

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?

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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**

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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
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**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
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**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
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**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
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**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
	<u>=====</u>	<u>=====</u>

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
	<u>=====</u>	<u>=====</u>
	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
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**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)
	<u>23,544</u>
At 31 March 2024	<u>23,544</u>
Accumulated Depreciation	
At 1 April 2023	13,743
Charge for the year	3,693
Eliminated on disposal	(4,962)
	<u>12,474</u>
At 31 March 2024	<u>12,474</u>
Net Book Value	
At 1 April 2023	<u>12,622</u>
	<u>11,070</u>
At 31 March 2024	<u>11,070</u>

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

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
	<u>14,164</u>	<u>17,571</u>

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)
	<u>177,574</u>	<u>-</u>	<u>177,574</u>

CHRIST CENTRAL MANCHESTER LIMITED
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**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
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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
		<u>176,666</u>	<u>164,110</u>	<u>9,369</u>	<u>8,474</u>	<u>186,035</u>	<u>172,584</u>

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
		=====	=====	=====	=====	=====	=====