TOTAL EXPENDITURE		122,729	172,271	9,738	8,984	132,467	181,255
		=====	=====	=====	=====	=====	=====
Net income/(expenditure) for the year	6	54,612	1,430	1,394	(295)	56,006	1,135
Transfer between funds		-	600	-	(600)	-	-
Net movement in funds		54,612	2,030	1,394	(895)	56,006	1,135
Reconciliation of funds:							
Total funds brought forward	15	71,986	69,956	118	1,013	72,104	70,969
Total Funds Carried Forward	14&15	126,598	71,986	1,512	118	128,110	72,104
		=====	=====	=====	=====	=====	=====

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)
(Company Registration Number: 05929749)

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	£	2021 £	£	20120 £
FIXED ASSETS					
Tangible assets	11		2,828		2,887
CURRENT ASSETS					
Debtors and prepayments	12	4,630		4,199	
Cash at bank and in hand		128,412		73,847	
			133,042	78,046	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	13	(7,760)		(8,829)	
NET CURRENT ASSETS			125,282		69,217
NET ASSETS			128,110		72,104
			=====		=====
FUNDS	14&15				
Unrestricted funds			126,598		71,986
Restricted funds			1,512		118
			128,110		72,104
			=====		=====

The trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its profit or loss for each 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 charitable company.

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

Approved by the directors and trustees on 14 November 2021
and signed on their behalf by:

Mr. J. Kapp
Chair of Trustees

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christ Central Manchester Limited is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (*Continued*)

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets with a cost of at least £500 are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures, fittings and equipment - 25% reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Gift aid offerings	148,617	145,713	10,190	7,746	158,807	153,459
Non-gift aid offerings	3,589	11,164	942	943	4,531	12,107
Gift day giving	25,080	16,330	-	-	25,080	16,330
	177,286	173,207	11,132	8,689	188,418	181,896
	=====	=====	=====	=====	=====	=====

3. INTEREST RECEIVABLE

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Bank interest	27	115	-	-	27	115
Interest on gift aid tax recovery	3	1	-	-	3	1
	30	116	-	-	30	116
	=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 13.

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

See page 14.

6. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation	944	969
Loss on disposal of fixed assets	350	-
Independent Examiner's and other accountancy fees:		
- external scrutiny	2,125	2,125
- other costs	3,125	3,245
	=====	=====

7. STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Gross wages and salaries	63,693	64,716
Employer's national insurance costs	2,048	3,117
Pension contributions	6,104	7,067
Death in service cover	231	217
	-----	-----
	72,076	75,117
	=====	=====

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was two (2020: two).

The total remuneration paid to Key Management Personnel during the year was £47,644 (2020: £47,072).

8. PENSION SCHEME

The pension costs of £6,104 (2020: £7,067) represent payments to defined contribution pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2020: £nil).

10. TAXATION

As a registered charity, Christ Central Manchester is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. TANGIBLE FIXED ASSETS

	Furniture and Equipment £
Cost	
At 1 April 2020	17,286
Additions	1,235
Disposals	(6,324)
At 31 March 2021	12,197
	=====
Accumulated Depreciation	
At 1 April 2020	14,399
Charge for the year	944
Eliminated on disposal	(5,974)
At 31 March 2021	9,369
	=====
Net Book Value	
At 1 April 2020	2,887
	=====
At 31 March 2021	2,828
	=====

There were no capital commitments at 31 March 2021 (2020: £nil).

12. DEBTORS AND PREPAYMENTS

	Total 2021 £	Total 2020 £
Taxation recoverable on gift aid donations	3,286	2,624
Other debtors and prepayments	1,344	1,575
	4,630	4,199
	=====	=====

13. CREDITORS AND ACCRUALS: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors and accruals	5,727	7,357
Taxation and social security	2,033	1,472
	7,760	8,829
	=====	=====

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	2,828	-	2,828
Cash at bank and in hand	126,900	1,512	128,412
Other net current liabilities	(3,130)	-	(3,130)
	126,598	1,512	128,110
	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. STATEMENT OF FUNDS

	At beginning of Year £	Income £	Expenditure £	At end of Year £
General funds	71,986	177,341	122,729	126,598
Restricted funds:				
Zambia Fund	118	11,132	9,738	1,512
Total funds	72,104 =====	188,473 =====	132,467 =====	128,110 =====

Restricted Funds

Zambia Fund - this fund is for individuals to provide support to the Street Life project run by a related church in Kitwe, Zambia. This supports children through school.

16. CONTROLLING PARTY

Throughout the current and previous years, the charity was under the control of the Board of Trustees.

17. RELATED PARTY TRANSACTIONS

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £63,498 (2020: £50,604).

No director/trustee received remuneration from or was reimbursed expenses by the charity for the year under review or the previous year.

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
Costs directly allocated to activities:							
Staff costs	Staff role	48,944	52,960	-	-	48,944	52,960
Venue hire	Direct	400	28,940	-	-	400	28,940
Advertising and publicity	Direct	664	1,111	-	-	664	1,111
Insurances, licences and subscriptions	Direct	1,975	1,936	-	-	1,975	1,936
Production equipment	Direct	1,000	292	-	-	1,000	292
Staff expenses	Direct	231	363	-	-	231	363
Leadership team	Direct	10	971	-	-	10	971
Regional expenses	Direct	16	541	-	-	16	541
Evangelism	Direct	600	1,282	-	-	600	1,282
Connections	Direct	-	1,325	-	-	-	1,325
Students and 20's	Direct	-	729	-	-	-	729
Children and youth	Direct	985	2,884	-	-	985	2,884
High Sundays	Direct	262	591	-	-	262	591
Pastoral expenses	Direct	994	3,514	-	-	994	3,514
Hospitality	Direct	-	424	-	-	-	424
Conferences and training	Direct	1,245	4,302	-	-	1,245	4,302
Events	Direct	200	2,518	-	-	200	2,518
Giving	Direct	22,882	27,010	9,738	8,984	32,620	35,994
Depreciation	Equipment type	248	376	-	-	248	376
Loss on disposal of fixed assets	Equipment type	124	-	-	-	124	-
Support costs	See below	36,568	34,445	-	-	36,568	34,445
Governance costs	See below	5,381	5,757	-	-	5,381	5,757
		122,729	172,271	9,738	8,984	132,467	181,255
		=====	=====	=====	=====	=====	=====

CHRIST CENTRAL MANCHESTER LIMITED
(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. SUPPORT COSTS AND GOVERNANCE COSTS ALLOCATED TO ACTIVITIES

	Basis of Apportionment	Support Costs Unrestricted Funds		Governance Costs Unrestricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
Staff costs	Staff role	23,132	22,157	-	-	23,132	22,157
Office running costs	Direct	12,514	11,695	-	-	12,514	11,695
Depreciation	Equipment type	696	593	-	-	696	593
Loss on disposal of fixed assets	Equipment type	226	-	-	-	226	-
Accountancy and independent examination	Direct	-	-	5,250	5,370	5,250	5,370
Bank charges	Direct	-	-	131	387	131	387
		36,568	34,445	5,381	5,757	41,949	40,202
		=====	=====	=====	=====	=====	=====