

CHRIST CENTRAL PRESTON

England & Wales · Charity number 1176858

Details

Status Registered

Legal form CIO

Registered 2018-01-26

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

Contact

Address 21 Cheriton Field
Fulwood
Preston
PR2 3WH

Phone 07706025712

Email info@christcentralpreston.co.uk

Website www.christcentralpreston.co.uk

Activities

Objects: "TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE BASIS OF FAITH, IN THE PRESTON AREA IN PARTICULAR, BUT NOT EXCLUSIVELY, BY THE PROVISION OF FACILITIES FOR PUBLIC WORSHIP AND PRAYER."

Activities: To advance the Christian religion for the public benefit, in accordance with the Basis of faith, in the Preston area in particular, but not exclusively, by the provision of facilities for public worship and prayer.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,364	£27,969	-	-
2024-03-31	£42,833	£28,435	-	-
2023-03-31	£30,156	£32,775	-	-
2022-03-31	£59,994	£26,588	-	-
2021-03-31	£28,444	£19,733	-	-

Trustees

Name	Role	Appointed
ANDREW WILLIAMS	Chair	2018-01-26
BENJAMIN ROBERT HORN		2018-01-26
Dr Matthew Theobald		2025-11-06
Timothy James Hugh Foster		2025-11-06

Accounts



Christ Central Preston CIO

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Christ Central Preston CIO

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FOR THE YEAR ENDED 31 MARCH 2025

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Christ Central Preston CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees:	Mr Andrew Williams	
	Mr Timothy Foster	- appointed 6 November 2025
	Mr Benjamin Horn	
	Mr Jayd Lawrence	- resigned 6 November 2025
	Dr Matthew Theobald	- appointed 6 November 2025

Charity number: 1176858

Charity Address: 21 Cheriton Field
Fulwood
Preston
PR2 3WH

Independent Examiners: Lifestyles Accountancy Limited
39 Kirklees Road
Southport
PR8 4RB

Bankers: CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Christ Central Preston CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees submit their annual report and financial statements for the year ended 31 March 2025. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation which was registered on 26 January 2018. It is governed by its Constitution which was last amended on 24 January 2018.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted. If a unanimous vote is achieved the appointment would continue but if that were not the case then a majority vote would prevail.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review has been undertaken by the trustees to ensure that all known risks are mitigated as effectively as possible. This is monitored, reviewed and updated periodically as and when the need arises.

Organisational structure

Christ Central Preston is governed by its board of trustees that are responsible for the strategic direction and policy of the charity.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to advance the Christian religion for the public benefit, in accordance with the basis of faith, in the Preston area in particular, but not exclusively, by the provision of facilities for public worship and prayer.

ACHIEVEMENTS AND PERFORMANCE

Review and summary of the year

Throughout the year the charity has maintained the provision of public worship and prayer on a weekly basis. Midweek groups, Bible teaching and training sessions and the provision of free food for the public have also been maintained.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding for the charity continue to be donations from the church congregation in addition to some giving from other Christian groups.

Reserves policy

In order to maintain the day to day running of the charity the trustees have agreed that an amount of no less than 3 months running costs should be available in unrestricted reserves at any one point in time. This amounts to an amount of around £8,000.

In the year to 31 March 2025 the amount available in unrestricted reserves was £120,887 (2024 - £61,492). This level is much more than is the calculated minimum but is deemed to be at an appropriate level by the trustees as it is being decided upon how it will be put to use in the coming years.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, including continuing the new "Building for Growth Campaign" which is aimed at getting more people involved in attending and contributing to the work of the charity.

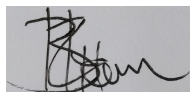
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 21/11/25..... 2025 and signed on its behalf by:



.....
Mr Benjamin Horn - trustee

Christ Central Preston CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CENTRAL PRESTON CIO

FOR THE YEAR ENDED 31 MARCH 2025

We report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Daniel Styles (Independent examiner)
for and on behalf of Lifestyles Accountancy Limited

Dated:

Christ Central Preston CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME					
Income from generated funds:					
Voluntary income:					
Donations and gifts	2	86,904	-	86,904	42,152
Activities for generating funds:					
Weekend away	3	280	-	280	559
Investment income:	4	180	-	180	122
TOTAL INCOME		87,364	-	87,364	42,833
EXPENDITURE					
Charitable activities	5	27,969	-	27,969	28,435
TOTAL EXPENDITURE		27,969	-	27,969	28,435
NET INCOME / (EXPENDITURE) FOR THE YEAR		59,395	-	59,395	14,398
Fund balances at 1 April 2024		61,492	324	61,816	47,418
Fund balances at 31 March 2025		120,887	324	121,211	61,816

The notes on pages 8 - 11 form part of these financial statements.

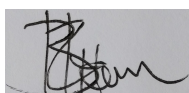
Christ Central Preston CIO

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	Total funds 2025 £	Total funds 2024 £
CURRENT ASSETS			
Cash at bank and in hand		123,123	61,816
		<u>123,123</u>	<u>61,816</u>
CURRENT LIABILITIES			
PAYE owed		1,038	-
Wages owed		874	-
		<u>1,912</u>	<u>-</u>
NET CURRENT ASSETS		<u>121,211</u>	<u>61,816</u>
TOTAL NET ASSETS		<u>121,211</u>	<u>61,816</u>
FUNDS			
Restricted funds		324	324
Unrestricted funds	8 & 9	120,887	61,492
TOTAL FUNDS		<u>121,211</u>	<u>61,816</u>

Approved and signed on behalf of the board on 21/11/25..... 2025 by:



Mr Benjamin Horn - trustee

The notes on pages 8 - 11 form part of these financial statements.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

2 VOLUNTARY INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and gifts:				
Donations received	86,904	-	86,904	42,152
	<u>86,904</u>	<u>-</u>	<u>86,904</u>	<u>42,152</u>

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Miscellaneous:				
Away day / Weekend away	280	-	280	559
	<u>280</u>	<u>-</u>	<u>280</u>	<u>559</u>

4 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank interest received	180	-	180	122
	<u>180</u>	<u>-</u>	<u>180</u>	<u>122</u>

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Administration costs:				
Staff costs	22,748	-	22,748	23,172
Logo design costs	663	-	663	-
Venue hire	2,409	-	2,409	2,340
Refreshments	412	-	412	203
Advertising	22	-	22	44
Insurance	264	-	264	-
Memberships	90	-	90	90
Computer and software costs	309	-	309	-
Resources	169	-	169	151
Bank charges	60	-	60	60
Away day / Weekend away costs	823	-	823	2,375
	<u>27,969</u>	<u>-</u>	<u>27,969</u>	<u>28,435</u>

6 EMPLOYEES

The average monthly number of employees during the year were 2 (2024 - 2) and no employee earned more than £60,000 in either the current year or the prior year.

Employment Costs

	2025 £	2024 £
Wages and salaries	22,528	22,951
Pension costs - Defined contribution	220	221
	<u>22,748</u>	<u>23,172</u>

7 TRUSTEES REMUNERATION

Mr Benjamin Horn received a total of £6,800 (2024 - £6,799) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. Mr Timothy Foster received a total of £13,571 (2024 - £13,593) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. No other trustee received any remuneration or expenses.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	120,887	324	121,211
	<u>120,887</u>	<u>324</u>	<u>121,211</u>

9 RESTRICTED FUNDS

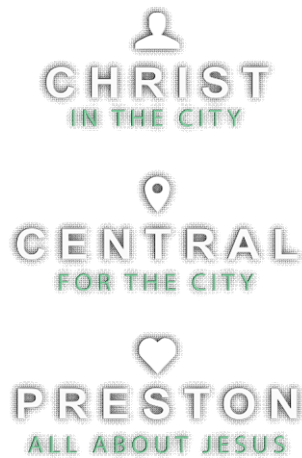
	Balance at 1 Apr 24 £	Incoming Resources £	Resources Expended £	Balance at 31 Mar 25 £
Theological training grant	<u>324</u>	<u>-</u>	<u>-</u>	<u>324</u>

The theological training grant was given to the charity by the Howard Foundation in 2020 and has been used to undertake courses in association with Biblical theology and was expected to be fully used by 2023 but the balance will be carried forward and put toward any relevant future training costs.

10 RELATED PARTY TRANSACTIONS

Other than as disclosed in note 7 on the prior page, there were no known disclosable related party transactions that took place during this year or the prior year.

Accounts



Christ Central Preston CIO

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Christ Central Preston CIO

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Christ Central Preston CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Trustees:	Mr Andrew Williams Mr Benjamin Horn Mr Jayd Lawrence
Charity number:	1176858
Charity Address:	21 Cheriton Field Fulwood Preston PR2 3WH
Independent Examiners:	Lifestyles Accountancy Limited 39 Kirklees Road Southport PR8 4RB
Bankers:	CAF Bank Kings Hill West Malling Kent ME19 4TA

Christ Central Preston CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees submit their annual report and financial statements for the year ended 31 March 2024. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation which was registered on 26 January 2018. It is governed by its Constitution which was last amended on 24 January 2018.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted. If a unanimous vote is achieved the appointment would continue but if that were not the case then a majority vote would prevail.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible. This is intended to be completed in the next calendar year.

Organisational structure

Christ Central Preston is governed by its board of trustees that are responsible for the strategic direction and policy of the charity.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to advance the Christian religion for the public benefit, in accordance with the basis of faith, in the Preston area in particular, but not exclusively, by the provision of facilities for public worship and prayer.

ACHIEVEMENTS AND PERFORMANCE

Review and summary of the year

Throughout the year the charity has maintained the provision of public worship and prayer on a weekly basis. Midweek groups, Bible teaching and training sessions and the provision of free food for the public have also been maintained.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding for the charity continue to be donations from the church congregation in addition to some giving from other Christian groups.

Reserves policy

In order to maintain the day to day running of the charity the trustees have agreed that an amount of no less than 3 months running costs should be available in unrestricted reserves at any one point in time. This amounts to an amount of around £8,000.

In the year to 31 March 2024 the amount available in unrestricted reserves was £61,492 (2023 - £47,094). This level is much more than is the calculated minimum but is deemed to be at an appropriate level by the trustees as it is being decided upon how it will be put to use in the coming years.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, including continuing the new "Building for Growth Campaign" which is aimed at getting more people involved in attending and contributing to the work of the charity.

Plans for risk review

The trustees are in the process of completing a risk review of all areas of the charities activities. It is intended that this will be completed in the next calendar year.

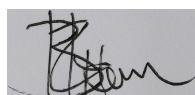
STATEMENT OF TRUSTEES' RESPONSIBILITIES

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- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 22/01/2025 and signed on its behalf by:



Mr Benjamin Horn - trustee

Christ Central Preston CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CENTRAL PRESTON CIO

FOR THE YEAR ENDED 31 MARCH 2024

We report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Daniel Styles (Independent examiner)

for and on behalf of Lifestyles Accountancy Limited

Dated:

Christ Central Preston CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME					
Income from generated funds:					
Voluntary income:					
Donations and gifts	2	42,152	-	42,152	30,082
Activities for generating funds:					
Weekend away	3	559	-	559	-
Investment income:	4	122	-	122	74
TOTAL INCOME		42,833	-	42,833	30,156
EXPENDITURE					
Charitable activities	5	28,435	-	28,435	32,775
TOTAL EXPENDITURE		28,435	-	28,435	32,775
NET INCOME / (EXPENDITURE) FOR THE YEAR		14,398	-	14,398	(2,619)
Fund balances at 1 April 2023		47,094	324	47,418	50,037
Fund balances at 31 March 2024		61,492	324	61,816	47,418

The notes on pages 8 - 11 form part of these financial statements.

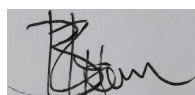
Christ Central Preston CIO

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	Total funds 2024 £	Total funds 2023 £
CURRENT ASSETS			
Cash at bank and in hand		61,816	47,418
		<u>61,816</u>	<u>47,418</u>
NET CURRENT ASSETS		<u>61,816</u>	<u>47,418</u>
TOTAL NET ASSETS		<u>61,816</u>	<u>47,418</u>
FUNDS			
Restricted funds		324	324
Unrestricted funds	6 & 8	61,492	47,094
TOTAL FUNDS		<u>61,816</u>	<u>47,418</u>

Approved and signed on behalf of the board on 22/01/2025 by:



Mr Benjamin Horn - trustee

The notes on pages 8 - 11 form part of these financial statements.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

2 VOLUNTARY INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts:				
Donations received	42,152	-	42,152	30,082
	<u>42,152</u>	<u>-</u>	<u>42,152</u>	<u>30,082</u>

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Miscellaneous:				
Weekend away	559	-	559	-
	<u>559</u>	<u>-</u>	<u>559</u>	<u>-</u>

4 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank interest received	122	-	122	74
	<u>122</u>	<u>-</u>	<u>122</u>	<u>74</u>

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Administration costs:				
Staff costs	23,172	-	23,172	27,500
Training costs	-	-	-	175
Venue hire	2,340	-	2,340	2,340
Refreshments	203	-	203	188
Telephone	-	-	-	445
Advertising	44	-	44	-
Insurance	-	-	-	234
Memberships	90	-	90	90
Computer and software costs	-	-	-	47
Resources	151	-	151	1,684
Bank charges	60	-	60	72
Weekend away costs	2,375	-	2,375	-
	28,435	-	28,435	32,775

6 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	61,492	324	61,816
	61,492	324	61,816

7 TRUSTEES REMUNERATION

Mr Andrew Williams received a total of £nil (2023 - £14,586) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. Mr Benjamin Horne received a total of £6,799 (2023 - £5,667) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. Mr Timothy Foster received a total of £13,593 (2023 - £7,933) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. No other trustee received any remuneration or expenses.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

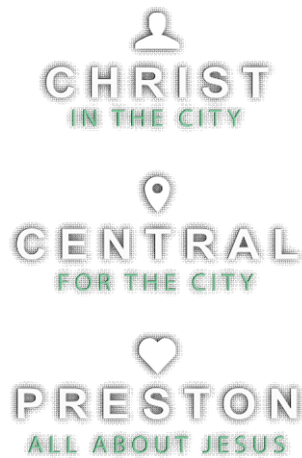
FOR THE YEAR ENDED 31 MARCH 2024

8 RESTRICTED FUNDS

	Balance at 1 Apr 23 £	Incoming Resources £	Resources Expended £	Balance at 31 Mar 24 £
Theological training grant	324	-	-	324

The theological training grant was given to the charity by the Howard Foundation in 2020 and has been used to undertake courses in association with Biblical theology and was expected to be fully used by 2023 but the balance will be carried forward and put toward any relevant future training costs.

Accounts



Christ Central Preston CIO

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Christ Central Preston CIO

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Christ Central Preston CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

Trustees:	Mr Andrew Williams Mr Benjamin Horn Mr Jayd Lawrence
Charity number:	1176858
Charity Address:	11 Glen Grove Preston Lancashire PR2 6SB
Independent Examiners:	Lifestyles Accountancy Limited 39 Kirklees Road Southport PR8 4RB
Bankers:	CAF Bank Kings Hill West Malling Kent ME19 4TA

Christ Central Preston CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees submit their annual report and financial statements for the year ended 31 December 2023. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation which was registered on 26 January 2018. It is governed by its Constitution which was last amended on 24 January 2018.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted. If a unanimous vote is achieved the appointment would continue but if that were not the case then a majority vote would prevail.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible. This is intended to be completed in the next calendar year.

Organisational structure

Christ Central Preston is governed by its board of trustees that are responsible for the strategic direction and policy of the charity.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to advance the Christian religion for the public benefit, in accordance with the basis of faith, in the Preston area in particular, but not exclusively, by the provision of facilities for public worship and prayer.

ACHIEVEMENTS AND PERFORMANCE

Review and summary of the year

Throughout the year the charity has maintained the provision of public worship and prayer on a weekly basis. Midweek groups, Bible teaching and training sessions and the provision of free food for the public have also been maintained where permitted through covid-19 restrictions.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding for the charity continue to be donations from the church congregation in addition to some giving from other Christian groups.

Reserves policy

In order to maintain the day to day running of the charity the trustees have agreed that an amount of no less than 3 months running costs should be available in unrestricted reserves at any one point in time. This amounts to an amount of around £8,000.

In the year to 31 March 2023 the amount available in unrestricted reserves was £47,094 (2022 - £49,538). This level is much more than is the calculated minimum but is deemed to be at an appropriate level by the trustees as it is being decided upon how it will be put to use in the coming years.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, including continuing the new "Building for Growth Campaign" which is aimed at getting more people involved in attending and contributing to the work of the charity.

Plans for risk review

The trustees are in the process of completing a risk review of all areas of the charities activities. It is intended that this will be completed in the next calendar year.

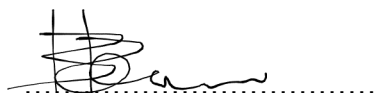
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 18 January 2024 and signed on its behalf by:



Mr Benjamin Horn - trustee

Christ Central Preston CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CENTRAL PRESTON CIO

FOR THE YEAR ENDED 31 MARCH 2023

We report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Daniel Styles (Independent examiner)

for and on behalf of Lifestyles Accountancy Limited

Dated:

Christ Central Preston CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME					
Income from generated funds:					
Voluntary income:					
Donations and gifts	2	30,082	-	30,082	58,909
Activities for generating funds:					
Weekend away	3	-	-	-	1,085
Investment income:	4	74	-	74	-
TOTAL INCOME		30,156	-	30,156	59,994
EXPENDITURE					
Charitable activities	5	32,600	175	32,775	26,588
TOTAL EXPENDITURE		32,600	175	32,775	26,588
NET (EXPENDITURE) / INCOME FOR THE YEAR		(2,444)	(175)	(2,619)	33,406
Fund balances at 1 April 2022		49,538	499	50,037	16,631
Fund balances at 31 March 2023		47,094	324	47,418	50,037

The notes on pages 8 - 11 form part of these financial statements.

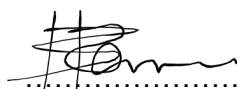
Christ Central Preston CIO

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	Total funds 2023 £	Total funds 2022 £
CURRENT ASSETS			
Cash at bank and in hand		47,418	50,037
		<u>47,418</u>	<u>50,037</u>
NET CURRENT ASSETS		<u>47,418</u>	<u>50,037</u>
TOTAL NET ASSETS		<u>47,418</u>	<u>50,037</u>
FUNDS			
Restricted funds		324	499
Unrestricted funds	6 & 8	47,094	49,538
TOTAL FUNDS		<u>47,418</u>	<u>50,037</u>

Approved and signed on behalf of the board on 18 January 2024 by:



Mr Benjamin Horn - trustee

The notes on pages 8 - 11 form part of these financial statements.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

2 VOLUNTARY INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts:				
Donations received	30,082	-	30,082	58,909
	<u>30,082</u>	<u>-</u>	<u>30,082</u>	<u>58,909</u>

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Miscellaneous:				
Weekend away	-	-	-	1,085
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,085</u>

4 INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank interest received	74	-	74	-
	<u>74</u>	<u>-</u>	<u>74</u>	<u>-</u>

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Administration costs:				
Staff costs	27,500	-	27,500	17,337
Training costs	-	175	175	651
Venue hire	2,340	-	2,340	2,295
Refreshments	188	-	188	500
Telephone	445	-	445	235
Advertising	-	-	-	55
Insurance	234	-	234	-
Memberships	90	-	90	2,290
Computer and software costs	47	-	47	658
Resources	1,684	-	1,684	1,128
Sundry costs	-	-	-	65
Bank charges	72	-	72	96
Charitable donations	-	-	-	200
Weekend away costs	-	-	-	1,078
	32,600	175	32,775	26,588

6 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	47,094	324	47,418
	47,094	324	47,418

7 TRUSTEES REMUNERATION

Mr Andrew Williams received a total of £14,586 (2022 - £17,337) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. Mr Benjamin Horne received a total of £5,667 (2022 - nil) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. No other trustee received any remuneration or expenses.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

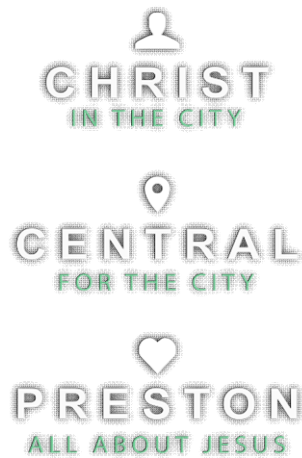
FOR THE YEAR ENDED 31 MARCH 2023

8 RESTRICTED FUNDS

	Balance at 1 Apr 22 £	Incoming Resources £	Resources Expended £	Balance at 31 Mar 23 £
Theological training grant	499	-	(175)	324

The theological training grant was given to the charity by the Howard Foundation in 2020 and is being used to undertake courses in association with Biblical theology and is expected to be fully used by 2023

Accounts



Christ Central Preston CIO

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Christ Central Preston CIO

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Christ Central Preston CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

Trustees:	Mr Andrew Williams Mr Benjamin Horn Mr Jayd Lawrence
Charity number:	1176858
Charity Address:	11 Glen Grove Preston Lancashire PR2 6SB
Independent Examiners:	Lifestyles Accountancy Limited 39 Kirklees Road Southport PR8 4RB
Bankers:	CAF Bank Kings Hill West Malling Kent ME19 4TA

Christ Central Preston CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees submit their annual report and financial statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005 in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation which was registered on 26 January 2018. It is governed by its Constitution which was last amended on 24 January 2018.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted. If a unanimous vote is achieved the appointment would continue but if that were not the case then a majority vote would prevail.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible. This is intended to be completed in the next calendar year.

Organisational structure

Christ Central Preston is governed by its board of trustees that are responsible for the strategic direction and policy of the charity.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to advance the Christian religion for the public benefit, in accordance with the basis of faith, in the Preston area in particular, but not exclusively, by the provision of facilities for public worship and prayer.

ACHIEVEMENTS AND PERFORMANCE

Review and summary of the year

Throughout the year the charity has maintained the provision of public worship and prayer on a weekly basis. Midweek groups, Bible teaching and training sessions and the provision of free food for the public have also been maintained where permitted through covid-19 restrictions.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding for the charity continue to be donations from the church congregation in addition to some giving from other Christian groups.

Reserves policy

In order to maintain the day to day running of the charity the trustees have agreed that an amount of no less than 3 months running costs should be available in reserves at any one point in time. This amounts to an amount of around £4,000.

In the year to 31 March 2022 the amount available in free reserves was £49,538 (2021 - £15,481). This level is much more than is the calculated minimum but is deemed to be at an appropriate level by the trustees as it is being decided upon how it will be put to use in the coming years.

All funds currently held by the charity are unrestricted.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, including a new "Building for Growth Campaign" which is aimed at getting more people involved in attending and contributing to the work of the charity.

Plans for risk review

The trustees are in the process of completing a risk review of all areas of the charities activities. It is intended that this will be completed in the next calendar year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 01/02/2023 and signed on its behalf by:

B R Horn
Mr Benjamin Horn - trustee

Christ Central Preston CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CENTRAL PRESTON CIO

FOR THE YEAR ENDED 31 MARCH 2022

We report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Daniel Styles (Independent examiner)

for and on behalf of Lifestyles Accountancy Limited

Dated:

Christ Central Preston CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	58,909	-	58,909	28,444
Activities for generating funds:					
Weekend away	3	1,085	-	1,085	-
TOTAL INCOMING RESOURCES		59,994	-	59,994	28,444
RESOURCES EXPENDED					
Charitable activities	4	25,937	651	26,588	19,733
TOTAL RESOURCES EXPENDED		25,937	651	26,588	19,733
NET INCOMING RESOURCES FOR THE YEAR		34,057	(651)	33,406	8,711
Fund balances at 1 March 2021		15,481	1,150	16,631	7,920
Fund balances at 31 March 2022		49,538	499	50,037	16,631

The notes on pages 8 - 11 form part of these financial statements.

Christ Central Preston CIO

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	Total funds 2022 £	Total funds 2021 £
CURRENT ASSETS			
Cash at bank and in hand		50,037	16,631
		50,037	16,631
NET CURRENT ASSETS		50,037	16,631
TOTAL NET ASSETS		50,037	16,631
FUNDS			
Restricted funds		499	1,150
Unrestricted funds	5 & 7	49,538	15,481
TOTAL FUNDS		50,037	16,631

Approved and signed on behalf of the board on 01/02/2023 by:

B R Horn
Mr Benjamin Horn - trustee

The notes on pages 8 - 11 form part of these financial statements.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE Statement of Recommended Practice (FRSSE SORP), "Accounting and Reporting by Charities" published in March 2015.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

2 VOLUNTARY INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts:				
Donations received	58,909	-	58,909	28,444
	<u>58,909</u>	<u>-</u>	<u>58,909</u>	<u>28,444</u>

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Miscellaneous:				
Weekend away	1,085	-	1,085	-
	<u>1,085</u>	<u>-</u>	<u>1,085</u>	<u>-</u>

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Administration costs:				
Staff costs	17,337	-	17,337	15,912
Training costs	-	651	651	1,100
Venue hire	2,295	-	2,295	236
Refreshments	500	-	500	35
Telephone	235	-	235	1,124
Advertising	55	-	55	180
Insurance	-	-	-	368
Memberships	2,290	-	2,290	219
Computer and software costs	658	-	658	-
Resources	1,128	-	1,128	225
Sundry costs	65	-	65	270
Evangelistic events	-	-	-	-
Bank charges	96	-	96	64
Charitable donations	200	-	200	-
Weekend away costs	1,078	-	1,078	-
	25,937	651	26,588	19,733

5 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	49,538	499	50,037
	49,538	499	50,037

6 TRUSTEES REMUNERATION

Mr Andrew Williams received a total of £17,337 (2021 - £15,912) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. No other trustee received any remuneration or expenses.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

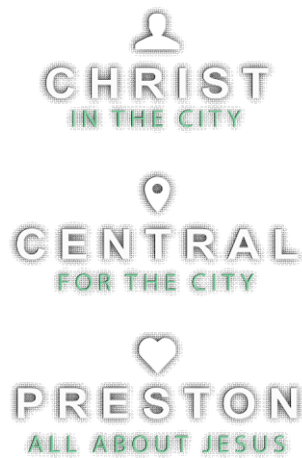
FOR THE YEAR ENDED 31 MARCH 2022

7 RESTRICTED FUNDS

	Balance at 1 Apr 21 £	Incoming Resources £	Resources Expended £	Balance at 31 Mar 22 £
Theological training grant	1,150	-	(651)	499

The theological training grant was given to the charity by the Howard Foundation in 2020 and is being used to undertake courses in association with Biblical theology and is expected to be fully used by 2023

Accounts



Christ Central Preston CIO

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Christ Central Preston CIO

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FOR THE YEAR ENDED 31 MARCH 2021

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Christ Central Preston CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Trustees:	Mr Andrew Williams Mr Benjamin Horn Mr Jayd Lawrence
Charity number:	1176858
Charity Address:	11 Glen Grove Preston Lancashire PR2 6SB
Independent Examiners:	Lifestyles Accountancy Limited 39 Kirklees Road Southport PR8 4RB
Bankers:	CAF Bank Kings Hill West Malling Kent ME19 4TA

Christ Central Preston CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees submit their annual report and financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005 in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation which was registered on 26 January 2018. It is governed by its Constitution which was last amended on 24 January 2018.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted. If a unanimous vote is achieved the appointment would continue but if that were not the case then a majority vote would prevail.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible. This is intended to be completed in the next calendar year.

Organisational structure

Christ Central Preston is governed by its board of trustees that are responsible for the strategic direction and policy of the charity.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to advance the Christian religion for the public benefit, in accordance with the basis of faith, in the Preston area in particular, but not exclusively, by the provision of facilities for public worship and prayer.

ACHIEVEMENTS AND PERFORMANCE

Review and summary of the year

Throughout the year the charity has maintained the provision of public worship and prayer on a weekly basis. Midweek groups, Bible teaching and training sessions and the provision of free food for the public have also been maintained where permitted through covid-19 restrictions.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding for the charity continue to be donations from the church congregation in addition to some giving from other Christian groups.

Reserves policy

In order to maintain the day to day running of the charity the trustees have agreed that an amount of no less than 3 months running costs should be available in reserves at any one point in time. This amounts to an amount of around £4,000.

In the year to 31 March 2021 the amount available in free reserves was £15,481 (2020 - £5,670). This level is much more than is the calculated minimum but is deemed to be at an appropriate level by the trustees as it is being decided upon how it will be put to use in the coming years.

All funds currently held by the charity are unrestricted.

Christ Central Preston CIO

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the year, including a new "Building for Growth Campaign" which is aimed at getting more people involved in attending and contributing to the work of the charity.

Plans for risk review

The trustees are in the process of completing a risk review of all areas of the charities activities. It is intended that this will be completed in the next calendar year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 10 January 2022 and signed on its behalf by:

.....
Mr Benjamin Horn - trustee

Christ Central Preston CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CENTRAL PRESTON CIO

FOR THE YEAR ENDED 31 MARCH 2021

We report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Daniel Styles (Independent examiner)
for and on behalf of Lifestyles Accountancy Limited

Dated: 10 January 2022

Christ Central Preston CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	28,444	-	28,444	24,600
Activities for generating funds:					
Weekend away	3	-	-	-	-
TOTAL INCOMING RESOURCES		28,444	-	28,444	24,600
RESOURCES EXPENDED					
Charitable activities	4	18,633	1,100	19,733	22,375
TOTAL RESOURCES EXPENDED		18,633	1,100	19,733	22,375
NET INCOMING RESOURCES FOR THE YEAR		9,811	(1,100)	8,711	2,225
Fund balances at 1 March 2020		5,670	2,250	7,920	5,695
Fund balances at 31 March 2021		15,481	1,150	16,631	7,920

The notes on pages 8 - 10 form part of these financial statements.

Christ Central Preston CIO

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	Total funds 2021 £	Total funds 2020 £
CURRENT ASSETS			
Cash at bank and in hand		16,631	7,920
		<u>16,631</u>	<u>7,920</u>
NET CURRENT ASSETS		<u>16,631</u>	<u>7,920</u>
TOTAL NET ASSETS		<u>16,631</u>	<u>7,920</u>
FUNDS			
Restricted funds	5	1,150	2,250
Unrestricted funds		15,481	5,670
TOTAL FUNDS		<u>16,631</u>	<u>7,920</u>

Approved and signed on behalf of the board on 10 January 2022 by:

.....
Mr Benjamin Horn - trustee

The notes on pages 8 - 10 form part of these financial statements.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE Statement of Recommended Practice (FRSSE SORP), "Accounting and Reporting by Charities" published in March 2015.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

2 VOLUNTARY INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts:				
Donations received	28,444	-	28,444	24,600
	<u>28,444</u>	<u>-</u>	<u>28,444</u>	<u>24,600</u>

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Miscellaneous:				
Weekend away	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Christ Central Preston CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Administration costs:				
Staff costs	15,912	-	15,912	15,912
Training costs	-	1,100	1,100	-
Venue hire	236	-	236	2,912
Refreshments	35	-	35	409
Telephone	1,124	-	1,124	-
Advertising	180	-	180	49
Insurance	368	-	368	300
Memberships	219	-	219	380
Computer and software costs	-	-	-	44
Resources	225	-	225	1,886
Sundry costs	270	-	270	-
Evangelistic events	-	-	-	423
Bank charges	64	-	64	60
	18,633	1,100	19,733	22,375

5 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	15,481	1,150	16,631
	15,481	1,150	16,631

6 TRUSTEES REMUNERATION

Mr Andrew Williams received a total of £15,912 (2020 - £15,912) in wage costs for his work in the day to day operation of the charity but not in any respect in connection with his role as trustee. No other trustee received any remuneration or expenses.