

Company Registration Number: 08302020

Charity Registration Number: 1151447

CHRIST CENTRAL CHURCHES WORLDWIDE
REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CHRIST CENTRAL CHURCHES WORLDWIDE
(a Company Limited by Guarantee)

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

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CHRIST CENTRAL CHURCHES WORLDWIDE
(a Company Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and unaudited financial statements of the charitable company for the year ended 31 December 2022.

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

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 5.

OBJECTS AND ACTIVITIES

The charity's objects for the public benefit are to advance the Christian Faith, in accordance with the Statement of Beliefs shown below, in 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 law of England and Wales and are connected to the charitable work of the charity.

Statement of Beliefs

We believe in:

1. The one true God who lives eternally in three persons - the Father, the Son and the Holy Spirit.
2. The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.
3. The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God - fully trustworthy for faith and conduct.
4. The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.
5. The incarnation of God's eternal Son, the Lord Jesus Christ - born of the Virgin Mary, truly divine and truly human, yet without sin.
6. The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.
7. The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.
8. The justification of sinners solely by the grace of God through faith in Christ.
9. The ministry of God and The Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.
10. The Church, the body of Christ both local and universal, and the priesthood of all believers - given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.
11. The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.
12. We are committed to serve our community without discrimination of religion, race, nationality, culture, age or on any other basis.
13. We do not require any of our clients to affirm or assent to any of the above Statement of Faith.

CHRIST CENTRAL CHURCHES WORLDWIDE
(a Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees assess the success of the charity in the year against the following criteria:

1. Expansion of the Christ Central Churches network.
2. Strength of partnerships with similar church networks.
3. Continued development of services to provide leadership, consultancy and pastoral care to partnering churches.
4. Planting of new churches.
5. Leadership events and training programmes that support and develop individuals and churches being well attended and well received.
6. The attendance at and impact of our UK leadership conference.

Volunteers are very significant as quite a lot of the ministry, planning and event management is run by them. All volunteers are drawn from our partnering churches, some of whom are employed by those churches so the partner churches themselves are volunteering their people resources.

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

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit to both the churches with which the charity partners and the wider communities that those churches serve.

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

1. The granting of gifts to other charitable organisations with similar objectives.
2. Expansion and development of the Christ Central Churches network.
3. Expansion and development of services to provide leadership, consultancy and pastoral care to partnering churches.
4. Expansion and development of the Christ Central Churches international leadership team.
5. Running church leadership events, training events, and prayer events - both in person and online.
6. Support for Jubilee+.

The trustees monitor the following key performance indicators to assess the outcomes achieved by the charity's activities:

1. The increase in the number of partnering churches, and the health of those churches.
2. The development and evolution of services to provide higher quality leadership, consultancy and pastoral care to partnering churches.
3. Level of attendance and quality of provision for our leadership conference and other leadership events.
4. Level of attendance, quality of provision and relevance of our training programmes.
5. The development of our international team and the delegation of responsibilities to a wider range of leaders in the UK.
6. Amount of income from partnering churches.

CHRIST CENTRAL CHURCHES WORLDWIDE
(a Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

There are a number of positive and negative factors which have affected the achievements and objectives of the charity and have had an effect on future plans.

The significant positive factors this year were the continued strengthening of the international team, despite the lack of opportunities to physically meet; the initial development of the UK team; the introduction of a new annual leadership conference.

Funding remained consistent throughout the year but expenses increased back to pre-pandemic levels due to increased values of grants made and international travel starting to recover. The organisation remains in a strong financial position.

The global covid-19 pandemic had a significant negative impact on the work of the organisation over the previous two years, and on the member churches. However, although the impact is still felt, this year has seen the beginnings of recovery.

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

FINANCIAL REVIEW

Total income for the year amounted to £517,672 (2021: £391,109) of which £199,639 (2021: £30,517) was restricted. Expenditure of £488,298 (2021: £315,379) was incurred of which £156,467 (2021: £36,299) was for restricted purposes. At 31 December 2022, the charity had unrestricted funds of £297,791 (2021: £311,815) - of which £24,858 (2021: £95,402) were designated by the Trustees for crisis relief and social action grants - and restricted funds of £102,679 (2021: £59,281).

The trustees are satisfied with the financial position of the organisation at 31 December 2022 and are optimistic that the strategies in place will lead to the organisation being able to fulfil its growth objectives.

Investment Policy

The charity's surplus funds are invested in accounts with Barclays Bank. The trustees have power to invest any money not immediately required for the furtherance of the charity's objects in or upon such investments, securities (including the making of loans) or property as may be thought fit, subject to such conditions (if any) and such consent (if any) as may from time to time be imposed or required by law.

Reserves Policy

The trustees have developed their reserves policy to maintain a minimum level of cash-backed unrestricted reserves sufficient to cover the following:

Operating reserve to cover critical/core costs including:	£
Salaries and governance	80,000
Grant reserve	20,000
Hope funds	25,000
Training reserve	15,000
	<hr/>
	140,000
	<hr/>

The trustees are pleased to report that this level of cash-backed unrestricted reserves was achieved at both 31 December 2022 and 31 December 2021.

Significant Events affecting Financial Performance and Financial Position

The general giving from member churches rose slightly during 2022. The most significant events that affected financial performance were an online offering from supporters, which was collected in the autumn, and an appeal for aid for churches in Ukraine.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
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PLANS FOR FUTURE PERIODS

The future direction of the charity is to increase the number of partnering churches both in the UK and abroad, to plant new churches, to provide an increasing number of quality leadership, consultancy and pastoral care services – including the ongoing development of an annual leadership conference - and to increase funding to similar networks and charities both in the UK and abroad.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 21 November 2012, and was registered with the Charity Commission from 28 March 2013. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Appointment of Trustees

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

Trustees whose turn it is to retire each year will be automatically re-elected unless they or the remaining trustees decide otherwise.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from churches that partner the organisation. The exception, Charles Glass, is a trustee of a closely related charity with a very similar purpose. New trustees are provided with Charity Commission guidance for new trustees, along with finance and process documentation, and minutes of previous trustees' meetings related to Christ Central Churches Worldwide. They are also given an introduction to the work of the charity and their responsibilities.

Trustees are encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles and to keep up to date with legislative changes.

Organisation

The management and administration of the charity is under the control of the trustees who meet three times per year. Day to day operational matters are delegated to Graham Anns (Chief Operational Officer).

Related Parties and other Charities or Organisations with which the Charity Co-operates

Christ Central Churches works with, supports, and provides services to partner churches, who in turn provide the funding for the activities the charity carries out. The charity supports similar networks with whom there is a working and personal relationship. The charity supports other charities which provide services that support its charitable objects. There is usually a personal relational and historic link with those charities.

Risk Management

The trustees have developed a risk register and approved a risk management framework to which the charity will work. Both documents are regularly reviewed to ensure the trustees are in a position to mitigate any risks arising.

The principal uncertainty remains the ongoing partnering of churches in the network. The risk is managed through strong relationship building, provision of services, shared culture, good communication and publicity. The national economic situation and its impact on member churches also poses increased risk.

CHRIST CENTRAL CHURCHES WORLDWIDE
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Pay and Remuneration of Key Management Personnel

Pay and remuneration of key management personnel is considered and set by the trustees, on an annual basis, having regard to prevailing key economic indicators (e.g. inflation/cost of living, regional earnings etc.) and comparable employee reward levels and trends within the church network served by Christ Central Churches Worldwide.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number: 1151447

Company Registration Number: 08302020 (England and Wales)

Directors and Trustees: Mr. Graham Anns
Mr. Jeremy Simpkins
Mr. Charles Glass
Mr. Graham Pyman
Mr. Alasdair Duerden
Ms. Marion Weir (resigned 15/08/22)
Mr. Stephen Williams
Mr. Chris Frost (appointed 13/07/22)
Mr. Sandeep Manaktala (appointed 13/07/22)

**Company Secretary and
Chief Operational Officer:** Mr. Graham Anns

Registered Office: Suite 2.6 Southgate Business Innovation Centre
Normanton Road
Derby
DE23 6UQ

Independent Examiner: Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU

Bankers: Barclays Bank plc
Salford Quays Branch
5 Anchorage Quay
Salford
Manchester
M50 3XE

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

Approval

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

.....
Mr. G. Anns
Chair of Trustees

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 7 to 17.

Responsibilities and Basis of Report

As the charity 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU**

Dated:

JL/GW

CHRIST CENTRAL CHURCHES WORLDWIDE
(a Company Limited by Guarantee)

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

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME							
Donations	3	273,023	306,080	199,639	30,517	472,662	336,597
<i>Income from charitable activities:</i>							
Training and events	4	44,984	54,509	-	-	44,984	54,509
Investment income	5	26	3	-	-	26	3
TOTAL INCOME		318,033	360,592	199,639	30,517	517,672	391,109
EXPENDITURE							
<i>Expenditure on charitable activities:</i>							
Training and events	6&7	235,066	202,449	1,103	2,396	236,109	204,845
Church planting and other giving	6&7	96,765	76,631	155,364	33,903	252,129	110,534
TOTAL EXPENDITURE		331,831	279,080	156,467	36,299	488,298	315,379
Net income/(expenditure) for the year	8	(13,798)	81,512	43,172	(5,782)	29,374	75,730
Transfer between funds		(226)	-	226	-	-	75,730
Net movement in funds		(14,024)	81,512	43,398	(5,782)	29,374	295,366
Reconciliation of funds:							
Total funds brought forward	16	311,815	230,303	59,281	65,063	371,096	295,366
Total Funds Carried Forward	15&16	297,791	311,815	102,679	59,281	400,470	371,096

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

All income and expenditure derive from continuing activities.

CHRIST CENTRAL CHURCHES WORLDWIDE

(a Company Limited by Guarantee)
(Company Registration Number: 08302020)

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	12		4,338		5,831
CURRENT ASSETS					
Debtors and prepayments	13	990		11,406	
Cash at bank and in hand		408,697		376,111	
			409,687	387,517	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	14	(13,555)		(22,252)	
NET CURRENT ASSETS			396,132		365,265
NET ASSETS			400,470		371,096
FUNDS	15 & 16				
Unrestricted general funds			272,933		216,413
Unrestricted designated funds			24,858		95,402
Total unrestricted funds			297,791		311,815
Restricted funds			102,679		59,281
			400,470		371,096

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ending 31 December 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements were approved and authorised for issue by the Board on

Signed on behalf of the Board of Directors:

.....
Mr. G. Anns
Chair of Trustees

CHRIST CENTRAL CHURCHES WORLDWIDE
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flow from operating activities	18	32,619	16,296
		<u> </u>	<u> </u>
Cash flow from investing activities:			
Interest receivable		26	3
Purchase of tangible fixed assets		(1,259)	(4,553)
Disposal of fixed assets		1,200	-
		<u> </u>	<u> </u>
Net cash flow from investing activities		(33)	(4,550)
		<u> </u>	<u> </u>
Increase in cash and cash equivalents in year		32,586	11,746
		<u> </u>	<u> </u>
Cash and cash equivalents at the beginning of the year		376,111	364,365
		<u> </u>	<u> </u>
Total cash and cash equivalents at the end of the year		408,697	376,111
		<u> </u>	<u> </u>

CHRIST CENTRAL CHURCHES WORLDWIDE
(a Company Limited by Guarantee)

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

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christ Central Churches Worldwide is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements. The nature of the charity's operations and principal activities are to advance the Christian faith.

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

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

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

(b) Income Recognition

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

Grants and Donations

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

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

(c) Resources Expended

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

(d) Unrestricted and Restricted Funds

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

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

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised and depreciated by 25% per annum, on the reducing balance basis, so as to write off each asset over its estimated useful life.

CHRIST CENTRAL CHURCHES WORLDWIDE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES (Continued)

(f) Debtors

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

(g) Cash at Bank and in Hand

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

(h) Creditors and Provisions

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

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate. The charity operates a salary sacrifice scheme in respect of pension contributions.

(j) Going Concern

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

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital registered in England and Wales. The liability of each member in the event of winding up is limited to £10.

3. INCOME FROM DONATIONS

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Giving from regional churches	192,373	182,252	-	-	192,373	182,252
Devoted event offerings	12,727	21,567	-	-	12,727	21,567
Other giving	67,923	87,975	199,639	30,517	267,562	118,492
Grants	-	14,286	-	-	-	14,286
	273,023	306,080	199,639	30,517	472,662	336,597

The charity benefits from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Training and Events:						
Leaders' events	18,129	-	-	-	18,129	-
School of leadership	26,855	54,509	-	-	26,855	54,509
	44,984	54,509	-	-	44,984	54,509

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

5. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Bank interest	26	3		-	26	3
	=====	=====	=====	=====	=====	=====

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

See page 17.

7. ANALYSIS OF SUPPORT COSTS AND GOVERNANCE COSTS

		Support Costs		Governance Costs	
	Basis of Apportionment	Unrestricted Funds		Unrestricted Funds	
		2022	2021	2022	2021
		£	£	£	£
Staff costs	Staff role	29,449	28,001	-	-
Insurance	Governance	-	-	3,676	2,819
Directors' expenses	Governance	-	-	649	97
Administration costs	Governance	-	-	1,294	753
Independent Examiner's and other accountancy fees	Governance	-	-	6,420	6,540
Bank charges	Governance	-	-	1,198	797
		=====	=====	=====	=====
		29,449	28,001	13,237	11,006

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:	2022	2021
	£	£
Depreciation	1,448	1,945
Loss on disposal of fixed assets	104	-
Independent Examiner's and other accountancy fees:		
- external scrutiny (incl. £120 (2021: £350) under provision re prior year)	1,820	1,850
- other costs (incl. £300 (2021: £910) under provision re prior year)	4,600	4,690
	=====	=====

9. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Gross wages and salaries	75,800	71,616
Employer's national insurance costs	2,256	2,224
Pension contributions (see note 10)	53,780	51,628
Death in service and income support cover	1,497	857
	=====	=====
	133,333	126,325

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

The average number of staff engaged during the period was three (2021: three).

CHRIST CENTRAL CHURCHES WORLDWIDE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. PENSION SCHEME

The pension costs of £53,780 (2021: £51,628) represent payments to defined contribution pension schemes operated in the names of individual employees of the charity. At the balance sheet date, there were no contributions outstanding.

Salary sacrifice arrangements are in place in connection with pension contributions.

11. TAXATION

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

12. TANGIBLE FIXED ASSETS

	Fixtures and Equipment £
Cost	
At 1 January 2022	14,003
Additions	1,259
Disposals	(5,937)
	<u>9,325</u>
At 31 December 2022	9,325
Accumulated Depreciation	
At 1 January 2022	8,172
Charge for the year	1,448
Adjustment on disposals	(4,633)
	<u>4,987</u>
At 31 December 2022	4,987
Net Book Value	
At 31 December 2021	5,831
	<u>4,338</u>
At 31 December 2022	4,338

There were no capital expenditure commitments at 31 December 2022.

13. DEBTORS AND PREPAYMENTS

	Total 2022 £	Total 2021 £
Trade debtors	-	10,042
Prepayments and accrued income	990	1,364
	<u>990</u>	<u>11,406</u>

14. CREDITORS: Amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors and accruals	11,874	20,663
Taxation and social security	1,681	1,589
	<u>13,555</u>	<u>22,252</u>

CHRIST CENTRAL CHURCHES WORLDWIDE
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**NOTES TO THE FINANCIAL STATEMENTS
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15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	4,338	-	4,338
Cash at bank and in hand	306,018	102,679	408,697
Other net assets/(liabilities)	(12,565)	-	(12,565)
	<u>297,791</u>	<u>102,679</u>	<u>400,470</u>

16. STATEMENT OF FUNDS

	As At 1.1.22 £	Income £	Expenditure £	Transfer between Funds £	As At 31.12.22 £
Unrestricted funds	311,815	318,033	331,831	(226)	297,791
Restricted funds:					
Support for J. Mwila	40,935	12,460	37,034	-	16,361
Support for L. Yarborough	150	1,070	1,220	-	-
Support for Pepe	500	8,831	500	-	8,831
Canada travel costs	2,183	-	-	-	2,183
Covid-19 appeal	6,880	-	-	-	6,880
Swahili translation project	8,633	2,630	5,256	-	6,007
Ghana	-	1,119	1,000	-	119
Ukraine	-	173,341	111,269	226	62,298
Kaleidoscope	-	188	188	-	-
	<u>59,281</u>	<u>199,639</u>	<u>156,467</u>	<u>226</u>	<u>102,679</u>
Total funds	<u>371,096</u>	<u>517,672</u>	<u>488,298</u>	<u>-</u>	<u>400,470</u>

Previous year:

	As At 1.1.21 £	Income £	Expenditure £	As At 31.12.21 £
Unrestricted funds	230,303	360,592	279,080	311,815
Restricted funds:				
Support for J. Mwila	40,000	15,138	14,203	40,935
Support for L. Yarborough	1,000	650	1,500	150
Support for Pepe	-	500	-	500
Canada travel costs	2,183	-	-	2,183
Covid-19 appeal	6,880	-	-	6,880
African nations project	15,000	1,000	16,000	-
Compassion	-	200	200	-
Ukraine	-	2,000	2,000	-
Swahili translation project	-	11,029	2,396	8,633
	<u>65,063</u>	<u>30,517</u>	<u>36,299</u>	<u>59,281</u>
Total funds	<u>295,366</u>	<u>391,109</u>	<u>315,379</u>	<u>371,096</u>

Unrestricted Funds

Of the unrestricted funds the trustees have designated the non-restricted balance on the 'Hope' bank account of £24,858 (2021: £20,057) for general crisis relief and £nil (2021: £75,345) of offerings into the 'operations' account for international ministry support (apostolic grants) and Social Action giving.

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16. STATEMENT OF FUNDS (Continued)

Restricted Funds

Support for J. Mwila - the income received is to support the work of Mr. Mwila in Zambia and other nations.

Support for L. Yarborough - the income received is to support the work of Mr. Yarborough in Mexico and other nations.

Support for Pepe – the income received is to support the work of Pepe in Mexico and other nations.

Canada travel costs - this represents income from the Newday conference in 2018 and has been used to fund travel costs for Mr. J. Simpkins in his support of a church plant in Toronto. For reasons outside the control of the charity this project has come to an end. The balance of these funds is to be used for future church-planting in either Canada or the UK, which are also supported by Newday.

Covid-19 appeal – in the west, we are fortunate to live in nations with highly developed healthcare systems and have governments who can offer financial support to those in hardship. This is not the case in many developing countries. In these nations, the majority of the population live a subsistence lifestyle where people earn money each day to support their families. Such environments make having a lockdown very difficult.

The remaining funds represent the balance of an appeal to support some of the Christ Central Churches in those countries which have been most severely affected by the Covid-19 pandemic.

Swahili translation project - Gateway Church in York provided support to enable the translation of the School of Leadership training resources into Swahili. The project was ongoing at the year end.

Ghana – the income received is to support the work of the Compassion project in Ghana run by Michael Akotia.

Ukraine – the income received is to support Ukraine churches, pastors and volunteers during the current crisis. It has also paid for the care of refugees in Romania and general humanitarian relief.

Kaleidoscope – the income received was to support a creative event and was paid out in expenses.

African nations project - this was an appeal to provide relief from drought and famine within Africa. The whole of the fund was transferred to projects in Zambia and Ghana in the year.

Compassion - this represents funds from King's Church in Cockermouth towards Michael Akotia's Compassion fund.

17. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

Throughout the period under review, the charity was under the control of the directors/trustees.

- (a) Included in staff costs (note 9) are the following remuneration costs in respect of Mr. G. Anns, Mr. J. Simpkins and Mrs. A. Simpkins (wife of Mr. J. Simpkins) which are permitted under the charitable company's Articles of Association:

	Gross Salary £	Employer's NIC £	Pension Contributions £	Other Benefits £	Total 2022 £	Total 2021 £
Mr. G. Anns	42,800	1,564	14,180	355	58,899	56,005
Mr. J. Simpkins	18,525	440	11,980	750	31,695	29,111
Mrs. A. Simpkins	14,475	252	27,620	392	42,739	41,209
	<u>75,800</u>	<u>2,256</u>	<u>53,780</u>	<u>1,497</u>	<u>133,333</u>	<u>126,325</u>

- (b) Mr. G. Anns is also a director of another charity known as Jubilee+. During the year under review, Christ Central Churches Worldwide made grants totalling £10,000 (2021: £9,000) to Jubilee+.

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17. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS (Continued)

- (c) Mr. G. Pyman and Mr. S. Manaktala are trustees of Jubilee Church Derby. During the year under review, Christ Central Churches Worldwide made apostolic grants totalling £10,500 (2021: £10,000) to Jubilee Church Derby.

Christ Central Churches Worldwide also made payments totalling £5,750 (2021: £5,500) to Jubilee Church Derby for the provision of staff time for communications and publicity services.

Christ Central Churches Worldwide received gifts from Jubilee Church Derby during the year totalling £8,850 (2021: £12,900).

- (d) Mr. S. Williams is a trustee of Hope Church Harrogate. Christ Central Churches Worldwide received gifts from Hope Church Harrogate during the year totalling £31,263 (2021: £10,611).
- (e) Ms. H. Little, a trustee of City Church Lancaster, ceased to be a trustee of Christ Central Churches Worldwide in January 2021. In the previous year up until her resignation, Christ Central Churches Worldwide received gifts from City Church Lancaster totalling £1,200.
- (f) Mr. C. Glass is also a trustee of New Frontiers International Trust Limited. During the year under review, Christ Central Churches Worldwide made grants totalling £2,000 (2021: £nil) to New Frontiers International Trust Limited and received grants totalling £nil (2021: £14,286) from New Frontiers International Trust Limited.
- (g) During the year under review, expenses consisting of travel and subsistence for attendance at trustee meetings were paid to one (2021: two) trustees totalling £128 (2021: £97).
- (h) Trustees and related parties of the charity have made unrestricted donations to the charity in the year totalling £1,050 (2021: £3,000).

Other than the above, no remuneration or expenses were paid to any trustee or any person connected to them.

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net movement in funds	29,374	75,730
Add: Depreciation charge and adjustment on write off of fixed assets	1,552	1,945
Less: Interest receivable	(26)	(3)
Decrease/(increase) in debtors	10,416	344
Increase/(decrease) in creditors	(8,697)	(61,720)
Cash Flow from Operating Activities	32,619	16,296

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6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Training & Events				Church Planting & Other Giving				Total Costs	
	Unrestricted Funds		Restricted Funds		Unrestricted Funds		Restricted Funds		2022	2021
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£	£	£	£	£
Staff costs	103,884	98,324	-	-	-	-	-	-	103,884	98,324
Publicity and flyers	1,963	1,046	-	-	-	-	-	-	1,963	1,046
Marketing	5,750	5,500	-	-	-	-	-	-	5,750	5,500
Leaders' ministry expenses	11,342	12,629	-	-	-	-	-	-	11,342	12,629
Global team expenses	25,298	4,698	-	-	-	-	-	-	25,298	4,698
Team and extended team days	2,326	1,293	-	-	-	-	-	-	2,326	1,293
Grants paid	-	-	-	-	74,724	62,960	155,364	33,903	230,088	96,863
Devoted expenses	-	15,472	-	-	-	-	-	-	-	15,472
School leadership	41,844	33,680	1,103	2,396	-	-	-	-	42,947	36,076
Other training events	19,817	2,007	-	-	-	-	-	-	19,817	2,007
Sundry expenses	26	-	-	-	-	-	-	-	26	-
Other professional fees	619	519	-	-	-	-	-	-	619	519
Depreciation	1,448	1,945	-	-	-	-	-	-	1,448	1,945
Loss on disposal of fixed assets	104	-	-	-	-	-	-	-	104	-
	214,421	177,113	1,103	2,396	74,724	62,960	155,364	33,903	445,612	276,372
Support costs (page 12)	14,243	18,187	-	-	15,206	9,814	-	-	29,449	28,001
Governance costs (page 12)	6,402	7,149	-	-	6,835	3,857	-	-	13,237	11,006
	235,066	202,449	1,103	2,396	96,765	76,631	155,364	33,903	488,298	315,379