

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

England & Wales · Charity number 1147459

## Details

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**Other names** CCGR LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** [07136677](#)

**Registered** 2012-05-25

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

## Contact

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**Address** 58A Birkenhead Street  
London  
WC1H 8BW

**Phone** 02078338626

**Email** [admin@ccgr.org.uk](mailto:admin@ccgr.org.uk)

## Activities

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**Objects:** THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS ("THE OBJECTS"):THE RELIEF OF NEED HARDSHIP SUFFERING AND DISTRESS OF THOSE INDIVIDUALS WITH A GAMBLING DEPENDENCY IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) BY ADVANCING THE CHRISTIAN RELIGION.

**Activities:** Currently the Charity operates a walk-in centre to help gamblers and their families through the Christian faith to relieve suffering and distress caused by gambling dependency and ultimately to stop gambling. Services are free, including counselling, fellowship groups, themed studies, Bible study and prayer, and debt management support.

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Other Defined Groups

## Geography

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- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,374	£57,524	-	-
2024-03-31	£39,943	£47,204	-	-
2023-03-31	£42,941	£55,352	-	-
2022-03-31	£24,959	£44,079	-	-
2021-03-31	£24,685	£23,934	-	-

## Trustees

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Name	Role	Appointed
<b>Shiu Kong Daniel LAI</b>	Chair	2012-05-24
Dr Bernard Kin Cheung Chan		2015-03-21
Hing Bun Lok		2016-11-02
Mo Ling Maureen WONG		2012-05-24
Season Sze Shun Wai		2025-10-07
Tsz Fok		2022-09-17
Vivian Kei Ying Lee		2021-03-19

**THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

England & Wales - Charity number 1147459

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# Accounts

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**Charity Registration No. 1147459**

**Company Registration No. 07136677 (England and Wales)**

**THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Dr Bernard Chan  
Ms Siu Hing Tse  
Ms Maureen Wong  
Mr Daniel Lai  
Mr Hing Bun Rabin Lok  
Dr Vivian Lee  
Ms Tsz Fok  
Mr Season Wai (appointed 07 October 2025)

**Chairman** Mr Daniel Lai

**Secretary** Dr Bernard Chan

**Charity number** 1147459

**Company number** 07136677

**Principal address** 58A Birkenhead Street  
London  
WC1H 8BB

**Registered office** 58A Birkenhead Street  
London  
WC1H 8BB

**Independent examiner** Mrs Susanna Yuen BA (Hons) FCCA  
19 Richards Way  
Cippenham  
Berkshire  
SL1 5EU

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust deed dated 25 August 1999 amended by supplemental deed of 19 July 2000, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 25 August 1999 amended by supplemental deed of 19 July 2000.

The trustees who served during the year were:

Ms Maureen Wong

Ms Siu Hing Tse

Dr Bernard Chan

Mr Daniel Lai

Mr Hing Bun Rabin Lok

Ms Jian Cheung (resigned 15 December 2024)

Dr Vivian Lee

Ms Tsz Fok

Mr Season Wai (Appointed 07 October 2025)

Trustees are appointed or reappointed annually at the Annual Trustees Meetings.

None of the Trustees has any beneficial interest in the charity. Office bearers are elected at the annual trustee meeting. The office-bearers for 2024-2025 are: Chairman – Mr Daniel Lai, Secretary – Dr Bernard Chan, Treasurer - Ms Tsz Fok.

The charity has no subsidiary or related party.

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

### **Objectives and activities**

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects – The relief of need hardship suffering and distress of those individuals with a gambling dependency in particular (but without prejudice to the generality of the foregoing) by advancing the Christian religion.

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

# **THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

## **TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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1. The CCGR continues to operate a walk-in centre from Mondays to Fridays. Staff are available also outside office hours to meet with clients if necessary. All its services are provided free of charge.

2. Group activities were held during the weekdays. The activities, which include Bible study, mutual support group, Christian counselling, psychological education and rehabilitation programmes, are run by staff workers and volunteers who are experienced in counselling and pastoral care. Many volunteers who participate in group sessions are former clients who have been successfully rehabilitated. These activities were held in our Centre as well as via Zoom during the past year.

3. The Centre has one full-time staff and three part-time staff who are experienced and qualified in providing care to problem gamblers, especially in helping them to quit their gambling addiction. As personal relationships between the one who gambles and the affected others are major problems faced by compulsive gamblers, the centre gives advice, counselling and services, to the gamblers and the family members, on a one-to-one basis. Much effort was also put in to update our website to promote gambling prevention so that more people can access and benefit from it.

4. Outreach work extends to preventive measures and encouraging community involvement. We regularly hold street outreach in the city centre and Chinatown at London and are able to reach out to many Chinese people from other areas who came to visit London during day off.

5. Throughout the year, staff and volunteers continue to conduct meetings with church and fellowship groups to share their experience and help gamblers and their families. Visits were made to churches in London, Liverpool, Milton Keynes, Norwich, Portsmouth, Plymouth to promote the prevention of gambling as well as our services.

6. About 25 new enquires were received by the Centre during the year. They sought help from different places over the United Kingdom and even from overseas by email and telephone. We provided our service to them either in person or online. All together the Centre has about 30 active clients receiving various services provided, including assistance in debt management. Some of the ex-clients have become our volunteers and are actively involved in helping the service of the Centre.

7. Other activities included staff making online contacts with other anti-gambling organisations and for their own professional development.

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The financial statements as laid out on pages 4 to 8 comply with current statutory requirements.

Total reserves currently stand at £39,065 (2024: £49,215).  
Expenditure exceeded income by £10,150 (2024: £7,891)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

On behalf of the board of trustees



**Dr Bernard Chan**  
Trustee

Dated: 12/12/2025

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of The Christian Centre For Gambling Rehabilitation Limited for the year ended 31 March 2022, which are set out on pages 5 to 10.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement below.

#### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Susanna Yuen BA (Hons) FCCA

19 Richards Way  
Cippenham  
Berkshire  
SL1 5EU

Dated: 15/12/2025.....

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	Total 2025 £	Total 2024 £
<b><u>Income from:</u></b>			
Donations and legacies	2	46,451	38,973
Charitable activities	3	923	970
Investments	4	-	-
<b>Total income</b>		<u>47,374</u>	<u>39,343</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	57,524	47,204
<b>Total resources expended</b>		<u>57,524</u>	<u>47,204</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(10,150)	(7,861)
Fund balances at 1 April 2024		<u>49,215</u>	<u>57,076</u>
<b>Fund balances at 31 March 2025</b>		<u>39,065</u>	<u>49,215</u>

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
<b>Current assets</b>					
Debtors	9	-	-	-	-
Cash at bank and in hand		39,637	49,787	49,787	
		<u>39,639</u>		<u>49,787</u>	
<b>Creditors: amounts falling due within one year</b>	10	(572)	(572)	(572)	
Net current assets			<u>39,065</u>		<u>49,215</u>
<b>Total assets less current liabilities</b>			<u>39,065</u>		<u>49,215</u>
<b>Income funds</b>					
Unrestricted funds			<u>39,065</u>		<u>49,215</u>
			<u>39,065</u>		<u>49,215</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



Dr Bernard Chan  
Trustee

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

The Christian Centre For Gambling Rehabilitation Limited is registered charity, number 1147459 and is constituted by Deed of Trust.

##### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Christian Centre For Gambling Rehabilitation Limited is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that The Christian Centre For Gambling Rehabilitation Limited has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

##### 1.4 Incoming resources

Income is recognised when The Christian Centre For Gambling Rehabilitation Limited is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised The Christian Centre For Gambling Rehabilitation Limited has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if The Christian Centre For Gambling Rehabilitation Limited has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The Christian Centre For Gambling Rehabilitation Limited has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in The Christian Centre For Gambling Rehabilitation Limited's balance sheet when The Christian Centre For Gambling Rehabilitation Limited becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when The Christian Centre For Gambling Rehabilitation Limited contractual obligations expire or are discharged or cancelled.

#### 2 Doations and legacies

	2025	2024
	£	£
Donations and gifts	46,451	38,973

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2025**

<b>3 Charitable activities</b>	<b>2025</b>	<b>2024</b>
	£	£
Other receipts	923	970
	<u>          </u>	<u>          </u>
<b>4 Investments</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>
	£	£
Interest receivable	-	-
	<u>          </u>	<u>          </u>
<b>5 Charitable activities</b>	<b>2025</b>	<b>2024</b>
	£	£
Unrestricted funds:		
Salary	48,910	38,410
Staff Pension	2,097	1,909
Rent & rates	2,400	1,850
Printing, postage & stationery	434	211
Advertisements	36	1,032
Telephone	657	646
Repairs & small equipment	89	192
Insurances	418	263
Travelling and refreshments	1,693	1,885
Activities & gatherings	120	174
Subscriptions	407	459
Bank charges	230	165
Sundry	32	8
	<u>          </u>	<u>          </u>
	<b>57,524</b>	<b>47,204</b>
	<u>          </u>	<u>          </u>

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from The Christian Centre For Gambling Rehabilitation Limited during the year.

### 7 Employees

There were 3 (2023: 3) employees during the year.

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

### 8 Financial instruments

	2025	2024
	£	£
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	-	-
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	572	572
	<u>          </u>	<u>          </u>

### 9 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	-
	<u>          </u>	<u>          </u>

### 10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	572	572
	<u>          </u>	<u>          </u>

**THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

England & Wales - Charity number 1147459

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# Accounts

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**Charity Registration No. 1147459**

**Company Registration No. 07136677 (England and Wales)**

**THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr Bernard Chan Ms Siu Hing Tse Ms Maureen Wong Mr Daniel Lai Mr Hing Bun Rabin Lok Mrs Jian Cheung Ms Vivian Lee Ms Tsz Fok
<b>Chairman</b>	Mr Daniel Lai
<b>Secretary</b>	Dr Bernard Chan
<b>Charity number</b>	1147459
<b>Company number</b>	07136677
<b>Principal address</b>	58A Birkenhead Street London WC1H 8BB
<b>Registered office</b>	58A Birkenhead Street London WC1H 8BB
<b>Independent examiner</b>	Mrs Susanna Yuen BA (Hons) FCCA 19 Richards Way Cippenham Berkshire SL1 5EU

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## TRUSTEES REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust deed dated 25 August 1999 amended by supplemental deed of 19 July 2000, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Structure, governance and management**

The charity was established by a charitable trust deed on 25 August 1999 amended by supplemental deed of 19 July 2000.

The trustees who served during the year were:

Ms Maureen Wong

Ms Siu Hing Tse

Dr Bernard Chan

Mr Daniel Lai

Mr Hing Bun Rabin Lok

Ms Jian Cheung

Dr Vivian Lee

Ms Tsz Fok

Trustees are appointed or reappointed annually at the Annual Trustees Meetings.

None of the Trustees has any beneficial interest in the charity. Office bearers are elected at the annual trustee meeting. The office-bearers for 2023-2024 are: Chairman – Mr Daniel Lai, Secretary – Dr Bernard Chan, Treasurer - Ms Tsz Fok.

The charity has no subsidiary or related party.

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

#### **Objectives and activities**

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects – The relief of need hardship suffering and distress of those individuals with a gambling dependency in particular (but without prejudice to the generality of the foregoing) by advancing the Christian religion.

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

1. The CCGR continues to operate a walk-in centre from Mondays to Fridays. Staff are available also outside office hours to meet with clients if necessary. All its services are provided free of charge.

# **THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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2. Group activities are held on Mondays, Tuesdays and Fridays. The activities, which include Bible study, mutual support, group counselling and themed study and rehabilitation programmes, are run by staff workers and volunteers who are experienced in counselling and pastoral care. Many volunteers who participate in group sessions are former clients who have been successfully rehabilitated. These activities were held in our Centre as well as via Zoom during the past year.
3. The Centre has one full-time staff and one part-time staff who are experienced and qualified in providing care to problem gamblers, especially in helping them to quit their gambling addiction. As debts and finances and personal relationships are major problems faced by compulsive gamblers, the centre gives advice, counselling and services on a one-to-one basis. Much effort was also put in to update our website so that more people can access and benefit from it.
4. Outreach work extends to preventive measures and encouraging community involvement. We regularly hold street outreach in the city centre and visit care homes, and are able to reach out to many people.
5. Throughout the year, staff and volunteers continue to conduct meetings with church and fellowship groups to share their experience and help gamblers and their families. Visits were made to churches in Belfast, Derby, Gloucestershire, Portsmouth, Epsom, Leeds, Plymouth and London to promote the prevention of gambling as well as our services.
6. About 15 new clients, including two pairs of couple, approached the Centre during the year. They sought help from different places over the United Kingdom and Overseas by email and telephone and got the service either in person or online afterwards. Among the enquires, 4 of them were just a general enquiry for friend or family member; 3 of them had one initial meeting with Centre staff and/or counsellor; both pairs of couple went through a few sessions for relationship build up, 10 lessons of gambling rehabilitation course for the husband and 10 sessions of Christian counselling for the wife. The rest of them had gambling rehabilitation course, Christian counselling, and discipleship training afterwards. We also provided 10 sessions of Christian counselling service to 3 existing clients. All together the Centre has about 30 active clients receiving various services provided, including assistance in debt management. Some of the ex-clients have become our volunteers and are actively involved in helping the service of the Centre.
7. Other activities included staff making online contacts with other anti-gambling organisations and for their own professional development.

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## TRUSTEES REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

---

The financial statements as laid out on pages 5 to 10 comply with current statutory requirements.

Total reserves currently stand at £49,215 (2023: £57,076).  
Expenditure exceeded income by £7,861 (2023: £12,411)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

On behalf of the board of trustees

DocuSigned by:  
*Dr Bernard Chan*  
C234CB9AD555488...  
**Dr Bernard Chan**  
Trustee

23 December 2024

Dated: .....

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

---

I report on the accounts of The Christian Centre For Gambling Rehabilitation Limited for the year ended 31 March 2022, which are set out on pages 5 to 10.

#### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement below.

#### Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records, and comply with the accounting requirements of the 2011 Act:have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



F58EBEAAB1474AE...

Mrs Susanna Yuen BA (Hons) FCCA

19 Richards Way  
Cippenham  
Berkshire  
SL1 5EU

23 December 2024  
Dated: .....

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>			
Donations and legacies	2	38,973	42,169
Charitable activities	3	970	772
Investments	4	-	-
<b>Total income</b>		<u>39,343</u>	<u>42,941</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	47,204	55,352
<b>Total resources expended</b>		<u>47,204</u>	<u>55,352</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(7,861)	(12,411)
Fund balances at 1 April 2023		<u>57,076</u>	<u>69,487</u>
<b>Fund balances at 31 March 2024</b>		<u>49,215</u>	<u>57,076</u>

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## BALANCE SHEET

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	£	2024 £	£	2023 £
<b>Current assets</b>					
Debtors	9	-	-	-	-
Cash at bank and in hand		49,787	49,787	57,648	57,648
			<u>49,787</u>	<u>57,648</u>	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(572)	(572)	(572)	(572)
Net current assets			<u>49,215</u>	<u>57,076</u>	<u>57,076</u>
<b>Total assets less current liabilities</b>			<u>49,215</u>	<u>57,076</u>	<u>57,076</u>
<b>Income funds</b>					
Unrestricted funds			<u>49,215</u>	<u>57,076</u>	<u>57,076</u>
			<u>49,215</u>	<u>57,076</u>	<u>57,076</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

DocuSigned by:

*Dr Bernard Chan*

23 December 2024

.....C234CB8AD555488....

Dr Bernard Chan

**Trustee**

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

The Christian Centre For Gambling Rehabilitation Limited is registered charity, number 1147459 and is constituted by Deed of Trust.

##### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Christian Centre For Gambling Rehabilitation Limited is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that The Christian Centre For Gambling Rehabilitation Limited has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

##### 1.4 Incoming resources

Income is recognised when The Christian Centre For Gambling Rehabilitation Limited is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised The Christian Centre For Gambling Rehabilitation Limited has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if The Christian Centre For Gambling Rehabilitation Limited has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

##### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The Christian Centre For Gambling Rehabilitation Limited has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in The Christian Centre For Gambling Rehabilitation Limited's balance sheet when The Christian Centre For Gambling Rehabilitation Limited becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when The Christian Centre For Gambling Rehabilitation Limited contractual obligations expire or are discharged or cancelled.

#### 2 Doations and legacies

	2024	2023
	£	£
Donations and gifts	38,973	42,941

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

*FOR THE YEAR ENDED 31 MARCH 2024*

<b>3 Charitable activities</b>	<b>2024</b>	<b>2023</b>
	£	£
Other receipts	970	772
	<u>          </u>	<u>          </u>
<b>4 Investments</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	£	£
Interest receivable	-	-
	<u>          </u>	<u>          </u>
<b>5 Charitable activities</b>	<b>2024</b>	<b>2023</b>
	£	£
Unrestricted funds:		
Salary	38,410	43,100
Staff Pension	1,909	2,209
Rent & rates	1,850	1,800
Printing, postage & stationery	211	178
Advertisements	1,032	939
Telephone	646	547
Repairs & small equipment	192	680
Insurances	263	263
Travelling and refreshments	1,885	1,420
Activities & gatherings	174	3,665
Subscriptions	459	354
Bank charges	165	169
Sundry	8	28
	<u>47,204</u>	<u>55,352</u>

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2024

#### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from The Christian Centre For Gambling Rehabilitation Limited during the year.

#### 7 Employees

There were 2 (2023: 3) employees during the year.

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

<b>8 Financial instruments</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	-	-
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	572	572
	<u>          </u>	<u>          </u>
<b>9 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	-
	<u>          </u>	<u>          </u>
<b>10 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Other creditors	572	572
	<u>          </u>	<u>          </u>

**THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

England & Wales - Charity number 1147459

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# Accounts

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**Charity Registration No. 1147459**

**Company Registration No. 07136677 (England and Wales)**

**THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION  
LIMITED ANNUAL REPORT AND UNAUDITED FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr Bernard Chan Ms Siu Hing Tse Ms Maureen Wong Mr Shiu Kong Daniel Lai Mr Hing Bun Rabin Lok Mrs Jian Cheung Dr Vivian Kei Ying Lee Ms Tsz Fok (Appointed 17 September 2022)
<b>Chairman</b>	Mr Shiu Kong Daniel Lai
<b>Secretary</b>	Dr Bernard Chan
<b>Charity number</b>	1147459
<b>Company number</b>	07136677
<b>Principal address</b>	58A Birkenhead Street London WC1H 8BW
<b>Registered office</b>	58A Birkenhead Street London WC1H 8BW
<b>Independent examiner</b>	Mrs Susanna Yuen BA (Hons) FCCA 19 Richards Way Cippenham Berkshire SL1 5EU

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# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## CONTENTS

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Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-10

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# **THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

## **TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust deed dated 25 August 1999 amended by supplemental deed of 19 July 2000, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 25 August 1999 amended by supplemental deed of 19 July 2000.

The trustees who served during the year were:

Ms Maureen Wong  
Ms Siu Hing Tse  
Dr Bernard Chan  
Mr Shiu Kong Daniel Lai  
Mr Hing Bun Rabin Lok  
Ms Jian Cheung  
Dr Vivian Kei Ying Lee  
Ms Tsz Fok (Appointed 17 September 2022)

Trustees are appointed or reappointed annually at the Annual Trustees Meetings.

None of the Trustees has any beneficial interest in the charity. Office bearers are elected at the annual trustee meeting. The office-bearers for 2022-2023 are: Chairman – Mr Shiu Kong Daniel Lai, Secretary – Dr Bernard Chan, Treasurer - Ms Siu Hing Tse.

The charity has no subsidiary or related party.

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

### **Objectives and activities**

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects – The relief of need hardship suffering and distress of those individuals with a gambling dependency in particular (but without prejudice to the generality of the foregoing) by advancing the Christian religion.

# **THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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

1. The CCGR continues to operate a walk-in centre from Mondays to Fridays. Staff are available also outside office hours to meet with clients if necessary. All its services are provided free of charge.
2. Group activities are held on Mondays and Tuesdays. The activities, which include Bible study, mutual support, group counselling and themed study programmes, are run by staff workers and volunteers who are experienced in counselling and pastoral care. Many volunteers who participate in group sessions are former clients who have been successfully rehabilitated. These activities were held in our Centre as well as via Zoom during the past year.
3. The Centre has one full-time staff and one part-time staff who are experienced and qualified in providing care to problem gamblers, especially in helping them to quit their gambling addiction. As debts and finances and personal relationships are major problems faced by compulsive gamblers, the centre gives advice, counselling and services on a one-to-one basis. Much effort was also put in to update our website so that more people can access and benefit from it.
4. Outreach work extends to preventive measures and encouraging community involvement. We held a stall at the London Friendship Festival on 11 June and were able to reach out to many people.
5. Throughout the year, staff and volunteers continue to conduct meetings with church and fellowship groups to share their experience and help gamblers and their families. Visits were made to churches in Sheffield, Portsmouth, Milton Keynes, Reading, Plymouth, Nottingham and London to promote the prevention of gambling as well as our services. We also organised the 3<sup>rd</sup> Pan Europe Christian Conference for Gambling Rehabilitation on 18<sup>th</sup> - 20<sup>th</sup> July.
6. About 7 new clients approached the Centre during the year; all sought help over the telephone. Over 10 joined the Centre's rehabilitation programmes for help and support. Together with existing clients, the Centre has over 20 active clients receiving various services provided, including assistance in debt management.
7. Other activities included staff making online contacts with other anti-gambling organisations and for their own professional development.

The financial statements as laid out on pages 5 to 10 comply with current statutory requirements.

Total reserves currently stand at £ 57,076 (2022: £69,487).

Expenditure exceeded income by £12,411 (2022: £19,116)

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## TRUSTEES REPORT

***FOR THE YEAR ENDED 31 MARCH 2023***

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It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

On behalf of the board of trustees

DocuSigned by:  
*Dr Bernard Chan*  
C234CB9AD555488...

**Dr Bernard Chan**

Trustee

30 November 2023

Dated: .....

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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I report on the accounts of The Christian Centre For Gambling Rehabilitation Limited for the year ended 31 March 2022, which are set out on pages 5 to 10.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

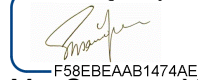
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement below.

#### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records, and comply with the accounting requirements of the 2011 Act; have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



F58EBEAAB1474AE...

Mrs Susanna Yuen BA (Hons) FCCA

19 Richards Way  
Cippenham  
Berkshire  
SL1 5EU

30 November 2023

Dated: .....

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES

*FOR THE YEAR ENDED 31 MARCH 2023*

	Notes	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>			
Donations and legacies	2	42,169	24,663
Charitable activities	3	772	296
Investments	4	-	-
<b>Total income</b>		<u>42,941</u>	<u>24,959</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	55,352	44,075
<b>Total resources expended</b>		<u>55,352</u>	<u>44,075</u>
<b>Net income/(expenditure) for the year/</b>			
<b>Net movement in funds</b>		(12,411)	(19,116)
Fund balances at 1 April 2022		<u>69,487</u>	<u>88,603</u>
<b>Fund balances at 31 March 2023</b>		<u>57,076</u>	<u>69,487</u>

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## BALANCE SHEET

*FOR THE YEAR ENDED 31 MARCH 2023*

	Notes	£	2023 £	£	2022 £
<b>Current assets</b>					
Debtors	9	-	-	-	-
Cash at bank and in hand		57,648		70,059	
		<u>57,648</u>		<u>70,059</u>	
<b>Creditors: amounts falling due within one year</b>	10	(572)		(572)	
Net current assets			<u>57,076</u>		<u>69,487</u>
<b>Total assets less current liabilities</b>			<u>57,076</u>		<u>69,487</u>
<b>Income funds</b>					
Unrestricted funds			<u>57,076</u>		<u>69,487</u>
			<u>57,076</u>		<u>69,487</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

DocuSigned by:

*Dr Bernard Chan*

C234CB9AD555488...

Dr Bernard Chan

**Trustee**

30 November 2023

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

The Christian Centre For Gambling Rehabilitation Limited is registered charity, number 1147459 and is constituted by Deed of Trust.

##### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Christian Centre For Gambling Rehabilitation Limited is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that The Christian Centre For Gambling Rehabilitation Limited has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

##### 1.4 Incoming resources

Income is recognised when The Christian Centre For Gambling Rehabilitation Limited is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised The Christian Centre For Gambling Rehabilitation Limited has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if The Christian Centre For Gambling Rehabilitation Limited has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

##### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The Christian Centre For Gambling Rehabilitation Limited has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in The Christian Centre For Gambling Rehabilitation Limited's balance sheet when The Christian Centre For Gambling Rehabilitation Limited becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when The Christian Centre For Gambling Rehabilitation Limited contractual obligations expire or are discharged or cancelled.

#### 2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	42,941	24,663

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

*FOR THE YEAR ENDED 31 MARCH 2023*

<b>3 Charitable activities</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other receipts	772	296
	<u>          </u>	<u>          </u>
<b>4 Investments</b>		
	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest receivable	-	-
	<u>          </u>	<u>          </u>
<b>5 Charitable activities</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unrestricted funds:		
Salary	43,100	37,920
Staff Pension	2,209	1,682
Rent & rates	1,800	1,200
Printing, postage & stationery	178	313
Advertisements	939	312
Telephone	547	574
Repairs & small equipment	680	854
Insurances	263	-
Travelling and refreshments	1,420	567
Activities & gatherings	3,665	186
Subscriptions	354	307
Bank charges	169	100
Sundry	28	60
	<u>          </u>	<u>          </u>
	55,352	44,075
	<u>          </u>	<u>          </u>

# THE CHRISTIAN CENTRE FOR GAMBLING REHABILITATION LIMITED

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2023**

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from The Christian Centre For Gambling Rehabilitation Limited during the year.

### 7 Employees

There were 3 (2022: 2) employees during the year.

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

<b>8 Financial instruments</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	-	-
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	572	572
	<u>          </u>	<u>          </u>
<b>9 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	-
	<u>          </u>	<u>          </u>
<b>10 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	572	572
	<u>          </u>	<u>          </u>