

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**

<b>Trustees</b>	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)
<b>Charity Registration Number</b>	1185070
<b>Principal Office</b>	180 Leylands Road Burgess Hill West Sussex RH15 8HS
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	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

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>					
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	<u>33</u>	<u>-</u>	<u>33</u>	<u>1</u>
Total income		<u>131,151</u>	<u>16,413</u>	<u>147,564</u>	<u>162,119</u>
<b>Expenditure on:</b>					
Raising funds		6,853	3,370	10,223	7,765
Charitable activities	5	<u>85,008</u>	<u>32,544</u>	<u>117,552</u>	<u>144,498</u>
Total expenditure		<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
<b>Reconciliation of funds</b>					
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**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total 2021 £</b>
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**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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**

		<b>Unrestricted funds General</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	46,681	-	46,681	64,868
		<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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
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:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
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**

	<b>Land and buildings £</b>	<b>Furniture and fixtures £</b>	<b>Computer equipment £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value</b>					
At 31 December 2022	<u>114,536</u>	<u>1,646</u>	<u>-</u>	<u>2,154</u>	<u>118,336</u>
At 31 December 2021	<u>117,330</u>	<u>2,246</u>	<u>-</u>	<u>4,409</u>	<u>123,985</u>

**9 Debtors**

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

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

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

	<b>Balance at 1 January 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 December 2022 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General funds	148,968	131,151	(91,861)	(20,995)	167,263
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	135,156	141,402	(122,926)	(4,664)	148,968
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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	<u>(1,227)</u>	<u>-</u>	<u>(1,227)</u>
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	<u>(1,507)</u>	<u>-</u>	<u>(1,507)</u>
Total net assets	<u>148,968</u>	<u>9,562</u>	<u>158,530</u>