CENTRE CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2025

Charity Registered Number 1185070

CENTRE CHURCH

CONTENTS

	Page
Legal and administrative information	2
Trustees' report	3 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

CENTRE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:	Samantha Harwood Samantha Gentry Guy Harwood Paul Aylett (appointed 1 January 2025)
Charity registered number:	1185070
Registered Office:	180 Leylands Road Burgess Hill West Sussex RH15 8HS
Independent Examiner:	G W Schulz FCMA CGMA G Schulz & Company Ltd Chartered Management Accountants 3 Lane Close Broadbridge Heath Horsham RH12 3UF
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 2025.

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 2025, the church continued to provide its full range of services, ministries, pastoral support and community outreach activities from the church building. The Pastoral Team remained fully staffed throughout the year, enabling the church to provide consistent pastoral care and support across all areas of church life.

The community café, located within the church foyer, also continued to operate during the year, providing a welcoming and accessible space for members of the church and wider local community. Opening hours remained reduced due to ongoing volunteer and staffing constraints, while the church continued to review opportunities to strengthen this ministry and increase its availability.

Financial review

Income for the year amounted to £167,195 (2024: £145,188) and expenditure £161,900 (2024: £124,041), resulting in a surplus of £5,295 (2024: £21,147). This was added to the funds brought forward leaving a fund balance of £263,115 at the year end, of which £253,400 were unrestricted reserves.

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.

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales 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 year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments 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 operation.

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.

This report was approved by the Trustees on 19 September 2026 and signed on their behalf by:

…….
Guy Harwood
Trustee

CENTRE CHURCH

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CENTRE CHURCH

Independent examiner's report to the Trustees of Centre Church ("the charity")
I report to the Trustees on my examination of the accounts of the charity for the year to 31 December 2025.

Responsibilities and basis of report
As the charity's Trustees, 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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 CGMA

G Schulz & Company Ltd
Chartered Management Accountants
3 Lane Close
Broadbridge Heath
Horsham
RH12 3UF

19 September 2026

CENTRE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOMING RESOURCES					
Donations and legacies	2	153,053	3,738	156,791	137,092
Other trading activities	3	5,414	2,870	8,284	5,700
Investments	4	2,041	79	2,120	2,396
TOTAL INCOMING RESOURCES		160,508	6,687	167,195	145,188
RESOURCES EXPENDED					
Raising funds	5	2,206	2,893	5,099	5,501
Charitable activities	6	144,029	12,772	156,801	118,540
TOTAL RESOURCES EXPENDED		146,235	15,665	161,900	124,041
NET INCOMING RESOURCES/(RESOURCES EXPENDED)		14,273	(8,978)	5,295	21,147
Transfers between funds		(9,529)	9,529	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		4,744	551	5,295	21,147
Total funds brought forward		248,656	9,164	257,820	236,673
TOTAL FUNDS CARRIED FORWARD	13	253,400	9,715	263,115	257,820

The notes on pages 8 to 15 form part of these financial statements

CENTRE CHURCH

BALANCE SHEET
AS AT 31 December 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	**7**		109,183		111,776
			109,183		111,776
CURRENT ASSETS					
Debtors	10	9,980		10,150	
Cash at bank and in hand		145,886		137,734	
		155,866		147,884	
CREDITORS					
Amounts falling due within one year	11	(1,934)		(1,840)	
NET CURRENT ASSETS/(LIABILITIES)			153,932		146,044
NET ASSETS			263,115		257,820
CHARITY FUNDS					
Restricted funds			9,715		9,164
Unrestricted funds			253,400		248,656
TOTAL FUNDS	14		263,115		257,820

The financial statements were approved by the Trustees on 19 September 2026 and signed on their behalf, by:

…….
Guy Hardwood
Trustee

The notes on pages 8 to 15 form part of these financial statements

CENTRE CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 31 December 2025

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.

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.

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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Donations	122,692	3,738	126,430	106,088
Gift aid	22,311	-	22,311	20,704
Grants	8,050	-	8,050	10,300
	153,053	3,738	156,791	137,092

3. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Events income	-	649	649	-
Property rental income	2,225	-	2,225	850
Café 180 income	3,189	-	3,189	3,020
Global University fees	-	2,221	2,221	1,830
	5,414	2,870	8,284	5,700

4. INVESTMENT INCOME

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Bank interest	2,041	79	2,120	2,396
	2,041	79	2,120	2,396

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Special events	-	924	924	-
Café 180 expenditure	2,206	-	2,206	3,608
Global University expenditure	-	1,969	1,969	1,893
	2,206	2,893	5,099	5,501

6. COSTS OF CHARITABLE ACTIVITIES

	Notes	Unrestricted	Restricted	2025	2024
		£	£	£	£
Ministry expenses		7,381	-	7,381	6,197
Missionary gifts		-	12,262	12,262	10,832
Gifts and donations		750	510	1,260	2,828
Conference fees and training		3,721	-	3,721	1,631
Outreach		-	-	-	-
Rents and rates		871	-	871	508
Gas and electricity		5,685	-	5,685	5,490
Travelling	6	1,218	-	1,218	10
Printing and stationery		2,182	-	2,182	2,327
Equipment		-	-	-	635
Maintenance		13,440	-	13,440	22,966
Insurance		3,177	-	3,177	3,114
Telephone and internet		1,646	-	1,646	1,415
General expenses		7,883	-	7,883	9,021
Bank charges		100	-	100	113
Independent examination		1,440	-	1,440	1,440
Depreciation		5,189	-	5,189	4,955
Staff costs	9	89,346	-	89,346	45,058
		144,029	12,772	156,801	118,540

7. FIXED ASSETS

	Land and buildings	Furniture and fixtures	Computer Equipment	Equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2025	139,679	22,834	11,653	16,691	190,857
Additions	-	-	2,596	-	2,596
Disposals	-	-	-	-	-
At 31 December 2025	139,679	22,834	14,249	16,691	193,453
Accumulated Depreciation					
At 1 April 2025	30,731	21,289	10,521	16,540	79,081
Charge for the year	2,794	813	1,431	151	5,189
Disposals	-	-	-	-	-
At 31 December 2025	33,525	22,102	11,952	16,691	84,270
Net Book Value:					
At 31 December 2025	106,154	732	2,297	-	109,183
At 31 December 2024	108,948	1,545	1,132	151	111,776

8. TRUSTEE REMUNERATION AND EXPENSES

During the year, one Trustee received remuneration amounting to £40,000 as pastor of the church (2025: £NIL) and benefits in the form of pension contributions amounting to £375 (2025: £NIL).

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.

9. STAFF COSTS

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Wages and salaries	87,117	-	87,117	43,857
Social security costs	244	-	244	-
Pension	1,985	-	1,985	1,201
	89,346	-	89,346	45,058

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

10. DEBTORS

	2025	2024
	£	£
Accrued income	1,286	1,326
Social security and other taxes	6,387	6,517
Other debtors	2,307	2,307
	9,980	10,150

11. CREDITORS

	2025	2025
	£	£
Accruals and deferred income	1,044	1,044
Other creditors	890	796
	1,934	1,840

12. 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 £1,985 (2024: £1,201).

Contributions totalling £890 (2024: £797) were payable to the scheme at the end of the year and are included in creditors.

13. STATEMENT OF FUNDS

Current year	Brought forward 2025 £	Incoming resources 2025 £	Resources expended 2025 £	Transfers in/out 2025 £	Carried forward 2025 £
Unrestricted funds:					
General funds	248,656	160,508	(146,235)	(9,529)	253,400
Restricted funds:					
Mission	-	3,008	(12,262)	9,254	-
Benevolent fund	1,366	730	(510)	-	1,586
Global University	6,208	2,300	(1,969)	-	6,539
CAP Job Club	1,590	-	-	-	1,590
Special events	-	649	(924)	275	-
	9,164	6,687	(15,665)	9,529	9,715
	257,820	**167,195**	**(161,900)**	**-**	**263,115**

Prior year	Brought forward 2024 £	Incoming resources 2024 £	Resources expended 2024 £	Transfers in/out 2024 £	Carried forward 2024 £
Unrestricted funds:					
General funds	227,573	139,591	(110,498)	(8,010)	248,656
Restricted funds:					
Mission	-	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
	9,100	5,597	(13,543)	8,010	9,164
	236,673	**145,188**	**(124,041)**	**-**	**257,820**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	109,183	-	109,183
Current assets	146,151	9,715	155,866
Creditors due within one year	(1,934)	-	(1,934)
	253,400	**9,715**	**263,115**

Prior year	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	111,776	-	111,776
Current assets	138,720	9,164	147,884
Creditors due within one year	(1,840)	-	(1,840)
	248,656	**9,164**	**257,820**