

**CHRIST CENTRAL CHURCH LTD**  
**(REGISTERED NUMBER : 05899387)**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**CHRIST CENTRAL CHURCH LTD**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

Company number	5899387
Registered Charity Number	1118477
Principal / registered address	The Acorn Bookshop 109 Palmerston Road Southsea Hampshire PO5 3PS
Trustees during the year and to date:	N Buchanan J Martin (resigned 12 September 2022) H North A Stead (resigned 16 March 2023) P McBeth M Blatt (appointed 19 December 2022)
Bankers	HSBC 118 Commercial Road Portsmouth Hampshire PO1 1EP
Independent Examiner	C J Goodhead FCA Knight Goodhead Limited 7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, S053 3DA

# **CHRIST CENTRAL CHURCH LTD**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

### **Introduction**

The Trustees present their annual report and the unaudited financial statements for the year ended 31 August 2022.

The legal and administrative information set out on below forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the Companies Act 2006, the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

### **Structure Governance and Management**

#### **Governing Document**

The charity is a company limited by guarantee. In the event of the company being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required up to a maximum of £10.

The charity was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its articles of association.

#### **Appointment, retirement, and training of the Trustees**

Any candidate approached as a potential trustee is selected on their knowledge and skill, and involvement within the church. The candidate will be required to declare their belief in and allegiance to the Statement of Beliefs.

In addition to the statutory powers of appointment, a new trustee may be appointed by a resolution passed by a majority of the trustees.

#### **Governance of the Charity**

The charity is managed by the trustees who for the period under review delegated day to day responsibility to A North.

#### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to those major risks.

## **CHRIST CENTRAL CHURCH LTD**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

#### **Objects of the charity**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Our objectives*

The charity's objects are as follows:

- To advance the Christian faith in accordance with the Statement of Beliefs in Portsmouth and the surrounding Solent region and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the trust.
- To relieve persons who are in conditions of need and hardship or who are aged and sick and to relieve the distress caused thereby in the Portsmouth area and in such parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
- To advance education in accordance with Christian principles by such means as the trustees may consider appropriate.
- To provide community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty, or social and economic circumstances with the object of improving their conditions of life in the Solent region.
- It is our desire to know Christ personally and to make him known in the Solent area and to the ends of the earth.

#### **Achievements and performance**

The work of the church has focussed solely on fulfilling its charitable objectives. Specific highlights in the report below are structured around connecting people to faith (CONNECT), caring for the church and the surrounding community (CARE), advancing Christian education (COACH), and supporting organisations with the same aim (COMMISSION).

This fiscal year marked the first full year of in-person meetings following the Covid-19 pandemic restrictions. All activities were conducted to serve the vision of the church 'to see lives and communities, in, around and beyond Portsmouth transformed by the Gospel, enjoying God and glorifying Him in all things.'

#### **CONNECT**

Our Sunday morning services took place at the John Pounds Centre and continued to be streamed online to enable individuals to make a personal choice on their readiness to return to physical meetings.

## **CHRIST CENTRAL CHURCH LTD**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

Having an online presence continued to enable Christ Central Church to connect with people across the region, including overseas, so that they could hear biblical teaching and the message of the gospel of Jesus Christ.

Our mid-week life groups resumed in person, while retaining online options. These mid-week meetings provide an opportunity for church members to make friends, grow in faith and connect with the life of the church. The groups were supplemented by an increased number of social events to help build community in the church post Covid, for example a monthly 'Games Night.'

Our Little Ones Stay and Play parent and toddler group resumed in-person in term-time, providing an opportunity for parents with children in the community to connect with parents in the church. This continues to be highly popular as a place for parents to connect.

Alpha, Christianity Explored and Hope Explored courses were run to provide an opportunity for members of public to explore the Christian faith and connect with the church community.

Our annual Light Party, an alternative to Halloween, took place at the John Pounds Centre connecting 60 children, many of whom were guests to the church. Our invitational Christmas events took place as a series of Carol Services in the newly converted historic Treadgold's Warehouse on Bishop Street in Portsea.

In January 2022, members of the former Langstone Church, that met in the Milton / Baffins area of the city joined Christ Central Church, in the expectation of a new congregation being established in this area in September 2022.

The year finished with a 3-day festival called Unite, where the church camped near Arundel and had a weekend of teaching, worship, and fun activities designed to connect the church together as part of our recovery from the Covid-19 pandemic.

Regular donations to the church, which is an indicator of the health of the core of the church, increased by 8% on the previous year mainly due to the increase in church membership from the joining church. Regular giving to the church is now at its highest level. One-off donations to the church increased on the year before, not yet recovering to historic levels. The regular donations show the church continues to have a strong core membership supporting the aims and objectives of the charity.

## **CARE**

Our group ministry is the primary mechanism for connecting attendees to care within the church. This year groups were held in person and online, so as not to prejudice members who were unable to meet in person.

In 2022 our Sunday Lunch Club initiative was launched as a monthly opportunity for those in the church who would otherwise eat alone on Sundays to gather to build friendship and support one another.

A Community Care Facilitator staff position was filled to provide 1 day a week of dedicated resource to connect with the community and connect the church with ways that they can care in practical ways.

## **CHRIST CENTRAL CHURCH LTD**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

We continued to have the opportunity to care for our local community through providing Christmas Hampers to the most vulnerable in the Portsea area with the help of the Portsea Housing Office. Over 52 hampers were given to Portsea residents, asylum seekers and local charities. This is a significant increase on previous years and due, in part due to increased staff resource.

The student members of the church conducted 'Love Portsea', our practical helps project, and the church supported the Portsea Carnival with crafts for the local children. Our relationship with Portsea Events Group continued to grow through helping to run their Christmas children's event, enabling us to meet and care for over 150 families in the community.

#### **COACH**

In addition to Gospel-centred preaching every Sunday at the John Pounds Centre, and online, the church provided Christian education through our mid-week meetings and various courses. This year the church conducted a variety of courses and events to educate members of Christian Biblical principles: Pre-marriage preparation, Conquer Series, Warpath, Fix Your Focus, and membership courses. Men's and Women's events happened termly to provide an additional opportunity to coach, care and connect.

The church financially supported two church members to undertake 'Level 2' theological training course with the Commission network.

#### **COMMISSION**

In addition to funding the church programme, 10% of the income given was distributed as a tithe to support the work of Commission (the affiliated church network), and local and global organisations. Global initiatives supported include Compassion UK, Christians in Action, International China Concern, Springs of Life and Hope, and two international missionaries.

Local and national organisations supported this year include Faith in Football, Street Pastors, Hope into Action Portsmouth, City of Sanctuary, Pregnancy Options, Home for Good, and Portsea Events Group.

#### **Financial review**

For the financial year ended 31 August 2022 the charity had a deficit of £13,789 (2021: surplus of £25,760). Total income in the period was £219,083 (2021: £194,957), with expenditure of £232,872 (2021: £169,197).

Total funds at 31 August 2022 were £74,504 (2021: £88,293) of which £74,109 relates to general funds and £395 relates to restricted funds for a Covid-19 Support Fund.

#### **Reserves Policy**

Since the inception of the charity, it has been the policy of the trustees to retain resources sufficient to cover the equivalent of two months of charitable expenditure.

## CHRIST CENTRAL CHURCH LTD

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022

At the balance sheet date free reserves (general funds less the amount held as fixed assets) of £68,627 (2021: £79,045) are equivalent to more than three months of charitable expenditure. The trustees will continue to monitor the level of reserves, and the charity's reserves policy, in the new financial period.

#### Statement of responsibilities of the trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practise (UK GAAP).

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.


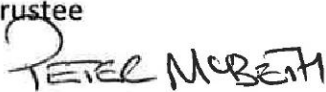
In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019).

Approved by the trustees and signed on their behalf by

  
Trustee  
  
PETER McBETH

Date: 12/5/2023

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CENTRAL CHURCH**

I report to the trustees on my examination of the accounts of Christ Central Church for the year ended 31 August 2022 set out on pages 8 to 17.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the company (and 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').

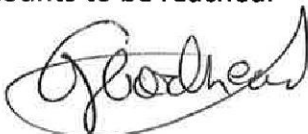
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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:

- 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 accounting 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.



C J Goodhead FCA  
Knight Goodhead Limited  
Chartered Accountants

5 May 2023

7 Bournemouth Road  
Chandler's Ford, Eastleigh  
Hampshire SO53 3DA

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022**

(Including Income and Expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>INCOME</b>					
Donations and legacies	3	207,229	4,851	212,080	194,700
Charitable activities		6,976	-	6,976	250
Investment income		27	-	27	7
<b>TOTAL INCOME</b>		<b>214,232</b>	<b>4,851</b>	<b>219,083</b>	<b>194,957</b>
<b>EXPENDITURE</b>					
Charitable activities	5	227,371	5,501	232,872	169,197
<b>TOTAL EXPENDITURE</b>		<b>227,371</b>	<b>5,501</b>	<b>232,872</b>	<b>169,197</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR BEFORE TRANSFERS</b>		<b>(13,139)</b>	<b>(650)</b>	<b>(13,789)</b>	<b>25,760</b>
TRANSFERS BETWEEN FUNDS		2,060	(2,060)	-	-
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>(11,079)</b>	<b>(2,710)</b>	<b>(13,789)</b>	<b>25,760</b>
TOTAL FUND BALANCES BROUGHT FORWARD		85,188	3,105	88,293	62,533
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>74,109</b>	<b>395</b>	<b>74,504</b>	<b>88,293</b>

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

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021  
(Including Income and Expenditure account)**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £
<b>INCOME</b>				
Donations and legacies		194,215	485	194,700
Charitable activities		250	-	250
Investment income		7	-	7
<b>TOTAL INCOME</b>		<b>194,472</b>	<b>485</b>	<b>194,957</b>
<b>EXPENDITURE</b>				
Charitable activities		169,097	100	169,197
<b>TOTAL EXPENDITURE</b>		<b>169,097</b>	<b>100</b>	<b>169,197</b>
<b>NET EXPENDITURE FOR YEAR BEFORE TRANSFERS</b>		<b>25,375</b>	<b>385</b>	<b>25,760</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-
<b>NET EXPENDITURE FOR THE YEAR</b>		<b>25,375</b>	<b>385</b>	<b>25,760</b>
<b>TOTAL FUND BALANCES BROUGHT FORWARD</b>		<b>59,813</b>	<b>2,720</b>	<b>62,533</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>85,188</b>	<b>3,105</b>	<b>88,293</b>

**CHRIST CENTRAL CHURCH LTD****REGISTERED NUMBER : 05899387**

(Company limited by guarantee and not having share capital)

**BALANCE SHEET AT 31 AUGUST 2022**

	Notes	£	2022 £	2021 £
<b>FIXED ASSETS</b>				
Tangible assets	7		5,482	6,143
<b>CURRENT ASSETS</b>				
Debtors	8	3,285	4,181	
Cash at bank and in hand		74,544	85,882	
		<u>77,829</u>	<u>90,063</u>	
<b>CREDITORS: amounts falling due within one year</b>	9	<u>(8,807)</u>	<u>(7,913)</u>	
<b>NET CURRENT ASSETS</b>			69,022	82,150
<b>NET ASSETS</b>			<u>74,504</u>	<u>88,293</u>
<b>FUNDS</b>				
Unrestricted funds	10		74,109	85,188
Restricted funds	10		395	3,105
<b>TOTAL FUNDS</b>	11		<u>74,504</u>	<u>88,293</u>

For the financial year ended 31 August 2022, the charitable company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the charitable company as at the end of the year and of its surplus or deficit for the financial year, in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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

Approved by the Trustees on 10/5/2023  
and signed on their behalf by



Trustee



## **CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022**

#### **1 ACCOUNTING POLICIES**

##### **(a) Accounting convention**

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charitable company's ability to continue.

##### **(b) Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

##### **(c) Income**

All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charitable company has yet to become unconditionally entitled to them.

## **CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022**

#### **1 ACCOUNTING POLICIES (continued)**

##### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

##### **(e) Tangible fixed assets**

Fixed assets are capitalised for ongoing use within the charitable company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Equipment	3 years straight line
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##### **(f) Pension costs**

Contributions in respect of the company's defined contribution scheme are charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

##### **(g) Financial instruments**

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

#### **2 LEGAL STATUS**

The charitable company is a company limited by guarantee and has no share capital. The charitable company was incorporated on 8 August 2006 in the United Kingdom and was registered on 22 March 2007 with the Charity Commission in England and Wales.

The registered office of the charitable company is The Acorn Book Shop, 109 Palmerston Road, Southsea, Hampshire, PO5 3PS.

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022****3 DONATIONS AND LEGACIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
One off giving	6,267	4,851	11,118	5,980
Regular giving	166,289	-	166,289	151,386
Gift aid recoverable	34,673	-	34,673	37,334
	<u>207,229</u>	<u>4,851</u>	<u>212,080</u>	<u>194,700</u>

**4 STAFF COSTS**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	124,534	104,084
Social security costs	5,978	4,978
Pension	11,239	8,676
	<u>141,751</u>	<u>117,738</u>

The average number of staff employed during the year was 6 (2021: 7). No employee received emoluments of £60,000 or more during this year or the prior year.

During the year £60,956 was paid to key management personnel (2021: £57,588).

At the year end there were outstanding pension contributions payable of £1,270 (2021: £979). Total pension contributions of £11,239 (2021: £8,676) were paid by the charitable company and are included in the SOFA.

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022**

5 EXPENDITURE		Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Direct costs</b>					
Wages and salaries	(note 4)	137,693	4,058	141,751	117,738
Outreach		11,033	-	11,033	965
Sunday meetings		22,372	-	22,372	2,342
Students		1,294	-	1,294	71
Travel		1,932	-	1,932	525
Training and conferences		8,057	-	8,057	3,763
Advertising costs		113	-	113	164
Regional tithing	(note 6)	9,430	-	9,430	10,200
Gifts and donations	(note 6)	10,936	1,443	12,379	11,210
Depreciation		4,774	-	4,774	5,400
		207,634	5,501	213,135	152,378
<b>Support costs</b>					
Insurance		1,232	-	1,232	1,179
Rent and rates		5,500	-	5,500	4,104
Postage and stationery		2,398	-	2,398	1,951
Telephone		1,090	-	1,090	822
Software		4,011	-	4,011	3,903
Sundry		2,743	-	2,743	1,616
Subscriptions		739	-	739	1,057
Bank charges		229	-	229	198
Legal fees		35	-	35	35
Accountancy and examination fees		1,760	-	1,760	1,954
		19,737	-	19,737	16,819
		227,371	5,501	232,872	169,197

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £1,440 (2021: £1,440).

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022****6 ANALYSIS OF GRANTS**

Gift and donations (including regional tithing) made in the year totalled £21,809, of which £7,379 was made to individuals and £14,430 to institutions (2021: £21,410 total, of which £4,214 made to individuals and £17,196 to institutions). Gifts of £1,000 or more per institution are as follows:

Commission Apostolic Trust	<b>£</b> 9,430
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**7 TANGIBLE ASSETS**

	<b>Equipment £</b>
<b>COST</b>	
At beginning of year	34,111
Additions	4,113
Disposals	-
At end of year	<u>38,224</u>
<b>DEPRECIATION</b>	
At beginning of year	27,968
Charge	4,774
Eliminated on disposals	-
At end of year	<u>32,742</u>
<b>NET BOOK VALUE</b>	
At end of year	<u>5,482</u>
At beginning of year	<u>6,143</u>

**8 DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Gift aid recoverable	2,864	2,765
Prepayments	421	1,073
Other debtors	-	343
	<u>3,285</u>	<u>4,181</u>

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022**

9 CREDITORS: amounts falling due within one year	2022	2021
	£	£
Trade creditors	1,969	2,009
Accruals and deferred income	1,440	1,440
Other tax and social security	2,250	1,733
Other creditors	3,148	2,731
	<u>8,807</u>	<u>7,913</u>

**10 FUNDS**

Restricted and designated funds are established for the following purposes:

Covid-19 Support Fund	to fund practical help to those experiencing hardship during the pandemic
Community Support Fund	to fund employment of community care facilitator and allocate funds to community campaigns.

	Funds at 01-Sep-21 £	Income £	Expenditure £	Transfers £	Funds at 31-Aug-22 £
Restricted funds					
Covid-19 Support Fund	3,105	-	(650)	(2,060)	395
Community Support Fund	-	4,851	(4,851)	-	-
Total restricted funds	<u>3,105</u>	<u>4,851</u>	<u>(5,501)</u>	<u>(2,060)</u>	<u>395</u>
Unrestricted funds					
General funds	85,188	214,232	(227,371)	2,060	74,109
Total unrestricted funds	<u>85,188</u>	<u>214,232</u>	<u>(227,371)</u>	<u>2,060</u>	<u>74,109</u>
Total funds	<u>88,293</u>	<u>219,083</u>	<u>(232,872)</u>	<u>-</u>	<u>74,504</u>

**CHRIST CENTRAL CHURCH LTD**

(Company limited by guarantee and not having share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022****10 FUNDS (continued)**

<b>Prior year funds movements</b>	<b>Funds at 01-Sep-20 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Funds at 31-Aug-21 £</b>
Restricted funds					
Covid-19 Support Fund	2,720	485	(100)	-	3,105
Total restricted funds	2,720	485	(100)	-	3,105
Unrestricted funds					
General funds	59,813	194,472	(169,097)	-	85,188
Total unrestricted funds	59,813	194,472	(169,097)	-	85,188
Total funds	62,533	194,957	(169,197)	-	88,293

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2022 £</b>
Tangible fixed assets	5,482	-	5,482
Debtors	3,285	-	3,285
Bank and cash	74,149	395	74,544
Creditors	(8,807)	-	(8,807)
Net assets as at 31 August 2022	74,109	395	74,504

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2021 £</b>
Tangible fixed assets	6,143	-	6,143
Debtors	4,181	-	4,181
Bank and cash	82,777	3,105	85,882
Creditors	(7,913)	-	(7,913)
Net assets as at 31 August 2021	85,188	3,105	88,293

**12 RELATED PARTY TRANSACTIONS**

During the year the charitable company paid remuneration to A North, who is the son of H North, director. He received a salary of £55,514 (2021: £52,380) together with contributions into a pension scheme of £5,442 (2021: £5,209).

During this and the prior year, no trustees were reimbursed expense for costs incurred on behalf of the charitable company.