

CENTRE CHURCH

England & Wales · Charity number 1185070

Details

Status Registered

Legal form CIO

Registered 2019-08-28

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

Contact

Address 180 Leylands Road
Burgess Hill
RH15 8HS

Phone 01444232596

Email info@centrechurch.uk

Website www.centrechurch.uk

Activities

Objects: 1. TO ADVANCE THE CHRISTIAN FAITH BY, BUT NOT EXCLUSIVELY BY, GATHERING IN PUBLIC OR AT OTHER TIMES FOR TEACHING OF THE BIBLE, WORSHIP AND PRAISE, EVANGELISM, STUDY, PRAYER, CHILD AND YOUTH WORK AND COMMUNITY SERVICE;2. TO RELIEVE POVERTY BOTH IN THE UK AND OVERSEAS BY ANY MEANS SUCH AS GIFTS, DONATIONS, CONTRIBUTIONS, LOANS AND ADVANCES WITH OR WITHOUT INTEREST;3. 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 AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: To promote the Christian faith by the proclamation of the Gospel and through worship.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Brighton And Hove
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£145,188	£124,041	-	-
2023-12-31	£161,493	£103,139	-	-
2022-12-31	£147,564	£127,775	-	-
2021-12-31	£162,119	£152,263	-	-
2020-12-31	£154,327	£148,768	-	-

Trustees

Name	Role	Appointed
Guy Harwood		2023-07-25
Paul Aylett		2025-01-01
Samantha Kesia Harwood		2023-01-17
Samantha Rose Gentry		2023-01-17

CENTRE CHURCH

England & Wales - Charity number 1185070

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Centre Church

Charity registration number: 1185070

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

CENTRE CHURCH

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CENTRE CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Samantha Harwood Samantha Gentry Guy Harwood Paul Aylett (appointed 1 January 2025)
Charity Registration Number	1185070
Principal Office	180 Leylands Road Burgess Hill West Sussex RH15 8HS
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	HSBC 50 Church Road Burgess Hill West Sussex RH15 9AE

CENTRE CHURCH

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Structure, governance and management

Nature of governing document

Centre Church registered as a Charitable Incorporated Organisation (CIO), number 1185070, on 28 August 2019.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The day to day running of the church and all decision-making has been done by the Church Council.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The main object is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

In 2024, the church continued to provide its full range of services, ministries, and outreaches within the church building. The Pastoral Team returned to being fully staffed, strengthening the support available across church life.

The community café in the church foyer remained in operation, though with reduced opening hours due to ongoing volunteer and staffing constraints.

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CENTRE CHURCH
TRUSTEES' REPORT (CONTINUED)

Financial review

Income for the year amounted to £145,188 (2023: £161,493) and expenditure £124,041 (2023: £103,140), resulting in a surplus of £21,147 (2023: £58,353). This was added to the funds brought forward leaving a fund balance of £257,820 at the year end, of which £248,656 were unrestricted reserves.

Policy on reserves

It is the charity's policy to maintain at least one month's unrestricted reserves in the bank account to cover the essential administrative and general costs.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CENTRE CHURCH
TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 28 October 2025 and signed on its behalf by:



.....
Guy Harwood
Trustee

CENTRE CHURCH

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CENTRE CHURCH**

I report to the Trustees on my examination of the accounts of Centre Church for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity Trustees of Centre Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Centre Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
G W Schulz FCMA
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

28 October 2025

CENTRE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	133,325	3,767	137,092	143,351
Other trading activities	3	3,870	1,830	5,700	16,878
Investment income	4	2,396	-	2,396	1,264
Total income		<u>139,591</u>	<u>5,597</u>	<u>145,188</u>	<u>161,493</u>
Expenditure on:					
Raising funds		3,608	1,893	5,501	8,887
Charitable activities	5	106,890	11,650	118,540	94,252
Total expenditure		<u>110,498</u>	<u>13,543</u>	<u>124,041</u>	<u>103,139</u>
Net income/(expenditure)		29,093	(7,946)	21,147	58,354
Transfer between funds		<u>(8,010)</u>	<u>8,010</u>	-	-
Net movement in funds		21,083	64	21,147	58,354
Reconciliation of funds					
Total funds brought forward		<u>227,573</u>	<u>9,100</u>	<u>236,673</u>	<u>178,319</u>
Total funds carried forward	12	<u>248,656</u>	<u>9,164</u>	<u>257,820</u>	<u>236,673</u>

The notes on pages 8 to 17 form an integral part of these financial statements.

CENTRE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	<u>111,776</u>	<u>115,033</u>
		<u>111,776</u>	<u>115,033</u>
Current assets			
Debtors	9	10,150	4,884
Cash at bank and in hand		<u>137,734</u>	<u>117,943</u>
		147,884	122,827
Creditors: Amounts falling due within one year	10	<u>(1,840)</u>	<u>(1,187)</u>
Net current assets		<u>146,044</u>	<u>121,640</u>
Net assets		<u>257,820</u>	<u>236,673</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		9,164	9,100
Unrestricted income funds			
Unrestricted funds		<u>248,656</u>	<u>227,573</u>
Total funds	12	<u>257,820</u>	<u>236,673</u>

The financial statements on pages 6 to 17 were approved by the Trustees, and authorised for issue on 28 October 2025 and signed on their behalf by:



.....
 Guy Harwood
 Trustee

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CENTRE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Equipment	20% straight line
Furniture and fixtures	20% straight line
Office equipment	33% straight line

Debtors

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

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	102,321	3,767	106,088	118,461
Gift aid reclaimed	20,704	-	20,704	24,890
Grants, including capital grants;				
Grants	<u>10,300</u>	<u>-</u>	<u>10,300</u>	<u>-</u>
	<u>133,325</u>	<u>3,767</u>	<u>137,092</u>	<u>143,351</u>

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2023 £
Events income;				
Conferences and similar events	-	-	-	3,613
Property rental income	850	-	850	1,960
Café 180 income	3,020	-	3,020	5,738
Global University fees	<u>-</u>	<u>1,830</u>	<u>1,830</u>	<u>5,567</u>
	<u>3,870</u>	<u>1,830</u>	<u>5,700</u>	<u>16,878</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>2,396</u>	<u>-</u>	<u>2,396</u>	<u>1,264</u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Ministry expenses		6,197	-	6,197	9,930
Missionary gifts		-	10,832	10,832	8,495
Gifts and donations		2,010	818	2,828	3,577
Conference fees and training		1,631	-	1,631	917
Outreach		-	-	-	3,405
Rents and rates		508	-	508	501
Gas and electricity		5,490	-	5,490	5,265
Travelling		10	-	10	-
Printing and stationery		2,327	-	2,327	2,723
Equipment		635	-	635	700
Maintenance		22,966	-	22,966	3,822
Insurance		3,114	-	3,114	3,084
Telephone and internet		1,415	-	1,415	748
General expenses		9,021	-	9,021	3,985
Bank charges		113	-	113	126
Independent examination		1,440	-	1,440	1,440
Depreciation		4,955	-	4,955	5,133
Staff costs	7	45,058	-	45,058	40,401
		<u>106,890</u>	<u>11,650</u>	<u>118,540</u>	<u>94,252</u>

6 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	43,857	39,523
Pension costs	<u>1,201</u>	<u>878</u>
	<u><u>45,058</u></u>	<u><u>40,401</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Staff	<u><u>3</u></u>	<u><u>3</u></u>

No employee received emoluments of more than £60,000 during the year

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

8 Tangible fixed assets

	Land and buildings £	Furniture and fixtures £	Computer equipment £	Equipment £	Total £
Cost					
At 1 January 2024	139,679	22,834	9,955	16,691	189,159
Additions	-	-	1,698	-	1,698
At 31 December 2024	<u>139,679</u>	<u>22,834</u>	<u>11,653</u>	<u>16,691</u>	<u>190,857</u>
Depreciation					
At 1 January 2024	27,937	20,324	9,955	15,910	74,126
Charge for the year	2,794	965	566	630	4,955
At 31 December 2024	<u>30,731</u>	<u>21,289</u>	<u>10,521</u>	<u>16,540</u>	<u>79,081</u>
Net book value					
At 31 December 2024	<u>108,948</u>	<u>1,545</u>	<u>1,132</u>	<u>151</u>	<u>111,776</u>
At 31 December 2023	<u>111,742</u>	<u>2,510</u>	<u>-</u>	<u>781</u>	<u>115,033</u>

9 Debtors

	2024 £	2023 £
Accrued income	1,326	1,641
Other debtors	8,824	3,243
	<u>10,150</u>	<u>4,884</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	796	143
Accruals	1,044	1,044
	<u>1,840</u>	<u>1,187</u>

CENTRE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,201 (2023 - £878).

Contributions totalling £797 (2023 - £145) were payable to the scheme at the end of the year and are included in creditors.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

12 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General funds	227,573	139,591	(110,498)	(8,010)	248,656
Restricted funds					
Mission fund	-	2,822	(10,832)	8,010	-
Benevolent fund	1,239	945	(818)	-	1,366
Global University	6,271	1,830	(1,893)	-	6,208
CAP Job Club	1,590	-	-	-	1,590
	<u>9,100</u>	<u>5,597</u>	<u>(13,543)</u>	<u>8,010</u>	<u>9,164</u>
Total funds	<u>236,673</u>	<u>145,188</u>	<u>(124,041)</u>	<u>-</u>	<u>257,820</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General funds	167,263	149,284	(79,754)	(9,220)	227,573
Restricted funds					
Mission fund	-	1,995	(11,215)	9,220	-
Benevolent fund	616	960	(337)	-	1,239
Special events	-	3,613	(3,613)	-	-
Global University	8,108	5,641	(7,478)	-	6,271
CAP Job Club	1,590	-	-	-	1,590
Café start-up	742	-	(742)	-	-
	<u>11,056</u>	<u>12,209</u>	<u>(23,385)</u>	<u>9,220</u>	<u>9,100</u>
Total funds	<u>178,319</u>	<u>161,493</u>	<u>(103,139)</u>	<u>-</u>	<u>236,673</u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	111,776	-	111,776
Current assets	138,720	9,164	147,884
Current liabilities	<u>(1,840)</u>	<u>-</u>	<u>(1,840)</u>
Total net assets	<u>248,656</u>	<u>9,164</u>	<u>257,820</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	115,033	-	115,033
Current assets	113,727	9,100	122,827
Current liabilities	<u>(1,187)</u>	<u>-</u>	<u>(1,187)</u>
Total net assets	<u>227,573</u>	<u>9,100</u>	<u>236,673</u>

CENTRE CHURCH

England & Wales - Charity number 1185070

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2023

Centre Church

Charity registration number: 1185070

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

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CENTRE CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Graham Olive (resigned 17 January 2023) Joy Dawes (resigned 17 January 2023) Ruth Stephens Alexander Mason Samantha Harwood (appointed 17 January 2023) Samantha Gentry (appointed 17 January 2023) Guy Harwood (appointed 16 August 2023)
Charity Registration Number	1185070
Principal Office	180 Leylands Road Burgess Hill West Sussex RH15 8HS
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC 50 Church Road Burgess Hill West Sussex RH15 9AE

CENTRE CHURCH

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Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The main object is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

In 2023, the church continued with its range of existing services, ministries, and outreaches in the church building. The community café in the church foyer also continued to operate but due to a reduction in volunteer numbers and changes in staff responsibilities opening hours were reduced.

No foreign trips were undertaken for missionary activities during the year.

Financial review

Income for the year amounted to £161,493 (2022: £147,564) and expenditure £103,140 (2022: £127,775), resulting in a surplus of £58,353 (2022: £19,789). This was added to the funds brought forward leaving a fund balance of £236,672 at the year end, of which £223,398 were unrestricted reserves.

CENTRE CHURCH
TRUSTEES' REPORT (CONTINUED)

Policy on reserves

It is the charity's policy to maintain at least one month's unrestricted reserves in the bank account to cover the essential administrative and general costs.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Responsibilities

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

The Trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 17 October 2024 and signed on its behalf by:

.....
Guy Harwood
Trustee

CENTRE CHURCH

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CENTRE CHURCH**

I report to the Trustees on my examination of the accounts of Centre Church for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity Trustees of Centre Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Centre Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

17 October 2024

CENTRE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	140,396	2,955	143,351	131,266
Other trading activities	3	7,698	9,180	16,878	16,265
Investment income	4	<u>1,190</u>	<u>74</u>	<u>1,264</u>	<u>33</u>
Total income		<u>149,284</u>	<u>12,209</u>	<u>161,493</u>	<u>147,564</u>
Expenditure on:					
Raising funds		5,583	3,304	8,887	10,223
Charitable activities	5	<u>74,171</u>	<u>20,081</u>	<u>94,252</u>	<u>117,552</u>
Total expenditure		<u>79,754</u>	<u>23,385</u>	<u>103,139</u>	<u>127,775</u>
Net income/(expenditure)		69,530	(11,176)	58,354	19,789
Transfer between funds		<u>(9,220)</u>	<u>9,220</u>	<u>-</u>	<u>-</u>
Net movement in funds		60,310	(1,956)	58,354	19,789
Reconciliation of funds					
Total funds brought forward		<u>167,263</u>	<u>11,056</u>	<u>178,319</u>	<u>158,530</u>
Total funds carried forward	12	<u><u>227,573</u></u>	<u><u>9,100</u></u>	<u><u>236,673</u></u>	<u><u>178,319</u></u>

The notes on pages 7 to 15 form an integral part of these financial statements.

CENTRE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	<u>115,033</u>	<u>118,336</u>
		<u>115,033</u>	<u>118,336</u>
Current assets			
Debtors	9	4,884	4,780
Cash at bank and in hand		<u>117,943</u>	<u>56,430</u>
		122,827	61,210
Creditors: Amounts falling due within one year	10	<u>(1,187)</u>	<u>(1,227)</u>
Net current assets		<u>121,640</u>	<u>59,983</u>
Net assets		<u>236,673</u>	<u>178,319</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		9,100	11,056
Unrestricted income funds			
Unrestricted funds		<u>227,573</u>	<u>167,263</u>
Total funds	12	<u>236,673</u>	<u>178,319</u>

The financial statements on pages 5 to 15 were approved by the Trustees, and authorised for issue on 17 October 2024 and signed on their behalf by:

.....
Guy Harwood
Trustee

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

CENTRE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Equipment	20% straight line
Furniture and fixtures	20% straight line
Office equipment	33% straight line

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	115,506	2,955	118,461	108,527
Gift aid reclaimed	24,890	-	24,890	22,739
	<u>140,396</u>	<u>2,955</u>	<u>143,351</u>	<u>131,266</u>

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2022 £
Events income;				
Conferences and similar events	-	3,613	3,613	1,183
Property rental income	1,960	-	1,960	1,991
Café 180 income	5,738	-	5,738	8,103
Global University fees	-	5,567	5,567	4,988
	<u>7,698</u>	<u>9,180</u>	<u>16,878</u>	<u>16,265</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	1,190	74	1,264	33
	<u>1,190</u>	<u>74</u>	<u>1,264</u>	<u>33</u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

5 Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2023	Total 2022
Note	£	£	£	£
Ministry expenses	6,317	3,613	9,930	7,241
Missionary gifts	-	8,495	8,495	22,108
Gifts and donations	520	3,057	3,577	9,093
Conference fees and training	917	-	917	241
Outreach	3,405	-	3,405	3,175
Rents and rates	501	-	501	433
Gas and electricity	5,265	-	5,265	2,926
Manse	-	-	-	4,545
Printing and stationery	2,723	-	2,723	3,247
Equipment	700	-	700	377
Maintenance	3,822	-	3,822	2,470
Insurance	3,084	-	3,084	2,622
Telephone and internet	748	-	748	493
General expenses	3,985	-	3,985	4,673
Bank charges	126	-	126	138
Independent examination	1,440	-	1,440	1,440
Depreciation	4,391	742	5,133	5,649
Staff costs	7	36,227	4,174	40,401
	<u>74,171</u>	<u>20,081</u>	<u>94,252</u>	<u>117,552</u>

6 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	39,523	45,944
Pension costs	<u>878</u>	<u>737</u>
	<u><u>40,401</u></u>	<u><u>46,681</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Staff	<u><u>3</u></u>	<u><u>4</u></u>

No employee received emoluments of more than £60,000 during the year

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

8 Tangible fixed assets

	Land and buildings £	Furniture and fixtures £	Computer equipment £	Equipment £	Total £
Cost					
At 1 January 2023	139,679	21,004	9,955	16,691	187,329
Additions	-	1,830	-	-	1,830
At 31 December 2023	<u>139,679</u>	<u>22,834</u>	<u>9,955</u>	<u>16,691</u>	<u>189,159</u>
Depreciation					
At 1 January 2023	25,143	19,358	9,955	14,537	68,993
Charge for the year	2,794	966	-	1,373	5,133
At 31 December 2023	<u>27,937</u>	<u>20,324</u>	<u>9,955</u>	<u>15,910</u>	<u>74,126</u>
Net book value					
At 31 December 2023	<u>111,742</u>	<u>2,510</u>	<u>-</u>	<u>781</u>	<u>115,033</u>
At 31 December 2022	<u>114,536</u>	<u>1,646</u>	<u>-</u>	<u>2,154</u>	<u>118,336</u>

9 Debtors

	2023 £	2022 £
Accrued income	1,641	1,894
Other debtors	3,243	2,886
	<u>4,884</u>	<u>4,780</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	143	183
Accruals	1,044	1,044
	<u>1,187</u>	<u>1,227</u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £878 (2022 - £737).

Contributions totalling £145 (2022 - £182) were payable to the scheme at the end of the year and are included in creditors.

12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General					
General funds	167,263	149,284	(79,754)	(9,220)	227,573
Restricted funds					
Mission fund	-	1,995	(11,215)	9,220	-
Benevolent fund	616	960	(337)	-	1,239
Special events	-	3,613	(3,613)	-	-
Global University	8,108	5,641	(7,478)	-	6,271
CAP Job Club	1,590	-	-	-	1,590
Café start-up	742	-	(742)	-	-
	<u>11,056</u>	<u>12,209</u>	<u>(23,385)</u>	<u>9,220</u>	<u>9,100</u>
Total funds	<u>178,319</u>	<u>161,493</u>	<u>(103,139)</u>	<u>-</u>	<u>236,673</u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General funds	148,968	131,151	(91,861)	(20,995)	167,263
Restricted funds					
Mission fund	-	9,522	(30,517)	20,995	-
Benevolent fund	-	720	(104)	-	616
Special events	-	1,183	(1,183)	-	-
Global University	6,490	4,988	(3,370)	-	8,108
CAP Job Club	1,590	-	-	-	1,590
Café start-up	1,482	-	(740)	-	742
	<u>9,562</u>	<u>16,413</u>	<u>(35,914)</u>	<u>20,995</u>	<u>11,056</u>
Total funds	<u>158,530</u>	<u>147,564</u>	<u>(127,775)</u>	<u>-</u>	<u>178,319</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	115,033	-	115,033
Current assets	113,727	9,100	122,827
Current liabilities	(1,187)	-	(1,187)
Total net assets	<u>227,573</u>	<u>9,100</u>	<u>236,673</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	117,594	742	118,336
Current assets	50,896	10,314	61,210
Current liabilities	(1,227)	-	(1,227)
Total net assets	<u>167,263</u>	<u>11,056</u>	<u>178,319</u>

CENTRE CHURCH

England & Wales - Charity number 1185070

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2022

Centre Church

Charity registration number: 1185070

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

CENTRE CHURCH

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CENTRE CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Tyler Evenson (resigned 20 January 2022) Graham Olive (resigned 17 January 2023) Joy Dawes (resigned 17 January 2023) Ruth Stephens Wish Chigora (resigned 11 March 2022) Alexander Mason (appointed 20 January 2022) Samantha Harwood (appointed 17 January 2023) Samantha Gentry (appointed 17 January 2023) Guy Harwood (appointed 16 August 2023)
Charity Registration Number	1185070
Principal Office	180 Leylands Road Burgess Hill West Sussex RH15 8HS
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC 50 Church Road Burgess Hill West Sussex RH15 9AE

CENTRE CHURCH

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Structure, governance and management

Nature of governing document

Centre Church registered as a Charitable Incorporated Organisation (CIO), number 1185070, on 28 August 2019.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The day to day running of the church and all decision-making has been done by the Church Council.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The main object is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

In 2022, many of the services, ministries and outreaches of the church returned to using the facilities of the Church building following the abatement of the Covid-19 pandemic and the lifting of the related public health regulations which had been curtailing the in-person activities of the Church.

The community café in the foyer of the church reopened with the lifting of Covid restrictions.

During 2022, no foreign trips were taken for missionary activities.

CENTRE CHURCH
TRUSTEES' REPORT (CONTINUED)

Financial review

Income for the year amounted to £147,564 (2021: £162,119) and expenditure £127,775 (2021: £152,263), resulting in a surplus of £19,789 (2021: £9,856). This was added to the funds brought forward leaving a fund balance of £1178,319 at the year end, of which £167,263 were unrestricted reserves.

Policy on reserves

It is the charity's policy to maintain at least one month's unrestricted reserves in the bank account to cover the essential administrative and general costs.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CENTRE CHURCH
TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 3 October 2023 and signed on its behalf by:

.....
Samantha Harwood
Trustee

CENTRE CHURCH

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CENTRE CHURCH**

I report to the Trustees on my examination of the accounts of Centre Church for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity Trustees of Centre Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Centre Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

3 October 2023

CENTRE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	121,024	10,242	131,266	151,322
Other trading activities	3	10,094	6,171	16,265	10,796
Investment income	4	33	-	33	1
		<u>131,151</u>	<u>16,413</u>	<u>147,564</u>	<u>162,119</u>
Expenditure on:					
Raising funds		6,853	3,370	10,223	7,765
Charitable activities	5	85,008	32,544	117,552	144,498
		<u>91,861</u>	<u>35,914</u>	<u>127,775</u>	<u>152,263</u>
Net income/(expenditure)		39,290	(19,501)	19,789	9,856
Transfer between funds/from unincorporated charity		<u>(20,995)</u>	<u>20,995</u>	<u>-</u>	<u>-</u>
Net movement in funds		18,295	1,494	19,789	9,856
Reconciliation of funds					
Total funds brought forward		<u>148,968</u>	<u>9,562</u>	<u>158,530</u>	<u>148,674</u>
Total funds carried forward	12	<u>167,263</u>	<u>11,056</u>	<u>178,319</u>	<u>158,530</u>

The notes on pages 8 to 16 form an integral part of these financial statements.

CENTRE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	<u>118,336</u>	<u>123,985</u>
		<u>118,336</u>	<u>123,985</u>
Current assets			
Debtors	9	4,780	1,470
Cash at bank and in hand		<u>56,430</u>	<u>34,582</u>
		61,210	36,052
Creditors: Amounts falling due within one year	10	<u>(1,227)</u>	<u>(1,507)</u>
Net current assets		<u>59,983</u>	<u>34,545</u>
Net assets		<u>178,319</u>	<u>158,530</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		11,056	9,562
Unrestricted income funds			
Unrestricted funds		<u>167,263</u>	<u>148,968</u>
Total funds	12	<u>178,319</u>	<u>158,530</u>

The financial statements on pages 6 to 16 were approved by the Trustees, and authorised for issue on 3 October 2023 and signed on their behalf by:

.....
Samantha Harwood
Trustee

CENTRE CHURCH

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

CENTRE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Equipment	20% straight line
Furniture and fixtures	20% straight line
Office equipment	33% straight line

Debtors

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

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	98,285	10,242	108,527	124,705
Gift aid reclaimed	22,739	-	22,739	23,819
Grants, including capital grants;				
Grants	-	-	-	2,798
	<u>121,024</u>	<u>10,242</u>	<u>131,266</u>	<u>151,322</u>

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2021 £
Events income;				
Conferences and similar events	-	1,183	1,183	-
Property rental income	1,991	-	1,991	3,603
Café 180 income	8,103	-	8,103	5,161
Global University fees	-	4,988	4,988	2,032
	<u>10,094</u>	<u>6,171</u>	<u>16,265</u>	<u>10,796</u>

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>33</u>	<u>33</u>	<u>1</u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Ministry expenses		6,058	1,183	7,241	5,008
Missionary gifts		-	22,108	22,108	17,773
Gifts and donations		580	8,513	9,093	10,115
Conference fees and training		241	-	241	220
Outreach		3,175	-	3,175	4,715
Rents and rates		433	-	433	291
Gas and electricity		2,926	-	2,926	2,241
Manse		4,545	-	4,545	18,180
Printing and stationery		3,247	-	3,247	2,922
Equipment		377	-	377	399
Maintenance		2,470	-	2,470	4,884
Insurance		2,622	-	2,622	2,480
Telephone and internet		493	-	493	741
General expenses		4,673	-	4,673	2,355
Bank charges		138	-	138	-
Independent examination		1,440	-	1,440	1,440
Depreciation		4,909	740	5,649	5,866
Staff costs	7	<u>46,681</u>	<u>-</u>	<u>46,681</u>	<u>64,868</u>
		<u>85,008</u>	<u>32,544</u>	<u>117,552</u>	<u>144,498</u>

6 Trustees remuneration and expenses

Mr Tyler Evenson, a Trustee, received remuneration amounting to £2,390 (2021: £9,559) as pastor of the church. The church also paid rent of £3,720 (2021: £14,880) for his living accommodation.

The daughter of Mr Tyler Evenson, a Trustee, received remuneration amounting to £1,796 in the current year (2021: £8,678).

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	45,944	64,319
Pension costs	<u>737</u>	<u>549</u>
	<u><u>46,681</u></u>	<u><u>64,868</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Staff	<u><u>4</u></u>	<u><u>5</u></u>

No employee received emoluments of more than £60,000 during the year

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

8 Tangible fixed assets

	Land and buildings £	Furniture and fixtures £	Computer equipment £	Equipment £	Total £
Cost					
At 1 January 2022	<u>139,679</u>	<u>21,004</u>	<u>9,955</u>	<u>16,691</u>	<u>187,329</u>
At 31 December 2022	<u>139,679</u>	<u>21,004</u>	<u>9,955</u>	<u>16,691</u>	<u>187,329</u>
Depreciation					
At 1 January 2022	22,349	18,758	9,955	12,282	63,344
Charge for the year	<u>2,794</u>	<u>600</u>	<u>-</u>	<u>2,255</u>	<u>5,649</u>
At 31 December 2022	<u>25,143</u>	<u>19,358</u>	<u>9,955</u>	<u>14,537</u>	<u>68,993</u>
Net book value					
At 31 December 2022	<u><u>114,536</u></u>	<u><u>1,646</u></u>	<u><u>-</u></u>	<u><u>2,154</u></u>	<u><u>118,336</u></u>
At 31 December 2021	<u><u>117,330</u></u>	<u><u>2,246</u></u>	<u><u>-</u></u>	<u><u>4,409</u></u>	<u><u>123,985</u></u>

9 Debtors

	2022 £	2021 £
Accrued income	1,894	1,470
Other debtors	<u>2,886</u>	<u>-</u>
	<u><u>4,780</u></u>	<u><u>1,470</u></u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	346
Other creditors	183	117
Accruals	<u>1,044</u>	<u>1,044</u>
	<u><u>1,227</u></u>	<u><u>1,507</u></u>

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £737 (2021 - £549).

Contributions totalling £182 (2021 - £118) were payable to the scheme at the end of the year and are included in creditors.

12 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General funds	148,968	131,151	(91,861)	(20,995)	167,263
Restricted funds					
Mission fund	-	9,522	(30,517)	20,995	-
Benevolent fund	-	720	(104)	-	616
Special events	-	1,183	(1,183)	-	-
Global University	6,490	4,988	(3,370)	-	8,108
CAP Job Club	1,590	-	-	-	1,590
Café start-up	1,482	-	(740)	-	742
	<u>9,562</u>	<u>16,413</u>	<u>(35,914)</u>	<u>20,995</u>	<u>11,056</u>
Total funds	<u>158,530</u>	<u>147,564</u>	<u>(127,775)</u>	<u>-</u>	<u>178,319</u>

The transfer from Special events fund was for expenditure incurred in the previous year included in General funds.

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General funds	135,156	141,402	(122,926)	(4,664)	148,968
Restricted funds					
Mission fund	1,900	16,615	(24,518)	6,003	-
Benevolent fund	-	2,070	(2,400)	330	-
Special events	1,669	-	-	(1,669)	-
Global University	6,137	2,032	(1,679)	-	6,490
CAP Job Club	1,590	-	-	-	1,590
Café start-up	2,222	-	(740)	-	1,482
	<u>13,518</u>	<u>20,717</u>	<u>(29,337)</u>	<u>4,664</u>	<u>9,562</u>
Total funds	<u>148,674</u>	<u>162,119</u>	<u>(152,263)</u>	<u>-</u>	<u>158,530</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	117,594	742	118,336
Current assets	50,896	10,314	61,210
Current liabilities	(1,227)	-	(1,227)
Total net assets	<u>167,263</u>	<u>11,056</u>	<u>178,319</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	122,504	1,481	123,985
Current assets	27,971	8,081	36,052
Current liabilities	(1,507)	-	(1,507)
Total net assets	<u>148,968</u>	<u>9,562</u>	<u>158,530</u>

CENTRE CHURCH

England & Wales - Charity number 1185070

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2021

Centre Church

Charity registration number: 1185070

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Centre Church

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Centre Church

Reference and Administrative Details

Trustees	Phillida Bennett (resigned 26 October 2021) Tyler Evenson (resigned 20 January 2022) Graham Olive Joy Dawes Ruth Stephens (appointed 26 October 2021) Wish Chigora (appointed 26 October 2021 and resigned 11 March 2022) Alexander Mason (appointed 20 January 2022)
Charity Registration Number	1185070
Principal Office	180 Leylands Road Burgess Hill West Sussex RH15 8HS
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC 50 Church Road Burgess Hill West Sussex RH15 9AE

Centre Church

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Structure, governance and management

Nature of governing document

Centre Church registered as a Charitable Incorporated Organisation (CIO), number 1185070, on 28 August 2019.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The day to day running of the church and all decision-making has been done by the Church Council.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The main object is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

During 2021 many of the normal activities returned to meeting in person at the church. These included "Explore!" Mother and Toddler group, "511Kidz" children's work, "The Net" Youth Programme, Friday evening Youth Club, weekly & monthly prayer meetings and some of the midweek Life Groups. However, Alpha, Healing Rooms and the remaining Life Groups continued to run over Zoom.

Church staff, involved in the local inter-church schools team, "The Hub", ran a Youth Alpha for a whole year group at a local secondary school, followed by a Summer Camp for all ages of young people in Burgess Hill, Haywards Heath and surrounding villages.

Centre Church

Trustees' Report

The church continued to meet in person but observed the prevailing Covid-19 regulations - including the wearing of masks, sanitisation, reduced seating and social distancing. To begin with two services were held so that more people could be accommodated. A Children's Sunday School was run between the services. When restrictions were lifted, we returned to having one Sunday morning meeting with a concurrent Children's Sunday School.

The community café in the foyer of the church reopened in May 2021 when Covid restrictions were relaxed. Government safety measures continued to be observed as appropriate.

During 2021, no foreign trips could be taken to the various missionaries the church supports due to the travel restrictions that continued to be in force.

During the summer, Lead Pastor Tyler Evenson took a 3-month paid sabbatical (postponed from 2020 due to Covid). During this period the church was run by the Oversight Team and Trustees.

In the autumn, Phillida Bennett retired as a Trustee after 10 years' service. Ruth Stephens and Wish Chigora were both appointed as Trustees. Alex Mason was appointed to the Oversight Team.

Financial review

Income for the year amounted to £162,119 (2021: £154,327) and expenditure £152,263 (2020: £148,768), resulting in a surplus of £7,459 (2020: £5,559). This was added to the funds brought forward leaving a fund balance of £158,530 at the year end, of which £148,968 were unrestricted reserves.

Policy on reserves

It is the Charity's policy to maintain at least one month's unrestricted reserves in the bank account to cover the essential administrative and general costs.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Centre Church

Trustees' Report

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 17 October 2022 and signed on its behalf by:

.....
Graham Olive
Trustee

.....
Joy Dawes
Trustee

.....
Ruth Stephens
Trustee

.....
Alexander Mason
Trustee

Centre Church

Independent Examiner's Report to the Trustees of Centre Church

I report to the Trustees on my examination of the accounts of Centre Church for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity Trustees of Centre Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Centre Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

17 October 2022

Centre Church

Statement of Financial Activities for the Year Ended 31 December 2021

		Unrestricted funds £	Restricted funds £	Total 31 December 2021 £	Total 28 August 2019 to 31 December 2020 £
	Note				
Income and Endowments from:					
Donations and legacies	2	132,637	18,685	151,322	143,487
Other trading activities	3	8,764	2,032	10,796	10,834
Investment income	4	<u>1</u>	<u>-</u>	<u>1</u>	<u>6</u>
Total income		<u>141,402</u>	<u>20,717</u>	<u>162,119</u>	<u>154,327</u>
Expenditure on:					
Raising funds		6,086	1,679	7,765	8,398
Charitable activities	5	<u>116,840</u>	<u>27,658</u>	<u>144,498</u>	<u>140,370</u>
Total expenditure		<u>122,926</u>	<u>29,337</u>	<u>152,263</u>	<u>148,768</u>
Net income/(expenditure)		18,476	(8,620)	9,856	5,559
Transfer between funds/from unincorporated charity		<u>(4,664)</u>	<u>4,664</u>	<u>-</u>	<u>143,115</u>
Net movement in funds		13,812	(3,956)	9,856	148,674
Reconciliation of funds					
Total funds brought forward		<u>135,156</u>	<u>13,518</u>	<u>148,674</u>	<u>-</u>
Total funds carried forward	12	<u><u>148,968</u></u>	<u><u>9,562</u></u>	<u><u>158,530</u></u>	<u><u>148,674</u></u>

The notes on pages 8 to 16 form an integral part of these financial statements.

Centre Church
Balance Sheet
as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	<u>123,985</u>	<u>126,853</u>
		<u>123,985</u>	<u>126,853</u>
Current assets			
Debtors	9	1,470	1,765
Cash at bank and in hand		<u>34,582</u>	<u>21,701</u>
		36,052	23,466
Creditors: Amounts falling due within one year	10	<u>(1,507)</u>	<u>(1,645)</u>
Net current assets		<u>34,545</u>	<u>21,821</u>
Net assets		<u>158,530</u>	<u>148,674</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		9,562	13,518
Unrestricted income funds			
Unrestricted funds		<u>148,968</u>	<u>135,156</u>
Total funds	12	<u>158,530</u>	<u>148,674</u>

The financial statements on pages 6 to 16 were approved by the Trustees, and authorised for issue on 17 October 2022 and signed on their behalf by:

Graham Olive Trustee	Joy Dawes Trustee	Ruth Stephens Trustee
-------------------------	----------------------	--------------------------

.....
Alexander Mason
Trustee

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
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Office equipment	33% straight line

Debtors

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

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	106,020	18,685	124,705	114,535
Gift aid reclaimed	23,819	-	23,819	22,337
Grants, including capital grants;				
Grants	2,798	-	2,798	6,208
Other income from donations and legacies	-	-	-	407
	<u>132,637</u>	<u>18,685</u>	<u>151,322</u>	<u>143,487</u>

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2020 £
Events income;				
Conferences and similar events	-	-	-	1,669
Property rental income	3,603	-	3,603	1,505
Café 180 income	5,161	-	5,161	3,215
Global University fees	-	2,032	2,032	4,445
	<u>8,764</u>	<u>2,032</u>	<u>10,796</u>	<u>10,834</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1</u>	<u>1</u>	<u>6</u>

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2021	Total 2020
Note	£	£	£	£
Ministry expenses	5,008	-	5,008	6,477
Missionary gifts	-	17,773	17,773	11,691
Gifts and donations	970	9,145	10,115	11,086
Conference fees and training	220	-	220	71
Outreach	4,715	-	4,715	901
Rents and rates	291	-	291	747
Gas and electricity	2,241	-	2,241	3,499
Manse	18,180	-	18,180	25,020
Printing and stationery	2,922	-	2,922	2,917
Equipment	399	-	399	934
Maintenance	4,884	-	4,884	4,309
Insurance	2,480	-	2,480	2,400
Telephone and internet	741	-	741	650
Professional fees	-	-	-	2,018
General expenses	2,355	-	2,355	1,901
Independent examination	1,440	-	1,440	1,440
Depreciation	5,126	740	5,866	5,264
Staff costs	7	-	64,868	59,045
	<u>116,840</u>	<u>27,658</u>	<u>144,498</u>	<u>140,370</u>

6 Trustees remuneration and expenses

Mr Tyler Evenson, a trustee, received remuneration amounting to £9,559 (2020: £9,559) as pastor of the church. The church also paid rent of £14,880 (2020: £14,720) for his living accommodation.

The wife and daughter of Mr Tyler Evenson, a Trustee, are employees of the charity and received remuneration amounting to £8,678 in the current year (2020: £3,187).

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	64,319	58,346
Pension costs	<u>549</u>	<u>699</u>
	<u><u>64,868</u></u>	<u><u>59,045</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Staff	<u><u>5</u></u>	<u><u>4</u></u>

No employee received emoluments of more than £60,000 during the year

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Tangible fixed assets

	Land and buildings £	Furniture and fixtures £	Computer equipment £	Equipment £	Total £
Cost					
At 1 January 2021	139,679	15,932	9,955	18,765	184,331
Additions	-	759	-	2,239	2,998
At 31 December 2021	139,679	16,691	9,955	21,004	187,329
Depreciation					
At 1 January 2021	19,555	10,027	9,738	18,158	57,478
Charge for the year	2,794	2,255	217	600	5,866
At 31 December 2021	22,349	12,282	9,955	18,758	63,344
Net book value					
At 31 December 2021	117,330	4,409	-	2,246	123,985
At 31 December 2020	120,124	5,905	217	607	126,853

9 Debtors

	2021 £	2020 £
Accrued income	1,470	1,765

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	346	482
Other creditors	117	119
Accruals	1,044	1,044
	1,507	1,645

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £549 (2020 - £699).

Contributions totalling £118 (2020 - £118) were payable to the scheme at the end of the year and are included in creditors.

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General					
General funds	135,156	141,402	(122,926)	(4,664)	148,968
Restricted funds					
Mission fund	1,900	16,615	(24,518)	6,003	-
Benevolent fund	-	2,070	(2,400)	330	-
Special events	1,669	-	-	(1,669)	-
Global University	6,137	2,032	(1,679)	-	6,490
CAP Job Club	1,590	-	-	-	1,590
Café start-up	2,222	-	(740)	-	1,482
	<u>13,518</u>	<u>20,717</u>	<u>(29,337)</u>	<u>4,664</u>	<u>9,562</u>
Total funds	<u>148,674</u>	<u>162,119</u>	<u>(152,263)</u>	<u>-</u>	<u>158,530</u>

The transfer from Special events fund was for expenditure incurred in the previous year included in General funds.

Centre Church

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 28 August 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General					
General funds	-	136,363	(134,156)	132,949	135,156
Restricted funds					
Mission fund	-	11,040	(9,140)	-	1,900
Benevolent fund	-	810	(1,771)	961	-
Special events	-	1,669	-	-	1,669
Global University	-	4,445	(2,961)	4,653	6,137
CAP Job Club	-	-	-	1,590	1,590
Café start-up	-	-	(740)	2,962	2,222
	-	<u>17,964</u>	<u>(14,612)</u>	<u>10,166</u>	<u>13,518</u>
Total funds	-	<u>154,327</u>	<u>(148,768)</u>	<u>143,115</u>	<u>148,674</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	122,504	1,481	123,985
Current assets	27,971	8,081	36,052
Current liabilities	(1,507)	-	(1,507)
Total net assets	<u>148,968</u>	<u>9,562</u>	<u>158,530</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	124,631	2,222	126,853
Current assets	12,170	11,296	23,466
Current liabilities	(1,645)	-	(1,645)
Total net assets	<u>135,156</u>	<u>13,518</u>	<u>148,674</u>

CENTRE CHURCH

England & Wales - Charity number 1185070

Accounts

Annual Report and Financial Statements
for the period from 28 August 2019 to 31 December 2020

Centre Church

Charity registration number: 1185070

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

CENTRE CHURCH

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CENTRE CHURCH

Reference and Administrative Details

Trustees	Phillida Bennett Tyler Evenson Graham Olive Joy Dawes
Principal Office	180 Leylands Road Burgess Hill West Sussex RH15 8HS
Charity Registration Number	1185070
Independent Examiner	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC 50 Church Road Burgess Hill West Sussex RH15 9AE

CENTRE CHURCH

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the period ended 31 December 2020.

Structure, governance and management

Nature of governing document

Centre Church registered as a Charitable Incorporated Organisation (CIO), number 1185070, on 28 August 2019.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The day to day running of the church and all decision-making has been done by the Church Council.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The main object is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

In 2020, much of the normal services, ministries and outreaches of the church took on a different form due to Covid-19. From the end of March, most of the programmes carried on through various online platforms. When the church was not permitted to meet in person, the Sunday services and the 511 Kidz programme were live streamed over YouTube and Facebook. The midweek Life Groups, prayer meetings, the Net, Alpha and Healing Room continued over Zoom.

In July, the church returned to in-person Sundays services with socially distancing along with the other Covid-19 safety measures the government had required. Two additional Sunday services were added each Sunday to accommodate more people returning to the church building with the reduced seating capacity. Services continued to be live streamed for those not able to attend in person.

CENTRE CHURCH

Trustees' Report

The community café in the foyer of the church remained closed for much of the year due to the Covid restrictions. When it was possible to open, added safety measures were implemented so it could safely open to the public.

During 2020, no foreign trips could be taken to the various missionaries the church supports due to the travel restrictions that were in force.

Financial review

Income for the year amounted to £154,327 and expenditure £148,768, resulting in a surplus of £5,559. This was added to the funds transferred from the unincorporated charity leaving a fund balance of £148,674 at the year end, of which £135,156 were unrestricted reserves.

Policy on reserves

It is the Charity's policy to maintain at least one month's unrestricted reserves in the bank account to cover the essential administrative and general costs.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CENTRE CHURCH

Trustees' Report

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 30 September 2021 and signed on its behalf by:

.....
Phillida Bennett
Trustee

.....
Tyler Evenson
Trustee

.....
Graham Olive
Trustee

.....
Joy Dawes
Trustee

CENTRE CHURCH

Independent Examiner's Report to the Trustees of Centre Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 16.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Centre Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Centre Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

30 September 2021

CENTRE CHURCH

Statement of Financial Activities for the Period from 28 August 2019 to 31 December 2020

		Unrestricted funds £	Restricted funds £	Total 31 December 2020 £
Income and Endowments from:				
Donations and legacies	2	131,637	11,850	143,487
Other trading activities	3	4,720	6,114	10,834
Investment income	4	6	-	6
Total income		<u>136,363</u>	<u>17,964</u>	<u>154,327</u>
Expenditure on:				
Raising funds		5,737	2,661	8,398
Charitable activities	5	<u>128,419</u>	<u>11,951</u>	<u>140,370</u>
Total expenditure		<u>134,156</u>	<u>14,612</u>	<u>148,768</u>
Net income		2,207	3,352	5,559
Transfer from unincorporated charity		<u>132,949</u>	<u>10,166</u>	<u>143,115</u>
Net movement in funds		<u>135,156</u>	<u>13,518</u>	<u>148,674</u>
Reconciliation of funds				
Total funds carried forward	12	<u>135,156</u>	<u>13,518</u>	<u>148,674</u>

The notes on pages 8 to 16 form an integral part of these financial statements.

CENTRE CHURCH
Balance Sheet
as at 31 December 2020

	Note	2020 £
Fixed assets		
Tangible assets	8	126,853
Current assets		
Debtors	9	1,765
Cash at bank and in hand		<u>21,701</u>
		23,466
Creditors: Amounts falling due within one year	10	<u>(1,645)</u>
Net current assets		<u>21,821</u>
Net assets		<u><u>148,674</u></u>
Funds of the charity:		
Restricted income funds		
Restricted funds		13,518
Unrestricted income funds		
Unrestricted funds		<u>135,156</u>
Total funds	12	<u><u>148,674</u></u>

The financial statements on pages 6 to 16 were approved by the Trustees, and authorised for issue on 30 September 2021 and signed on their behalf by:

Phillida Bennett Trustee	Tyler Evenson Trustee	Graham Olive Trustee
-----------------------------	--------------------------	-------------------------

.....
Joy Dawes
Trustee

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

Charitable activities

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

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Equipment	20% straight line
Furniture and fixtures	20% straight line
Office equipment	33% straight line

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations	102,685	5,961	108,646
Gift aid reclaimed	22,337	-	22,337
Grants, including capital grants;			
Grants	6,208	-	6,208
Other income from donations and legacies	407	-	407
	<u>131,637</u>	<u>5,961</u>	<u>137,598</u>

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Events income;			
Conferences and similar events	-	1,669	1,669
Property rental income	1,505	-	1,505
Café 180 income	3,215	-	3,215
Global University fees	-	4,445	4,445
	<u>4,720</u>	<u>6,114</u>	<u>10,834</u>

4 Investment income

	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>6</u>	<u>6</u>

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Ministry expenses		6,477	-	6,477
Missionary gifts		11,341	350	11,691
Gifts and donations		525	10,561	11,086
Conference fees and training		71	-	71
Outreach		901	-	901
Rents and rates		20,717	-	20,717
Gas and electricity		8,549	-	8,549
Printing and stationery		2,917	-	2,917
Equipment		934	-	934
Maintenance		4,309	-	4,309
Insurance		2,400	-	2,400
Telephone and internet		650	-	650
Professional fees		2,018	-	2,018
General expenses		1,901	-	1,901
Independent examination		1,440	-	1,440
Depreciation		4,524	740	5,264
Staff costs	7	58,745	300	59,045
		<u>128,419</u>	<u>11,951</u>	<u>140,370</u>

6 Trustees remuneration and expenses

Mr Tyler Evenson, a trustee, received remuneration amounting to £9,559 as pastor of the church. The church also paid rent of £14,720 for his living accommodation.

The wife and daughter of Mr Tyler Evenson, a Trustee, are employees of the charity and received remuneration amounting to £3,187 in the current year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

7 Staff costs

The aggregate payroll costs were as follows:

	2020 £
Staff costs during the period were:	
Wages and salaries	58,346
Pension costs	<u>699</u>
	<u><u>59,045</u></u>

The monthly average number of persons (including senior management team) employed by the charity during the period expressed as full time equivalents was as follows:

	2020 No
Staff	<u><u>4</u></u>

No employee received emoluments of more than £60,000 during the period

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

8 Tangible fixed assets

	Land and buildings £	Furniture and fixtures £	Computer equipment £	Equipment £	Total £
Cost					
Additions	-	2,398	-	758	3,156
Transfer from unincorporated charity	139,679	13,534	12,266	18,818	184,297
At 31 December 2020	<u>139,679</u>	<u>15,932</u>	<u>12,266</u>	<u>19,576</u>	<u>187,453</u>
Depreciation					
Charge for the year	2,794	2,103	217	152	5,266
Transfer from unincorporated charity	16,761	7,924	11,832	18,817	55,334
At 31 December 2020	<u>19,555</u>	<u>10,027</u>	<u>12,049</u>	<u>18,969</u>	<u>60,600</u>
Net book value					
At 31 December 2020	<u><u>120,124</u></u>	<u><u>5,905</u></u>	<u><u>217</u></u>	<u><u>607</u></u>	<u><u>126,853</u></u>

9 Debtors

	2020
	£
Accrued income	<u><u>1,765</u></u>

10 Creditors: amounts falling due within one year

	2020
	£
Other taxation and social security	482
Other creditors	119
Accruals	<u>1,044</u>
	<u><u>1,645</u></u>

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £699 .

Contributions totalling £118 were payable to the scheme at the end of the period and are included in creditors.

12 Funds

	Incoming resources £	Resources expended £	Transfer from unincorporated charity £	Balance at 31 December 2020 £
Unrestricted funds				
General				
General Funds	136,363	(134,156)	132,949	135,156
Restricted funds				
Mission fund	11,040	(9,140)	-	1,900
Benevolent fund	810	(1,771)	961	-
Special events	1,669	-	-	1,669
Global University	4,445	(2,961)	4,653	6,137
CAP Job Club	-	-	1,590	1,590
Café start-up	-	(740)	2,962	2,222
	<u>17,964</u>	<u>(14,612)</u>	<u>10,166</u>	<u>13,518</u>
Total funds	<u>154,327</u>	<u>(148,768)</u>	<u>143,115</u>	<u>148,674</u>

CENTRE CHURCH

Notes to the Financial Statements for the Period from 28 August 2019 to 31 December 2020

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	124,631	2,222	126,853
Current assets	12,170	11,296	23,466
Current liabilities	<u>(1,645)</u>	<u>-</u>	<u>(1,645)</u>
Total net assets	<u>135,156</u>	<u>13,518</u>	<u>148,674</u>