

**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**

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**CHRIST CENTRAL MANCHESTER LIMITED**  
(a Company Limited by Guarantee)

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

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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.

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

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

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**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**

<b>Charity Name:</b>	Christ Central Manchester Limited
<b>Company Registration Number:</b>	05929749 (England and Wales)
<b>Charity Registration Number:</b>	1117856
<b>Date of Incorporation:</b>	8 September 2006
<b>Principal and Registered Office:</b>	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**

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**REFERENCE AND ADMINISTRATIVE INFORMATION** (*continued*)

<b>Directors and Trustees:</b>	Dr Rosalind Morley Mr Jason Kapp Mrs Anne Solway Mr Matthew Lyall
<b>Company Secretary:</b>	Mr Matthew Chandler
<b>Church Leader:</b>	Mr Keith Gamon
<b>Independent Examiner:</b>	Mr J Lester FCA Baines Jewitt Limited Chartered Accountants Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU
<b>Bankers:</b>	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**

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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)**

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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
		£	£	£	£	£	£
<b>INCOME</b>							
<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
<b>TOTAL INCOME</b>		<u>156,406</u>	<u>193,457</u>	<u>7,806</u>	<u>8,261</u>	<u>164,212</u>	<u>201,718</u>
<b>EXPENDITURE</b>							
Charitable activities	4	164,110	127,709	8,474	9,096	172,584	136,805
<b>TOTAL EXPENDITURE</b>		<u>164,110</u>	<u>127,709</u>	<u>8,474</u>	<u>9,096</u>	<u>172,584</u>	<u>136,805</u>
<b>Net income/(expenditure) for the year</b>	6	(7,704)	65,748	(668)	(835)	(8,372)	64,913
<b>Transfer between funds</b>		-	-	-	-	-	-
<b>Net movement in funds</b>		(7,704)	65,748	(668)	(835)	(8,372)	64,913
<b>Reconciliation of funds:</b>							
Total funds brought forward	15	192,346	126,598	677	1,512	193,023	128,110
<b>Total Funds Carried Forward</b>	14&15	<u>184,642</u>	<u>192,346</u>	<u>9</u>	<u>677</u>	<u>184,651</u>	<u>193,023</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 2023**

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	11		12,622		2,200
<b>CURRENT ASSETS</b>					
Debtors and prepayments	12	7,835		2,214	
Cash at bank and in hand		181,765		197,127	
		189,600		199,341	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	13	(17,571)		(8,518)	
<b>NET CURRENT ASSETS</b>			172,029		190,823
<b>NET ASSETS</b>			184,651		193,023
<b>FUNDS</b>	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**

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**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.

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**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**

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

**3. INTEREST RECEIVABLE**

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

**CHRIST CENTRAL MANCHESTER LIMITED**  
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**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
	<u>=====</u>	<u>=====</u>

**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
	<u>=====</u>	<u>=====</u>
	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**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. TANGIBLE FIXED ASSETS**

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

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
	<u>7,835</u>	<u>2,214</u>

**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
	<u>17,571</u>	<u>8,518</u>

**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)
	<u>184,642</u>	<u>9</u>	<u>184,651</u>

**CHRIST CENTRAL MANCHESTER LIMITED**  
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**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	<b>156,406</b>	<b>164,110</b>	<b>184,642</b>
Restricted funds:				
Zambia Fund	677	<b>7,806</b>	<b>8,474</b>	<b>9</b>
Total funds	193,023	<b>164,212</b>	<b>172,584</b>	<b>184,651</b>

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

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Basis of	Unrestricted Funds		Restricted Funds		Total Funds	
	Apportionment	2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>Costs directly allocated to activities:</b>							
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
		<u>164,110</u>	<u>127,709</u>	<u>8,474</u>	<u>9,096</u>	<u>172,584</u>	<u>136,805</u>



**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
		<u>28,585</u>	<u>34,872</u>	<u>5,297</u>	<u>5,771</u>	<u>33,882</u>	<u>40,643</u>
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