

Charity number SC039935

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 DECEMBER 2016

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

CONTENTS

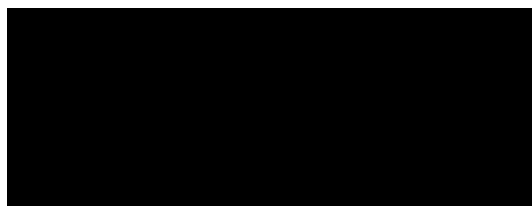
	Page
Information	3
Report of the Trustees	4
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

INFORMATION

Trustees



Business address **143 South Anderson Drive
Aberdeen
AB10 7PD**

Charity number **SC039935**

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended 31 December 2016.

Constitution and Organisational Structure

The organisation was constituted by a Deed of Trust signed by the then trustees on 1 January 2005 and registered with the Office of the Scottish Charities Regulator on 9 October 2008.

Under the rules for financial administration the trustees act through a Management Committee and have appointed [REDACTED] to act as the operations member.

During the year Mr John Danku passed away and his position as a trustee was vacant. [REDACTED] was appointed as a trustee.

The charity changed its name from City of Joy to Christ Central (Scotland). The formal change was processed in 2016 with the new name formally adopted on 1st January 2017.

Objectives and Activities

The principal objective of the of Trust is the promotion of the Christian faith in the United Kingdom, Europe and throughout the world in such a manner that the trustees shall in their absolute discretion determine.

During the year the trust carried out the following activities in addition to their regular weekly meetings for worship and discipleship

- **Community-** the trust worked alongside TLC SCIO to deliver community outreach projects in Torry and Garthdee. This included the running of 2 weekly foodbanks, school breakfast club, community events and city outreach to the homeless
- **Leadership training-** training in Aberdeen, Edinburgh and Crawley
- **Lifestyle discipleship training -** providing a more in depth look at Christianity in a 10 week course and pre-marriage counselling for couples
- **Children's' ministry-** An outlet for children's worship, learning and fellowship
- **Fundraising-** As part of our wider goals we fundraise for other charities whose objectives align with ours but who perform tasks that our outside our scope of operation. We raised £3,330 in 2016 (2015 £4,410)

Structure, governance and management

Membership of the board is open to any person over the age of 16 who subscribes to the purposes of the charity and wishes to see them fulfilled. Trustees are elected at the annual general meeting of which there is a minimum number of 3 trustees as per the constitution. The trustees are responsible for the strategic direction and governance of the organisation, with the daily operations being performed by the operations manager and overseen by the chairman. The trustees are aware of their responsibilities for health and safety, particularly in regard to the safeguarding of children, working conditions of paid and volunteer workers and fraud and error.

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

Financial Review

Financial review

Income for the year under review was £134,198 of which £115,745 came from donations and £18,453 from tax recovered from HMRC.

Outgoings were £90,246. £35,614 for employment costs, £31,504 for general operations, £9,268 for loan interest and £11,003 for repairs and maintenance to the property on Palmerston Road.

There was a surplus for the year of £43,952 (2016 - £34,627) and a reserve of funds of £792,165 (2015 - £748,173) which the Trustees consider to be adequate resources for the purposes of the Trust.

Taxation

The Trust is recognised as a charity by the Inland Revenue. There is therefore no liability to taxation on any of its income.

Approved by the Trustees and signed on their behalf:



.....27 SEPTEMBER..... 2017

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

STATEMENT OF FINANCIAL ACTIVITIES

	2016	2015
	£	£
INCOMING RESOURCES		
Weekly tithes and donations	76,428	142,286
Grant funding	39,317	7,545
Tax recoverable	18,453	17,181
TOTAL INCOMING RESOURCES	<u>134,198</u>	<u>167,012</u>
RESOURCES EXPENDED		
Grants and gifts	2,858	15,166
Payroll Costs	35,614	34,985
Accommodation costs	11,332	13,580
Travel costs	5,442	2,705
Communication costs	2,906	2,518
Catering costs	372	544
Training costs	612	120
Events	2,134	7,678
Utilities	7,451	1,923
Repairs and maintenance	11,003	37,678
Loan interest paid	9,268	10,752
Other	1,255	4,727
TOTAL RESOURCES EXPENDED	<u>90,246</u>	<u>132,385</u>
NET INCOMING RESOURCES	43,952	34,627
Balance brought forward	748,173	713,546
BALANCE AT 31 DECEMBER 2016	<u>792,165</u>	<u>748,173</u>

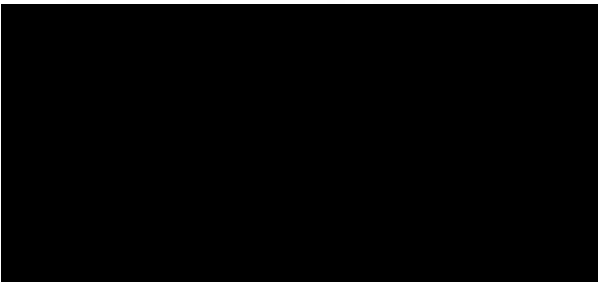
CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

STATEMENT OF BALANCES

	2016 Total £	2015 Total £
NON CURRENT ASSETS		
Land and Buildings	1,070,202	1,039,499
CURRENT ASSETS		
Cash at Bank and in hand	30,785	8,490
Tax recoverable on gift aid	1,334	1,710
	<u>32,119</u>	<u>10,200</u>
LIABILITIES		
Accrued expenses	36,371	-
Loan	273,785	301,526
NET ASSETS	<u>792,165</u>	<u>748,173</u>
RESERVES		
Balance brought forward	748,173	713,546
Surplus for the year	43,952	34,627
Balance carried forward	<u>792,165</u>	<u>748,173</u>

Approved by the trustees and signed on their behalf by



on 27/Sep/2017

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Basis of preparation of accounts

These financial statements have been prepared under the historical cost convention and include the results of the church's activities which are described in the Trustees' Report.

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities issued in March 2005.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

1.2 The Accounting Policies for the preparation of these Accounts are as follows:-

- a) All voluntary income (i.e. Offerings and Donations) is accounted for when received.
- b) Covenant & Gift Aid Tax Recovered is accrued at the time of receipt of donations.
- c) Expenses of the charity are accounted for on an accrual basis and provision is included in the financial statements for all known liabilities at the balance sheet date.
- d) Equipment purchases are written off in the year of purchase because they are of such a nature that once used they have little or any carrying value. Property and related equipment costs will be written off at appropriate rates once they are brought into use.

2 Trustees Remuneration

One trustee received remuneration for their services in the year for the amount of £22,000 (2015 £22,000).

The personal guarantee over the property belonging to Richard Brooks remains in place in connection with the outstanding loan on the property.

CHRIST CENTRAL (SCOTLAND) (FORMERLY CITY OF JOY)

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

Independent Examiner's Report to the Trustees of Christ Central (Scotland) (Formerly City of Joy)
I report on the accounts of the charity for the year ended 31 December 2016 which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: [REDACTED]

Relevant Professional qualification/professional body: ICAS

Address: [REDACTED]

Date: 25 [REDACTED]

[REDACTED]