

**COACHING FOR CHRIST LTD.  
formerly known as COACHING4CHRIST  
Trustees' report and  
financial statements**

**for the year ended 28 February 2023**

**Company No: NI058166  
Charity No: XR 91939  
CCNI No: NIC103281**

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
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**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Charity information**  
**for the year ended 28 February 2023**

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Trustees	Mr Donald Coulter (Chairman) Mr Richard Wilson Mr Adam Strong Mr Mark Beattie Mr John Loughery Mr Stephen Clarke
Chief Executive Officer	Mr Stephen Crawford
Registered Office up to 28 June 2023	14 - 16 The Diamond Ahoghill Ballymena BT42 1JZ
Registered Office from 29 June 2023	124 Broughshane Street First Floor, Fairhill House Ballymena Co. Antrim BT43 6EE
Company Number	NI058166
Charity Number	XR 91939 NIC103281
Independent Examiners	FPM Accountants Limited Unit 1, Building 10 Central Park, Mallusk Road Newtownabbey, BT36 4FS
Bankers	Bank of Ireland Church Street Ballymena BT43 6DG

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Trustees' report**  
**for the year ended 28 February 2023**

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The Directors (who are also the trustees) are pleased to present their annual report together with the financial statements of the charity for the year ending 28 February 2023, which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The directors have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP – FRS102), in preparing the annual report and financial statements of the charity.

**Reference and administrative details**

Registered charity name:	Coaching4Christ
Charity Commission registration number:	NIC103281
HMRC charity reference:	XR 91939
Company registration number:	NI058166

**Directors and Trustees of the Company**

The directors who held office during the year were as follows:

Mr Donald Coulter (Chairman)  
Mr Richard Wilson  
Mr Adam Strong  
Mr Mark Beattie  
Mr John Loughery  
Mr Stephen Clarke

**Structure, governance and management**

The Company is a charity limited by guarantee without share capital which avails of the "Limited" exemption.

The company is governed by its Memorandum and Articles of Association dated 15 February 2006 and updated in January 2022. In the event of the Company being wound up members are required to contribute an amount not exceeding £10. The Board is responsible for the overall governance of the Company and is actively involved in the day to day management of the organisation.

Directors are appointed in line with the Memorandum & Articles of Association of the company.

The Board of Directors are also known as Trustees for the purposes of the Charity Commission.

**Appointment of Trustees**

As set out in the Articles, Directors of the Company (who serve as Trustees of the Charity for the purposes of Charity Law) are elected by the members of the company, or can be co-opted by the Directors.

**Trustee Induction and Training**

Incoming Members of the Board of Directors are aware of the aims and objectives of the Charity and the manner in which the Trustees carry out their responsibilities. The Chair, supported by the Chief Executive, oversees an induction process for new Directors, who are provided with key documents, including the Articles of Association of the company. An overview of the operations of the company is provided by the Chief Executive and new Directors are afforded the opportunity to meet with key staff and view the key elements of the company's operations.

**COACHING FOR CHRIST LTD.**  
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**Trustees' report**  
**for the year ended 28 February 2023**

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**Organisation**

The Board of Trustees administers the Charity. The Board meets a minimum of 4 times per annum.

The operations of the charity are managed on a day-to-day basis by a Chief Executive, appointed by the Board of Trustees.

**Risk management**

The directors have conducted a review of the major risks to which the charity is exposed. Financial risk is reviewed on a monthly basis having due regard to ongoing income and expenses.

**Objectives and Activities (and how they deliver public benefit)**

The Company is a non-profit making entity. The principal activity of Coaching4Christ is that of a charity which is registered according to the law of Northern Ireland to advance the Christian faith via sport. The Ministry operates in 6 aspects:- youth development through our Youth Academy (5-12 year olds) League teams (13-17 year olds) our schools work (5-18 year olds), summer camps and International work, with support in all of this through our Prayer Warriors.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

**Achievements and performance**

Our Youth Academy has grown considerably in the last year, and we now have 400 young people attending on a weekly basis where we share the transforming Gospel message and offer high quality coaching. Offering 3 areas of coaching – social, development and league football no-one is excluded. We have 8 teams in the South Belfast League, and they are performing very well with two league winners and a trophy win.

We are very privileged to be invited into schools in the mid and east antrim area - 17 in total including primary and secondary level, which allows us to share the Gospel with 2000 young people weekly. Alongside this we offer programmes which are age relevant and offer help around issues that the young people are facing, such as bullying, poor mental health and low self-worth. The recorded outcomes have been very encouraging so much so that we have been asked to outreach into more schools in the wider N.I. area. The Vision for our schools' work is tremendous and we are working alongside the schools to offer Leadership Training and Development. We have also been asked to offer our services within the schools' curriculum for PE and sports which we have introduced in the last year. We are also involved in running three schools' teams.

As the relationship with schools grows the coaches are getting more opportunities to share in School Assemblies.

We currently have a waiting list of schools, and we continue to offer opportunities for further volunteer coaches to help make all this reality.

As a full time, team, we actively look at our personal development in areas relevant such as coach education with 3 of our coaches obtaining their 'C' Licence and progressing onto completing their 'B' licence in the next year. We have one new full-time – self-employed coach.

**COACHING FOR CHRIST LTD.**  
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**Trustees' report (continued)**  
**for the year ended 28 February 2023**

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**Achievements and performance ctd...**

Our New Young Volunteer Initiative continues to be a huge success where we offer the opportunity to shadow our coaches and for the coaches to mentor them in a physical and spiritual capacity.

***Training Ground was launched in September 2022 and is*** an online community created to IMPART wisdom and IMPRINT our vision so people can IMPACT their world.

**Four main themes of teaching.**

- EVANGELISM: ENCOURAGE- *Encourage people to know Jesus*
- DISCIPLESHIP: EQUIP- *Equip people to follow Jesus*
- LEADERSHIP: *Empower people to live like Jesus*
- COACH EDUCATION-*Coach Education/Coaching Sessions*

**Financial review and funds policy**

During the year the charity received donations totalling £263,764 and had expenditure of £243,988. At the year end the charity had £29,842 of unrestricted cash funds to meet the continuing running costs of the company.

The company plans to continue its activities in the forthcoming years.

The reserve policy of Coaching4Christ is to aim to hold reserves of 3 months of unrestricted running costs. At present Coaching4Christ have unrestricted reserves equal to 3 months unrestricted running costs.

**Plans for future periods**

As a ministry we have outgrown our building based in Ahoghill, Co. Antrim, the building is now up for sale. Our plans upon sale are to look for offices which will meet our needs. We are so thankful for the building and the Ministry it has been used for but also for the fact that the sale of the building will free up resources and allow us to actively look for ground on which to build the stadium that has always been the Vision of the Ministry. Our Youth Academy has grown and continues to grow, with our own stadium it will allow us to increase our capacity to outreach to an extra 1000 young people a week.

Planting the work of Coaching for Christ in the Nations - we are actively working with partners in Spain and America to take CFC global.

**Funds held as custodian trustee on behalf of others**

The charity does not hold any funds on behalf of others.

**Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**Statement of directors' responsibilities**

The directors (who are the trustees of Coaching4Christ) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Trustees' report (continued)**  
**for the year ended 28 February 2023**

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**Statement of directors' responsibilities ctd...**

Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP-FRS102;
- make judgements and accounting 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 statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of Disclosure to our Independent Examiners**

In the case of each director in office at the date the Directors' Report is approved:

- so far as the director is aware, there is no relevant accounts information of which the charity's independent examiners are unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant accounts information and to establish that the charitable company's independent examiners are aware of that information.

**Signed on behalf of the trustees**

  
**Mr Donald Coulter**  
Director

21 / 11 / 2023  
Date

**Report of the Independent Examiners**  
**to the trustees of Coaching for Christ Ltd.**  
(a company limited by guarantee)

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I report to the trustees on my examination of the financial statements of Coaching for Christ Ltd. (the charity) for the year ended 28 February 2023.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Dated: 23-11-23

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Lowry Grant FCCA  
for, and on behalf of,  
FPM Accountants Limited  
1-3 Arthur Street  
Belfast  
Co. Antrim  
BT1 4GA

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Statement of Financial Activities**  
**(incorporating an Income and Expenditure account)**  
**for the year ended 28 February 2023**

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>					
<b>Donations</b>	8	143,883	-	<b>143,883</b>	112,065
<b>Charitable Activities</b>	8	68,264	50,999	<b>119,263</b>	49,090
<b>Other Trading Activities</b>		618	-	<b>618</b>	1,966
<b>Investment Income</b>		-	-	-	-
<b>Total Income and Endowments</b>		<b>212,765</b>	<b>50,999</b>	<b>263,764</b>	<b>163,121</b>
<b>Expenditure on:</b>					
<b>Raising Funds</b>		580	-	580	7,986
<b>Charitable Activities</b>	9	200,549	42,859	243,408	153,331
<b>Total Expenditure</b>		<b>201,129</b>	<b>42,859</b>	<b>243,988</b>	<b>161,317</b>
<b>Net Income for the Year</b>		<b>11,636</b>	<b>8,140</b>	<b>19,776</b>	<b>1,804</b>
Transfers between funds		-	-	-	-
Net movement in funds		<b>11,636</b>	<b>8,140</b>	<b>19,776</b>	<b>1,804</b>
<b>Reconciliation of Funds:</b>					
Fund Balances Brought Forward	11	103,161	188,121	291,282	289,478
<b>Fund Balances Carried Forward</b>	11	<b>114,797</b>	<b>196,261</b>	<b>311,058</b>	<b>291,282</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**The notes on pages 10 to 15 form an integral part of these financial statements.**

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Balance Sheet**  
**as at 28th February 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible Assets	4	363,701	378,179
<b>Current assets</b>			
Debtors	5	31,656	24,305
Investments		1	1
Cash at bank & in hand		64,050	59,278
		<u>95,707</u>	<u>83,584</u>
<b>Creditors: amounts falling due within one year</b>	6	19,600	24,231
<b>Net Current Assets</b>		76,107	59,353
<b>Total assets less current liabilities</b>		439,808	437,532
<b>Creditors: amounts falling due after more than one year</b>	7	128,750	146,250
<b>Net assets</b>		<u>311,058</u>	<u>291,282</u>
<b>Funds</b>			
<b>Unrestricted:</b>			
<b>General Funds</b>	11	114,797	103,161
<b>Restricted Funds</b>	10	196,261	188,121
	11	<u>311,058</u>	<u>291,282</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board and signed on its behalf:

  
**Mr Donald Coulter**  
**Director**  
**Company No: NI058166**

21/11/2023  
Date

**The notes on pages 10 to 15 form an integral part of these financial statements.**

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Notes to the Financial Statements**  
**for the year ended 28 February 2023**

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**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

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 Companies Act 2006.

Coaching4Christ 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 note(s).

**b) Preparation of the accounts on a going concern basis**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**c) Fund Accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

**d) Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**e) Donated services and facilities**

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:  
- Expenditure on charitable activities 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.

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Notes to the Financial Statements**  
**for the year ended 28 February 2023**

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**1. ACCOUNTING POLICIES ctd...**

f) Expenditure and irrecoverable VAT ctd...

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Property	2% on cost
Office equipment	20% reducing balance
Gym equipment	10% on cost
Sports clothing and equipment	50% on cost

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

h) Debtors

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

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term current accounts.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

l) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

**COACHING FOR CHRIST LTD.**  
**formerly known as COACHING4CHRIST**  
**Notes to the Financial Statements**  
**for the year ended 28 February 2023**

**1. ACCOUNTING POLICIES ctd...**

m) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**2. RESULTS FOR THE YEAR**

The result for the year has been arrived at after charging the following:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	15,093	15,312
	<u>15,093</u>	<u>15,312</u>

**3. EMPLOYEE INFORMATION**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff Costs</b>		
Wages, Salaries and Pensions	42,645	42,576
Pension	1,705	1,860
	<u>44,350</u>	<u>44,436</u>

	<b>Number</b>	<b>Number</b>
Average monthly number of persons employed by the company during the period:		
Directors	-	-
Management	1	1
Administration	1	1
	2	2

There were no high paid staff with no employee receiving over £60,000.

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity, neither were they reimbursed expenses during the year (2022: €nil).

**COACHING FOR CHRIST LTD.**  
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**Notes to the Financial Statements**  
**for the year ended 28 February 2023**

**4. FIXED ASSETS**

	Property £	Equipment £	TOTAL £
<b>COST</b>			
At 1 March 2022	420,850	123,567	<b>544,417</b>
Additions	-	614	<b>614</b>
Disposals	-	-	-
At 28 February 2023	<b>420,850</b>	<b>124,181</b>	<b>545,031</b>
<b>DEPRECIATION</b>			
At 1 March 2022	67,301	98,936	<b>166,237</b>
Disposals	-	-	-
Charge for the year	8,417	6,676	<b>15,093</b>
At 28 February 2023	<b>75,718</b>	<b>105,612</b>	<b>181,330</b>
<b>NET BOOK VALUE</b>			
At 28 February 2023	<b>345,132</b>	<b>18,569</b>	<b>363,701</b>
At 28 February 2022	353,549	24,631	378,180

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Gift aid refund	9,060	6,761
Other debtors	22,596	17,544
	<u>31,656</u>	<u>24,305</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade Creditors	1,736	7,124
Other Creditors	2,864	2,107
Property Loan	15,000	15,000
	<u>19,600</u>	<u>24,231</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023 £	2022 £
Property Loan	128,750	146,250
	<u>128,750</u>	<u>146,250</u>

The property purchase loan is now being repaid by monthly instalments of £1,250 over the remaining term. This loan is secured by a charge over the company property.

**COACHING FOR CHRIST LTD.**  
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**Notes to the Financial Statements**  
**for the year ended 28 February 2023**

<b>8. INCOME</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Income and Endowments from:</b>				
<b>Donations</b>				
General donations	109,021	-	109,021	87,929
Donations - projects	2,141	-	2,141	645
Tax recovered on donations	12,669	-	12,669	6,761
Donations from C4C Unite	20,052	-	20,052	16,730
	<u>143,883</u>	<u>-</u>	<u>143,883</u>	<u>112,065</u>

The 2022 total of £112,065 was all unrestricted.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Charitable Activities</b>				
Trip contributions	-	36,678	36,678	-
Kit sponsorship and income	-	1,850	1,850	-
Youth academy donations	62,274	-	62,274	44,917
Grants received	500	2,471	2,971	1,787
TBF Thompson Stadium Donation	-	10,000	10,000	-
Other Income	5,490	-	5,490	2,386
	<u>68,264</u>	<u>50,999</u>	<u>119,263</u>	<u>49,090</u>

The 2022 total of £49,090 was all unrestricted.

<b>9. EXPENDITURE</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Expenditure on:</b>				
<b>Charitable Activities</b>				
Project resources expended	61,743	35,884	97,627	24,118
Wages and salaries	44,350	-	44,350	44,436
Running costs	73,623	2,471	76,094	54,918
Depreciation	10,589	4,504	15,093	15,312
Other expenses	10,244	-	10,244	14,547
	<u>200,549</u>	<u>42,859</u>	<u>243,408</u>	<u>153,331</u>

The 2022 total of 153,331 was split £4,661 restricted and £148,670 unrestricted.

**COACHING FOR CHRIST LTD.**  
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**Notes to the Financial Statements**  
**for the year ended 28 February 2023**

**10. RESTRICTED PROGRAMME FUNDS**

	Balance at 1/3/22	Incoming Resources	Resources Expended	Transfers	Balance at 28/2/23
	£	£	£	£	£
C4C Centre	162,519	-	(3,477)	-	159,042
Bible Project	175	-	-	-	175
International Travel and Trips	647	36,678	(34,034)	-	3,291
Kit sponsorship and income	-	1,850	(1,850)	-	-
Other	37	-	-	-	37
TBF Thompson Capital	2,838	-	(627)	-	2,211
Project 206	20,705	-	-	-	20,705
Stadium Project	-	10,000	-	-	10,000
Lynas Charitable Trust Capital	600	-	(200)	-	400
Walter Watson Charitable Trust Capital	600	-	(200)	-	400
Md and East Antrim Council	-	2,471	(2,471)	-	-
	<u>188,121</u>	<u>50,999</u>	<u>(42,859)</u>	<u>-</u>	<u>196,261</u>

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 28 February 2023 are represented by:			
Tangible assets	201,648	162,053	363,701
Net current assets	41,899	34,208	76,107
Creditors due after one year	(128,750)	-	(128,750)
	<u>114,797</u>	<u>196,261</u>	<u>311,058</u>

**12. RELATED PARTIES**

During the year Coaching for Christ Ltd received donations from the related party C4C Unite of £20,052 (2022: £16,730). There was £22,596 owed at the year end.