

The Charity Registration Number is :- 1197625

Central Church Warrington

Report and Accounts

31 December 2023

Central Church Warrington

Report and accounts for the year ended 31 December 2023

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Central Church Warrington

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Central Church Warrington.

The charity is also known by its operating name, Central Church Warrington.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197625.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

60 Green Lane

Padgate, Warrington

, WA1 4JG

Telephone 07896 706 329

Email Address office@centralchurchwarrington.co.uk Web address www.centralchurchwarrington.co.uk

The Trustees in office on the date the report was approved were:-

Alan Cartwright - appointed 14 November 2023

Rev Andrew Liggins - appointed 14 November 2023

Michael Boreham - ceased 22 September 2023

Margaret Cartwright - ceased 12 September 2023

Brian Elfick - ceased 12 September 2023

Rev Mark Cooper

Rev Stephen Lynn James (chair)

Christopher Neil Tomlinson

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Trustees' Annual Report for the year ended 31 December 2023

The following trustees are also members of the charity:

Christopher Neil Tomlinson
Rev Mark Cooper
Alan John Cartwright

Trustees Report

1. Role of Trustees

The role of the Trustees is to deliver the purpose of the Charity, laid out in CCW's constitution and outlined below. This further involves ensuring the charity meets the rules and responsibilities required by law such as: proper HR Policies and Procedures; proper reporting of information and an Annual Report produced for the charity; and finally to manage the financial position of the charity, in line with its stated purpose. They are also responsible for the selection and care of the Pastor and his family.

2. Membership of Trustees and Frequency of Meetings.

The Trustees for 2023 were as follows:

Stephen James [Chair]
Michael Boreham [until 22 September 2023]
Margaret Cartwright [until 12 September 2023]
Alan Cartwright [from 14 November 2023]
Brian Elfick [until 12 September 2023]
Andrew Liggins [from 14 November 2023]
Christopher Tomlinson
Mark Cooper [ex officio]

The Trustees met 5 times during the year.

3. Particular Activity of the Trustees in 2023

Alongside the regular agenda items of Prayer, Membership, Finances, and Safeguarding, particular effort has gone into:

- i) Completing our first Annual General Meeting and Annual Return
- ii) Recruitment of further staff
- iii) Establishing our procedures and policy in relation to our bank account and management of our finances
- iv) Discussing the formation of an eldership, and the work of the trustees in relation to this

Central Church Warrington

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the CIO are the advancement of the Christian Faith, for the benefit of the public especially within Warrington and in such parts of the United Kingdom, or the world, as the Trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and connected with the charitable work of the charity.

The main activities undertaken in relation to those purposes during the year.

The church has run services every Sunday throughout the year, meets midweek in various small group settings for the teaching and care of members and visitors. Various events were run during the year including: a Christianity Explored course, family outreach "parties", language classes for Hong Kong BN(O) visa holders, integration evenings for Hong Kong BN(O), seasonal events, board games evenings, and a baptism service.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The following key objectives have been identified by the Trustees and serve as a foundation for our activities and events:

- Regular public worship open to all
- Pastoral care, including visiting the sick and bereaved
- Teaching Christianity via sermons, courses and small groups
- Promoting Christianity through events, meetings and by the distribution of literature
- Promoting the Mission of the Church by providing means of connection for all ages.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

The church is grateful for volunteers throughout its ministry. These areas include worship, music, small group leading, children's groups, administration and finance, planning, catering, serving and mutual caring for one another.

The main achievements and performance of the charity during the year.

The charity has advanced the Christian Faith for the benefit of the public in the course of the year through its various activities and meetings, which grew in size as the year went on. The work of the Trustees has been done to support the work of the charity.

Central Church Warrington

Trustees' Annual Report for the year ended 31 December 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Becoming an elected lay trustee is open to any member of the church. They need to be nominated and voted for at a general meeting of the church. Trustees can also be co-opted on to the body of Trustees for the course of the year by agreement of the Trustees. All of this is governed by our constitution.

Setting pay and remuneration of key management personnel

Expenses that are incurred by any member of the church, including Trustees, are entitled to be reimbursed, provided receipts (or suitable evidence) are provided and the expense approved by another trustee. A budget approved and overseen by the Trustees governs what expenses are permitted and expected in the course of the church's activities. Provisions surrounding benefits and payments to charity Trustees and connected persons are governed by our constitution. The setting of the minister's salary is in line with the Anglican Liverpool Diocese's salary for an incumbent. The Minister is a member of the Trustees ex officio, in accordance with our governing constitution.

The charity's relationships with related parties.

Bankers	CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Accountants	KBH Accountants Ltd. 255 Poulton Road, Wallasey, Wirral, CH44 4BT

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	11,035	101,417
Unrestricted Revenue Funds available for the general purposes of the charity	108,233	101,417
Restricted Revenue Funds	4,219	-
Total Funds	112,452	101,417

Financial review of the position at the reporting date, 31 December 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Central Church Warrington

Trustees' Annual Report for the year ended 31 December 2023

Policies on reserves.

The Trustees consider that three months' expenditure is an appropriate level of reserves sufficient to meet short term expenditure requirements and cover emergency situations that may arise. The Trustees also expect to hold a higher level of reserves in the initial three years of the church's life due to the frontloading of trust grants and financial income.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Olivia Higgins
Member of Chartered Certified Accountants
255 Poulton Road

Wallasey
Merseyside
CH44 4BT

Central Church Warrington

Trustees' Annual Report for the year ended 31 December 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Steve James
Trustee

Central Church Warrington

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 20 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Central Church Warrington

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Olivia Higgins - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____ 2024

Central Church Warrington - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	61,940	11,500	73,440	124,846
Investments	A4	223	-	223	63
Total income	A	<u>62,163</u>	<u>11,500</u>	<u>73,663</u>	<u>124,909</u>
Expenditure on:					
Charitable activities	B2	55,347	7,281	62,628	23,492
Total expenditure	B	<u>55,347</u>	<u>7,281</u>	<u>62,628</u>	<u>23,492</u>
Net income for the year		<u>6,816</u>	<u>4,219</u>	<u>11,035</u>	<u>101,417</u>
Net income after transfers	A-B-C	<u>6,816</u>	<u>4,219</u>	<u>11,035</u>	<u>101,417</u>
Net movement in funds		<u>6,816</u>	<u>4,219</u>	<u>11,035</u>	<u>101,417</u>
Reconciliation of funds:-					
	E				
Total funds brought forward		101,417	-	101,417	-
Total funds carried forward		<u>108,233</u>	<u>4,219</u>	<u>112,452</u>	<u>101,417</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required
All activities derive from continuing operations

The notes attached on pages 13 to 20 form an integral part of these accounts.

Central Church Warrington - Statement of Financial Activities for the year ended 31 December 2023

Central Church Warrington - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	11,035	101,417
Net resources available to fund charitable activities	<u>11,035</u>	<u>101,417</u>

The notes attached on pages 13 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	101,417	-	101,417	-
Recognised gains and losses before transfers	<u>6,816</u>	<u>4,219</u>	<u>11,035</u>	<u>101,417</u>
	108,233	4,219	112,452	101,417
Closing revenue funds	<u>108,233</u>	<u>4,219</u>	<u>112,452</u>	<u>101,417</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	108,233	4,219	112,452	101,417

The notes attached on pages 13 to 20 form an integral part of these accounts.

Central Church Warrington - Balance Sheet as at 31 December 2023

	SORP Note	Ref	2023 £		2022 £
Current assets					
Cash at bank and in hand		B B4	113,580		105,636
Creditors: amounts falling due within one year					
	7	C1	<u>(1,128)</u>		<u>(4,219)</u>
Net current assets			112,452		101,417
The total net assets of the charity			<u>112,452</u>		<u>101,417</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	10	D2	4,219	-	
			4,219		-
Unrestricted Funds					
Unrestricted Revenue Funds	10	D3	108,233	101,417	
			108,233		101,417
Designated Funds					
Total charity funds			<u>112,452</u>		<u>101,417</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Steve James

Trustee

Approved by the board of trustees on _____ 2024

The notes attached on pages 13 to 20 form an integral part of these accounts.

Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 3.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 The contribution of volunteers

The church is grateful for volunteers throughout its ministry, both in formally appointed roles and informal service and mutual care for one another. Formal roles include: treasurer; leading and helping at children's groups and midweek study groups; leading worship and music; administrative support; hospitality and welcome; and general help at occasional events. It is estimated that we have seen 30 adults who have contributed time voluntarily in the year, averaging 5 hours per week. All volunteers who work amongst children and vulnerable adults have been recruited in accordance with Safer Recruitment guidelines (including DBS checks).

4 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Trustees' Remuneration as detailed in note 7	28,081	13,209
Other benefits paid to trustees, as detailed in note 6	6,216	3,108
Total salaries, wages and related costs	34,297	16,317

The average number of part time staff employed in the year was

	1	-
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Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

5 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

6 Remuneration and payments to Trustees and persons connected with them

	2023	2022
	£	£
Remuneration payable to trustees or connected persons		
Mark Cooper	28,081	13,209
Other benefits paid to trustees		
Total remuneration	28,081	13,209

The charity employs a minister who is a member of the trustees ex officio, in accordance with our governing constitution

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,000	1,000
PAYE, NIC VAT and other taxes	128	937
Other creditors	-	2,282
	1,128	4,219

8 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	101,417	-
Surplus after tax for the year	11,035	101,417
At 31 December 2023	112,452	101,417

9 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	109,361		4,219	113,580
Current Liabilities	(1,128)	-	-	(1,128)
	108,233	-	4,219	112,452
At 1 January 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	105,636	-	-	105,636
Current Liabilities	(4,219)	-	-	(4,219)
	101,417	-	-	101,417

Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	101,417	6,816	-	108,233
Total unrestricted and designated funds	101,417	6,816	-	108,233
Restricted funds:-				
Manchester City Council	-	4,219	-	4,219
Total restricted funds	-	4,219	-	4,219
Total charity funds	101,417	11,035	-	112,452

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	62,163	(55,347)	-	6,816
Restricted funds:-				
Manchester City Council	11,500	(7,281)	-	4,219
	73,663	(62,628)	-	11,035

Central Church Warrington

Notes to the Accounts for the year ended 31 December 2023

12 The purposes for which the *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, a reserves for future activities, and , subject to charity legislation, are restrictions on their use.
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Restricted funds:-

Manchester City Council	To support the integration and settlement of HKBN(O) status holders in the North West
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13 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Central Church Warrington

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

14 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	33,046	-	33,046	6,789
Impact Group	1,200	-	1,200	-
Total donations and gifts from individuals	34,246	-	34,246	6,789
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Manchester City Council	-	11,500	11,500	-
Total public sector revenue grants	-	11,500	11,500	-

Central Church Warrington

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
St Phil DCC	944	-	944	115,057
The PCC of St Johns	3,000	-	3,000	3,000
Launderdale Trust	18,750	-	18,750	-
Sola Trust	5,000	-	5,000	-
Total private sector revenue grants	27,694	-	27,694	118,057
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	118,057	-	118,057	
Total Donations, Grants and Legacies				
<i>Current year</i>				
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies A1	61,940	11,500	73,440	124,846
15 Investment income				
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	223	-	223	63
Total investment income A4	223	-	223	63

Central Church Warrington

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

16 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Clergy costs	14,052	-	14,052	5,481
Total direct spending	14,052	-	14,052	5,481

17 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Volunteer costs				
Training and welfare - volunteers	300	-	300	-
Premises Expenses				
Premises repairs, renewals and maintenance	4,225	-	4,225	550
Administrative overheads				
Software licences and expenses	1,471	-	1,471	-
Sundry expenses	42	1,020	1,062	50
Evangelism	-	6,261	6,261	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	400	-	400	560
Other legal and professional	-	-	-	-
Financial costs				
Bank charges	60	-	60	34
Support costs before reallocation	6,498	7,281	13,779	1,194
Total support costs - Current Year	6,498	7,281	13,779	1,194

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

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Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

18 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	500	-	500	500
Trustees' remuneration	28,081	-	28,081	13,209
Trustees Defined contribution pension costs	6,216	-	6,216	3,108
Total Governance costs	34,797	-	34,797	16,817

All the expenditure in the prior year was unrestricted.

19 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	14,052	-	14,052	5,481
Total support costs	B2d	6,498	7,281	13,779	1,194
Total Governance costs	B2e	34,797	-	34,797	16,817
Total charitable expenditure	B2	55,347	7,281	62,628	23,492

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	5,481	-	5,481
Total support costs	B2d	1,194	-	1,194
Total Governance costs	B2e	16,817	-	16,817
Total charitable expenditure	B2	23,492	-	23,492