

# LEWSEY CHRISTIAN CENTRE

England & Wales · Charity number 1132151

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [06910658](#)

**Registered** 2009-10-16

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Lewsey Christian Centre  
Lewsey Nursery  
Radnor Road  
Luton  
Bedfordshire  
LU4 0UG

**Phone** 01582603785

**Email** [DLEWSEYPENTECOSTALCHURCH@HOTMAIL.CO.UK](mailto:DLEWSEYPENTECOSTALCHURCH@HOTMAIL.CO.UK)

**Website** <https://lewseycc.org/>

## Activities

---

**Objects:** A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT; B TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; AND C TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT

**Activities:** Lewsey Pentecostal Church led by the Church Council; Sunday service; Sunday School, Dedication(Christening), Baptism, Marriages, Funeral, Counselling. Groups (Prayer, Worship, Women's, Men's; Young people, Outreach); Social and Educational events; Mission giving. Membership of AoG UK, Churches Together, Partnership working with Local Govt. Ofsted registered Lewsey Nursery(ages 0 to 5 years).

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM OR THE WORLD
- Central Bedfordshire
- Luton

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£329,663	£351,618	-	-
2023-08-31	£328,602	£286,138	-	-
2022-08-31	£254,891	£272,689	-	-
2021-08-31	£226,885	£221,559	-	-
2020-08-31	£318,448	£326,277	-	-

## Trustees

Name	Role	Appointed
CHRISTOPHER BAILEY		
Charles Osei-Peprah		2014-01-23

**LEWSEY CHRISTIAN CENTRE**

England & Wales - Charity number 1132151

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06910658 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132151**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
LEWSEY CHRISTIAN CENTRE**

JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

**LEWSEY CHRISTIAN CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the church are for the benefit of the public

A: To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

B: To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the worlds as the church council from time to time think fit.

C: To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

The objectives of the children's centre and nursery is to work along side local families with under fives, providing information, advice and a wide range of services, such as help with returning to work, finding childcare, family support, family health, and much more.

**Significant activities**

- Christian Church Activities
- Children's Centre and Nursery

**Public benefit**

The Trustees have due regard for the guidance on public benefit and achieve these aims by providing a Children's day care nursery and a place of worship and church services.

The Trustees have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**Budgets and Reserves**

The Trustees have ultimate responsibility for directing the affairs of the Charity, ensuring it is solvent, well-run and delivering the outcomes for which it has been set up. Part of this is having policies, plans and budgets to achieve those objectives, and monitoring performance against them. The Trustees aim to keep a minimum bank balance at all times to support the work of the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Church Activities**

During the year we have achieved and increase in the number of people attending our two weekly meetings.

**Children Centre and Nursery**

During the year we have achieved an increase in children enrolled in the centre with full occupancy and have increased the services we offer. In addition to this we have received a **good** Ofsted report in October 2022. our previous report in 2017 was also **good**.

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06910658 (England and Wales)

**Registered Charity number**

1132151

**Registered office**

Radnor Road  
Luton  
Bedfordshire  
LU4 0UG

**Trustees**

Mr C A Bailey  
Mr C Peprah

**Company Secretary**

Miss H Holder

**Independent Examiner**

Jonathan Vowles FCA CTA DChA  
JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

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

Approved by order of the board of trustees on 15 May 2024 and signed on its behalf by:

Mr C A Bailey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEWSEY CHRISTIAN CENTRE**

**Independent examiner's report to the trustees of Lewsey Christian Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Jonathan Vowles FCA CTA DChA

JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

15 May 2024

**LEWSEY CHRISTIAN CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		2	468	470	(2)
<b>Charitable activities</b>					
Nursery		-	282,710	282,710	209,451
Church		45,422	-	45,422	45,440
<b>Total</b>		<u>45,424</u>	<u>283,178</u>	<u>328,602</u>	<u>254,889</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Nursery		-	255,849	255,849	229,709
Church		30,154	-	30,154	42,796
Other		135	-	135	182
<b>Total</b>		<u>30,289</u>	<u>255,849</u>	<u>286,138</u>	<u>272,687</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 15,135	 27,329	 42,464	 (17,798)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		37,011	275,072	312,083	329,881
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>52,146</u>	 <u>302,401</u>	 <u>354,547</u>	 <u>312,083</u>

The notes form part of these financial statements

**LEWSEY CHRISTIAN CENTRE**

**BALANCE SHEET  
31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>408</b>	<b>268,548</b>	<b>268,956</b>	269,091
<b>CURRENT ASSETS</b>					
Debtors	8	-	<b>(2,929)</b>	<b>(2,929)</b>	-
Cash at bank and in hand		<u>53,357</u>	<u>64,932</u>	<u>118,289</u>	44,612
		<b>53,357</b>	<b>62,003</b>	<b>115,360</b>	44,612
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(1,619)</b>	<b>(28,150)</b>	<b>(29,769)</b>	(1,620)
<b>NET CURRENT ASSETS</b>		<u><b>51,738</b></u>	<u><b>33,853</b></u>	<u><b>85,591</b></u>	42,992
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>52,146</b></u>	<u><b>302,401</b></u>	<u><b>354,547</b></u>	312,083
<b>NET ASSETS</b>		<u><u><b>52,146</b></u></u>	<u><u><b>302,401</b></u></u>	<u><u><b>354,547</b></u></u>	<u><u>312,083</u></u>
<b>FUNDS</b>	10				
Unrestricted funds				<u><b>52,146</b></u>	37,011
Restricted funds				<u><b>302,401</b></u>	275,072
<b>TOTAL FUNDS</b>				<u><u><b>354,547</b></u></u>	<u><u>312,083</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

**LEWSEY CHRISTIAN CENTRE**

**BALANCE SHEET - continued**  
**31 AUGUST 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2024 and were signed on its behalf by:

Mr C A Bailey - Trustee

## LEWSEY CHRISTIAN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation - owned assets	<b>135</b>	182
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**4. STAFF COSTS**

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

	<b>2023</b>	2022
	12	12
Staff	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	(2)	(2)
<b>Charitable activities</b>			
Nursery	-	209,451	209,451
Church	45,440	-	45,440
<b>Total</b>	<u>45,440</u>	<u>209,449</u>	<u>254,889</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Nursery	-	229,709	229,709
Church	42,796	-	42,796
Other	182	-	182
<b>Total</b>	<u>42,978</u>	<u>229,709</u>	<u>272,687</u>
<b>NET INCOME/(EXPENDITURE)</b>	2,462	(20,260)	(17,798)
<b>Transfers between funds</b>	(6,162)	6,162	-

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movement in funds</b>	(3,700)	(14,098)	(17,798)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	40,711	289,170	329,881
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>37,011</u>	<u>275,072</u>	<u>312,083</u>

**6. DEFINITION OF FUNDS**

Unrestricted funds consist of income and expenditure attributed to the church and its activities.

Restricted funds consists of income and expenditure that relates to the Children's Centre and Nursery. The funds are considered restricted as they are to be used only in the running of their respective activities.

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2022 and 31 August 2023	<u>268,548</u>	<u>2,484</u>	<u>4,719</u>	<u>1,992</u>	<u>277,743</u>
<b>DEPRECIATION</b>					
At 1 September 2022	-	2,305	4,453	1,894	8,652
Charge for year	-	45	66	24	135
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2023	-	2,350	4,519	1,918	8,787
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>268,548</u>	<u>134</u>	<u>200</u>	<u>74</u>	<u>268,956</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2022	268,548	179	266	98	269,091
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2023</b>	2022
		£	£
	Accruals	<u><b>(2,929)</b></u>	<u>-</u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2023</b>	2022
		£	£
	Accruals and deferred income	<b>28,150</b>	-
	Accrued expenses	<b>1,619</b>	1,620
		<u><b>29,769</b></u>	<u>1,620</u>
<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		
		At 1/9/22	Net movement in funds
		£	£
	<b>Unrestricted funds</b>		At 31/8/23
	General Fund		£
		<b>37,011</b>	<b>15,135</b>
			<b>52,146</b>
	<b>Restricted funds</b>		
	Restricted Funds	<b>275,072</b>	<b>27,329</b>
		<u><b>312,083</b></u>	<u><b>42,464</b></u>
	<b>TOTAL FUNDS</b>		<u><b>354,547</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	<b>45,424</b>	<b>(30,289)</b>	<b>15,135</b>
<b>Restricted funds</b>			
Restricted Funds	<b>283,178</b>	<b>(255,849)</b>	<b>27,329</b>
	<u><b>328,602</b></u>	<u><b>(286,138)</b></u>	<u><b>42,464</b></u>
<b>TOTAL FUNDS</b>			

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/22 £
<b>Unrestricted funds</b>				
General Fund	40,711	2,462	(6,162)	37,011
<b>Restricted funds</b>				
Restricted Funds	289,170	(20,260)	6,162	275,072
<b>TOTAL FUNDS</b>	<u>329,881</u>	<u>(17,798)</u>	<u>-</u>	<u>312,083</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	45,440	(42,978)	2,462
<b>Restricted funds</b>			
Restricted Funds	209,449	(229,709)	(20,260)
<b>TOTAL FUNDS</b>	<u>254,889</u>	<u>(272,687)</u>	<u>(17,798)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**LEWSEY CHRISTIAN CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	4	(2)
Other Income	466	-
	470	(2)
<b>Charitable activities</b>		
Income	328,132	254,891
	328,602	254,889
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	207,093	168,035
Social security	12,606	17,166
Pensions	3,836	8,095
Insurance	2,302	2,183
Light and heat	7,038	5,846
Telephone	1,926	1,910
Postage and stationery	2,238	1,445
General Administration Costs	-	466
Legal Fees	220	307
Staff Training	580	2,199
Events & Trips	710	-
Compassion/Welfare	323	856
Building Maintenance	15,287	25,851
Conting / Dep	437	177
Caretaking	-	550
Consumables	200	200
Travel	-	10,912
Resources	8,597	6,241
Subscriptions	2,044	1,056
Professional Fees	1,566	1,566
Church outreach	1,300	1,361
Food	8,504	6,706
Cleaning	8,056	5,659
Donations	840	840
Guest Speakers	200	870
	285,903	270,497
<b>Other</b>		
Plant and machinery	45	60
Carried forward	45	60

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>Other</b>		
Brought forward	<b>45</b>	60
Fixtures and fittings	<b>66</b>	89
Computer equipment	<b>24</b>	33
	<hr/>	<hr/>
	<b>135</b>	182
 <b>Support costs</b>		
 <b>Governance costs</b>		
Accountancy fees	<b>100</b>	2,008
	<hr/>	<hr/>
Total resources expended	<b>286,138</b>	272,687
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>42,464</b>	(17,798)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**

England & Wales - Charity number 1132151

---

# Accounts

---

---

## Document Details:

<b>Filename:</b>	LEWSEY 2022-Charity Accounts.pdf
<b>Client of:</b>	JVCA - the friendly chartered accountants

---

## Signature Details

<b>Name:</b>	Chris Bailey
<b>Email:</b>	dlewseypentecostalchurch@hotmail.co.uk
<b>Date &amp; Time:</b>	25/08/2023 15:58:14 PM (BST)
<b>IP Address:</b>	212.250.152.253
<b>Signing Statement:</b>	Chris Bailey confirms that the information is correct and complete to the best of their knowledge and belief.

---

## Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

<b>On behalf of:</b>	JVCA - the friendly chartered accountants
<b>PDF digital certificate:</b>	IRIS Software Group Limited
<b>Digital certificate issued by:</b>	GlobalSign

Please keep a copy of this document for your records. JVCA is powered by IRIS OpenSpace.

**REGISTERED COMPANY NUMBER: 06910658 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132151**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022  
FOR  
LEWSEY CHRISTIAN CENTRE**



114 High Street  
Cranfield  
MK43 0DG

Tel 01234 752566  
Tel 01908 616104

info@jvca.co.uk  
[www.jvca.co.uk](http://www.jvca.co.uk)

**LEWSEY CHRISTIAN CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11 to 12

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the church are for the benefit of the public

A: To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

B: To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the worlds as the church council from time to time think fit.

C: To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

The objectives of the children's centre and nursery is to work along side local families with under fives, providing information, advice and a wide range of services, such as help with returning to work, finding childcare, family support, family health, and much more.

**Significant activities**

- Christian Church Activities
- Children's Centre and Nursery

**Public benefit**

The Trustees have due regard for the guidance on public benefit and achieve these aims by providing a Children's day care nursery and a place of worship and church services.

The Trustees have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**Budgets and Reserves**

The Trustees have ultimate responsibility for directing the affairs of the Charity, ensuring it is solvent, well-run and delivering the outcomes for which it has been set up. Part of this is having policies, plans and budgets to achieve those objectives, and monitoring performance against them. The Trustees aim to keep a minimum bank balance at all times to support the work of the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Church Activities

During the year we have achieved and increase in the number of people attending our two weekly meetings.

Children Centre and Nursery

During the year we have achieved an increase in children enrolled in the centre with full occupancy and have increased the services we offer. In addition to this we have received a **good** Ofsted report in October 2022. our previous report in 2017 was also **good**.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06910658 (England and Wales)

**Registered Charity number**

1132151

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**Registered office**

Radnor Road  
Luton  
Bedfordshire  
LU4 0UG

**Trustees**

Mr C A Bailey  
Mr C Pephrah

**Company Secretary**

Miss H Holder

**Independent Examiner**

Jonathan Vowles  
JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

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

Approved by order of the board of trustees on 21 August 2023 and signed on its behalf by:

Mr C A Bailey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEWSEY CHRISTIAN CENTRE**

**Independent examiner's report to the trustees of Lewsey Christian Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Jonathan Vowles

JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

21 August 2023

LEWSEY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Nursery		-	209,451	209,451	198,911
Church		45,440	-	45,440	27,973
Investment income	2	-	-	-	1
<b>Total</b>		<b>45,440</b>	<b>209,451</b>	<b>254,891</b>	<b>226,885</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Nursery		-	229,710	229,710	206,548
Church		42,797	-	42,797	16,438
Other		182	-	182	241
<b>Total</b>		<b>42,979</b>	<b>229,710</b>	<b>272,689</b>	<b>223,227</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	2,461 (6,162)	(20,259) 6,162	(17,798) -	3,658 -
<b>Net movement in funds</b>		<b>(3,701)</b>	<b>(14,097)</b>	<b>(17,798)</b>	<b>3,658</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		40,711	289,170	329,881	326,223
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>37,010</b>	<b>275,073</b>	<b>312,083</b>	<b>329,881</b>

The notes form part of these financial statements

**LEWSEY CHRISTIAN CENTRE**

**BALANCE SHEET  
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	543	268,548	269,091	269,273
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		38,088	6,524	44,612	62,580
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,620)	-	(1,620)	(1,972)
		<u>36,468</u>	<u>6,524</u>	<u>42,992</u>	<u>60,608</u>
<b>NET CURRENT ASSETS</b>					
		37,011	275,072	312,083	329,881
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>37,011</u>	<u>275,072</u>	<u>312,083</u>	<u>329,881</u>
<b>NET ASSETS</b>					
		<u>37,011</u>	<u>275,072</u>	<u>312,083</u>	<u>329,881</u>
<b>FUNDS</b>	10				
Unrestricted funds				37,011	40,711
Restricted funds				<u>275,072</u>	<u>289,170</u>
<b>TOTAL FUNDS</b>				<u>312,083</u>	<u>329,881</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 August 2023 and were signed on its behalf by:

Mr C A Bailey - Trustee

The notes form part of these financial statements

LEWSEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Deposit account interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>

LEWSEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>182</u>	<u>240</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. STAFF COSTS

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

	2022 <u>12</u>	2021 <u>13</u>
Staff		

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Nursery	-	198,911	198,911
Church	27,973	-	27,973
Investment income	<u>-</u>	<u>1</u>	<u>1</u>
<b>Total</b>	<u>27,973</u>	<u>198,912</u>	<u>226,885</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Nursery	-	206,548	206,548
Church	16,438	-	16,438
Other	<u>-</u>	<u>241</u>	<u>241</u>
<b>Total</b>	<u>16,438</u>	<u>206,789</u>	<u>223,227</u>
<b>NET INCOME/(EXPENDITURE)</b>	11,535	(7,877)	3,658
<b>Transfers between funds</b>	<u>(21)</u>	<u>21</u>	<u>-</u>
<b>Net movement in funds</b>	11,514	(7,856)	3,658

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	29,197	297,026	326,223
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>40,711</u>	<u>289,170</u>	<u>329,881</u>

**7. DEFINITION OF FUNDS**

Unrestricted funds consist of income and expenditure attributed to the church and its activities.

Restricted funds consists of income and expenditure that relates to the Children's Centre and Nursery. The funds are considered restricted as they are to be used only in the running of their respective activities.

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2021 and 31 August 2022	<u>268,548</u>	<u>2,484</u>	<u>4,719</u>	<u>1,992</u>	<u>277,743</u>
<b>DEPRECIATION</b>					
At 1 September 2021	-	2,245	4,364	1,861	8,470
Charge for year	<hr/> -	<hr/> 60	<hr/> 89	<hr/> 33	<hr/> 182
At 31 August 2022	<hr/> -	<hr/> 2,305	<hr/> 4,453	<hr/> 1,894	<hr/> 8,652
<b>NET BOOK VALUE</b>					
At 31 August 2022	<u>268,548</u>	<u>179</u>	<u>266</u>	<u>98</u>	<u>269,091</u>
At 31 August 2021	<u>268,548</u>	<u>239</u>	<u>355</u>	<u>131</u>	<u>269,273</u>

LEWSEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	-	611
Accrued expenses	<u>1,620</u>	<u>1,361</u>
	<u>1,620</u>	<u>1,972</u>

10. MOVEMENT IN FUNDS

	At 1/9/21	Net movement in funds	Transfers between funds	At 31/8/22
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	40,711	2,462	(6,162)	37,011
<b>Restricted funds</b>				
Restricted Funds	<u>289,170</u>	<u>(20,260)</u>	<u>6,162</u>	<u>275,072</u>
<b>TOTAL FUNDS</b>	<u>329,881</u>	<u>(17,798)</u>	<u>-</u>	<u>312,083</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	45,440	(42,978)	2,462
<b>Restricted funds</b>			
Restricted Funds	<u>209,451</u>	<u>(229,711)</u>	<u>(20,260)</u>
<b>TOTAL FUNDS</b>	<u>254,891</u>	<u>(272,689)</u>	<u>(17,798)</u>

LEWSEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
<b>Unrestricted funds</b>				
General Fund	29,197	11,535	(21)	40,711
<b>Restricted funds</b>				
Restricted Funds	297,026	(7,877)	21	289,170
<b>TOTAL FUNDS</b>	<u>326,223</u>	<u>3,658</u>	<u>-</u>	<u>329,881</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	27,973	(16,438)	11,535
<b>Restricted funds</b>			
Restricted Funds	198,912	(206,789)	(7,877)
<b>TOTAL FUNDS</b>	<u>226,885</u>	<u>(223,227)</u>	<u>3,658</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

**LEWSEY CHRISTIAN CENTRE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	-	1
<b>Charitable activities</b>		
Income	254,891	185,580
Grants	-	41,304
	<u>254,891</u>	<u>226,884</u>
<b>Total incoming resources</b>	<b>254,891</b>	<b>226,885</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	168,035	153,023
Social security	17,166	14,324
Pensions	8,095	1,469
Insurance	2,183	2,249
Light and heat	5,847	4,915
Telephone	1,910	2,161
Postage and stationery	1,445	3,402
General Administration Costs	466	127
Legal Fees	307	-
Staff Training	2,199	351
Compassion/Welfare	856	-
Building Maintenance	25,851	16,016
Conting / Dep	177	-
Caretaking	550	-
Advertising	-	299
Consumables	200	430
Travel	10,912	269
Resources	6,241	4,836
Subscriptions	1,056	501
Professional Fees	1,566	4,399
Church outreach	1,361	1,673
Food	6,706	5,658
Cleaning	5,659	4,517
Donations	840	940
Guest Speakers	870	-
	<u>270,498</u>	<u>221,559</u>
<b>Other</b>		
Plant and machinery	60	80
Fixtures and fittings	89	118
Computer equipment	33	43
	<u>182</u>	<u>241</u>

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>2,009</u>	<u>1,427</u>
Total resources expended	<u>272,689</u>	<u>223,227</u>
<b>Net (expenditure)/income</b>	<u>(17,798)</u>	<u>3,658</u>

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**

England & Wales - Charity number 1132151

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06910658 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132151**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**  
**FOR**  
**LEWSEY CHRISTIAN CENTRE**

JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

**LEWSEY CHRISTIAN CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the church are for the benefit of the public

A: To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

B: To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the worlds as the church council from time to time think fit.

C: To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

The objectives of the children's centre and nursery is to work along side local families with under fives, providing information, advice and a wide range of services, such as help with returning to work, finding childcare, family support, family health, and much more.

**Significant activities**

- Christian Church Activities
- Children's Centre and Nursery

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Church Activities

During the year we have achieved and increase in the number of people attending our two weekly meetings.

Children Centre and Nursery

During the year we have achieved an increase in children enrolled in the centre with full occupancy and have increased the services we offer. In addition to this we have received a good Ofsted report which was carried out in January 2017.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06910658 (England and Wales)

**Registered Charity number**

1132151

**Registered office**

Radnor Road  
Luton  
Bedfordshire  
LU4 0UG

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**Trustees**

Mr C A Bailey  
Rev P R Cross Chairperson (resigned 27/12/2020)  
Mr C Peprah

**Company Secretary**

Miss H Holder

**Independent Examiner**

Jonathan Vowles  
Chartered Accountant  
JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

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

Approved by order of the board of trustees on 22 December 2021 and signed on its behalf by:

Mr C A Bailey - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEWSEY CHRISTIAN CENTRE

### **Independent examiner's report to the trustees of Lewsey Christian Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Jonathan Vowles  
Chartered Accountant  
JVCA Ltd, Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

22 December 2021

LEWSEY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted fund £	Year Ended 31/8/21 Total funds £	Period 1/4/19 to 31/8/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Nursery		-	198,911	198,911	285,596
Church		27,973	-	27,973	32,794
Investment income	2	-	1	1	58
<b>Total</b>		<b>27,973</b>	<b>198,912</b>	<b>226,885</b>	<b>318,448</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Nursery		-	206,548	206,548	303,856
Church		16,438	-	16,438	23,909
Other		-	241	241	322
<b>Total</b>		<b>16,438</b>	<b>206,789</b>	<b>223,227</b>	<b>328,087</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,535</b>	<b>(7,877)</b>	<b>3,658</b>	<b>(9,639)</b>
<b>Transfers between funds</b>	10	<b>(21)</b>	<b>21</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>11,514</b>	<b>(7,856)</b>	<b>3,658</b>	<b>(9,639)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>29,197</b>	<b>297,026</b>	<b>326,223</b>	<b>335,862</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>40,711</b>	<b>289,170</b>	<b>329,881</b>	<b>326,223</b>

The notes form part of these financial statements

**LEWSEY CHRISTIAN CENTRE**

**BALANCE SHEET  
31 AUGUST 2021**

	Notes	Unrestricted funds £	Restricted fund £	<b>2021 Total funds £</b>	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	725	268,548	269,273	269,513
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		41,958	20,622	62,580	87,225
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,972)	-	(1,972)	(30,515)
<b>NET CURRENT ASSETS</b>		39,986	20,622	60,608	56,710
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		40,711	289,170	329,881	326,223
<b>NET ASSETS</b>		40,711	289,170	329,881	326,223
<b>FUNDS</b>	10				
Unrestricted funds				40,711	29,197
Restricted funds				289,170	297,026
<b>TOTAL FUNDS</b>				329,881	326,223

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2021 and were signed on its behalf by:

Mr C A Bailey - Trustee

The notes form part of these financial statements

## LEWSEY CHRISTIAN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**2. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	<b>Year Ended 31/8/21 Total funds £</b>	Period 1/4/19 to 31/8/20 Total funds £
Deposit account interest	-	1	1	58
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>Year Ended 31/8/21 £</b>	Period 1/4/19 to 31/8/20 £
Depreciation - owned assets	240	322
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

**5. STAFF COSTS**

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

	<b>Year Ended 31/8/21</b>	Period 1/4/19 to 31/8/20
Staff	13	13
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Nursery	-	285,596	285,596
Church	32,794	-	32,794
Investment income	-	58	58
<b>Total</b>	<b>32,794</b>	<b>285,654</b>	<b>318,448</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Nursery	-	303,856	303,856
Church	23,909	-	23,909
Other	322	-	322
<b>Total</b>	<b>24,231</b>	<b>303,856</b>	<b>328,087</b>
 <b>NET INCOME/(EXPENDITURE)</b>	 8,563	 (18,202)	 (9,639)
<b>Transfers between funds</b>	(163)	163	-
<b>Net movement in funds</b>	8,400	(18,039)	(9,639)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	20,797	315,065	335,862
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>29,197</b>	<b>297,026</b>	<b>326,223</b>

**7. DEFINITION OF FUNDS**

Unrestricted funds consist of income and expenditure attributed to the church and its activities.

Restricted funds consists of income and expenditure that relates to the Children's Centre and Nursery. The funds are considered restricted as they are to be used only in the running of their respective activities.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2020 and 31 August 2021	<u>268,548</u>	<u>2,484</u>	<u>4,719</u>	<u>1,992</u>	<u>277,743</u>
<b>DEPRECIATION</b>					
At 1 September 2020	-	2,166	4,246	1,818	8,230
Charge for year	-	79	118	43	240
At 31 August 2021	<u>-</u>	<u>2,245</u>	<u>4,364</u>	<u>1,861</u>	<u>8,470</u>
<b>NET BOOK VALUE</b>					
At 31 August 2021	<u>268,548</u>	<u>239</u>	<u>355</u>	<u>131</u>	<u>269,273</u>
At 31 August 2020	<u>268,548</u>	<u>318</u>	<u>473</u>	<u>174</u>	<u>269,513</u>

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

	2021 £	2020 £
Trade creditors	1	(1)
Social security and other taxes	611	611
Accruals and deferred income	-	28,545
Accrued expenses	1,360	1,360
	<u>1,972</u>	<u>30,515</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
<b>Unrestricted funds</b>				
General Fund	29,197	11,535	(21)	40,711
<b>Restricted funds</b>				
Restricted Funds	297,026	(7,877)	21	289,170
<b>TOTAL FUNDS</b>	<u>326,223</u>	<u>3,658</u>	<u>-</u>	<u>329,881</u>

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	27,973	(16,438)	11,535
<b>Restricted funds</b>			
Restricted Funds	198,912	(206,789)	(7,877)
<b>TOTAL FUNDS</b>	<u>226,885</u>	<u>(223,227)</u>	<u>3,658</u>

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
<b>Unrestricted funds</b>				
General Fund	20,797	8,563	(163)	29,197
<b>Restricted funds</b>				
Restricted Funds	315,065	(18,202)	163	297,026
<b>TOTAL FUNDS</b>	<u>335,862</u>	<u>(9,639)</u>	<u>-</u>	<u>326,223</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	32,794	(24,231)	8,563
<b>Restricted funds</b>			
Restricted Funds	285,654	(303,856)	(18,202)
<b>TOTAL FUNDS</b>	<u>318,448</u>	<u>(328,087)</u>	<u>(9,639)</u>

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**LEWSEY CHRISTIAN CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Year Ended 31/8/21 £	Period 1/4/19 to 31/8/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	1	58
<b>Charitable activities</b>		
Income	185,580	318,390
Grants	41,304	-
	226,884	318,390
<b>Total incoming resources</b>	<b>226,885</b>	<b>318,448</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	153,023	241,787
Social security	14,324	9,440
Pensions	1,469	3,793
Insurance	2,249	2,427
Light and heat	4,915	9,006
Telephone	2,161	3,828
Postage and stationery	3,402	2,384
General Administration Costs	127	260
Staff Training	351	1,669
Building Maintenance	16,016	15,023
Advertising	299	-
Consumables	430	677
Travel	269	4,204
Resources	4,836	7,035
Subscriptions	501	433
Professional Fees	4,399	2,430
Church outreach	1,673	1,650
Food	5,658	10,672
Cleaning	4,517	8,029
Donations	940	1,530
	221,559	326,277
<b>Other</b>		
Plant and machinery	80	106
Carried forward	80	106

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Year Ended 31/8/21 £	Period 1/4/19 to 31/8/20 £
<b>Other</b>		
Brought forward	80	106
Fixtures and fittings	118	157
Computer equipment	43	59
	241	322
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,427	1,488
Total resources expended	223,227	328,087
<b>Net income/(expenditure)</b>	3,658	(9,639)

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**

England & Wales - Charity number 1132151

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 06910658 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132151**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**  
**FOR**  
**LEWSEY CHRISTIAN CENTRE**

Jonathan Vowles Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

**LEWSEY CHRISTIAN CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

## **LEWSEY CHRISTIAN CENTRE**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2019 to 31 August 2020. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the church are for the benefit of the public

A: To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

B: To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the worlds as the church council from time to time think fit.

C: To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

The objectives of the children's centre and nursery is to work along side local families with under fives, providing information, advice and a wide range of services, such as help with returning to work, finding childcare, family support, family health, and much more.

##### **Significant activities**

- Christian Church Activities
- Children's Centre and Nursery

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Church Activities

During the year we have achieved and increase in the number of people attending our two weekly meetings.

Children Centre and Nursery

During the year we have achieved an increase in children enrolled in the centre with full occupancy and have increased the services we offer. In addition to this we have received a good Ofsted report which was carried out in January 2017.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06910658 (England and Wales)

##### **Registered Charity number**

1132151

##### **Registered office**

Radnor Road  
Luton  
Bedfordshire  
LU4 0UG

**LEWSEY CHRISTIAN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

**Trustees**

Mr C A Bailey  
Rev P R Cross Chairperson  
Mr C Peprah

**Company Secretary**

Miss H Holder

**Independent Examiner**

Jonathan Vowles  
Chartered Accountant  
Jonathan Vowles Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

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

Approved by order of the board of trustees on 5 May 2021 and signed on its behalf by:

Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEWSEY CHRISTIAN CENTRE**

### **Independent examiner's report to the trustees of Lewsey Christian Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 April 2019 to 31 August 2020.

### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Jonathan Vowles  
Chartered Accountant  
Jonathan Vowles Chartered Accountants  
114 High Street  
Cranfield  
Bedford  
MK43 0DG

5 May 2021

**LEWSEY CHRISTIAN CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

	Notes	Unrestricted funds £	Restricted fund £	Period 1/4/19 to 31/8/20 Total funds £	Year Ended 31/3/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Nursery		-	285,596	285,596	214,933
Church		32,794	-	32,794	18,729
Investment income	2	-	58	58	41
<b>Total</b>		<u>32,794</u>	<u>285,654</u>	<u>318,448</u>	<u>233,703</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Nursery		-	303,856	303,856	232,728
Church		23,909	-	23,909	20,350
Other		322	-	322	430
<b>Total</b>		<u>24,231</u>	<u>303,856</u>	<u>328,087</u>	<u>253,508</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>8,563</u>	<u>(18,202)</u>	<u>(9,639)</u>	<u>(19,805)</u>
<b>Transfers between funds</b>	11	<u>(163)</u>	<u>163</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>8,400</u>	<u>(18,039)</u>	<u>(9,639)</u>	<u>(19,805)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>20,797</u>	<u>315,065</u>	<u>335,862</u>	<u>355,667</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>29,197</u></u>	<u><u>297,026</u></u>	<u><u>326,223</u></u>	<u><u>335,862</u></u>

The notes form part of these financial statements

**LEWSEY CHRISTIAN CENTRE**

**BALANCE SHEET  
31 AUGUST 2020**

	Notes	Unrestricted funds £	Restricted fund £	<b>2020 Total funds £</b>	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	965	268,548	269,513	269,835
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	22,979
Cash at bank and in hand		30,202	57,023	87,225	45,018
		<u>30,202</u>	<u>57,023</u>	<u>87,225</u>	<u>67,997</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,970)	(28,545)	(30,515)	(1,970)
<b>NET CURRENT ASSETS</b>		<u>28,232</u>	<u>28,478</u>	<u>56,710</u>	<u>66,027</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>29,197</u>	<u>297,026</u>	<u>326,223</u>	<u>335,862</u>
<b>NET ASSETS</b>		<u>29,197</u>	<u>297,026</u>	<u>326,223</u>	<u>335,862</u>
<b>FUNDS</b>					
Unrestricted funds	11			29,197	20,797
Restricted funds				297,026	315,065
<b>TOTAL FUNDS</b>				<u>326,223</u>	<u>335,862</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

**LEWSEY CHRISTIAN CENTRE**

**BALANCE SHEET - continued**  
**31 AUGUST 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 May 2021 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

## LEWSEY CHRISTIAN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

**2. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	Period 1/4/19 to 31/8/20 Total funds £	Year Ended 31/3/19 Total funds £
Deposit account interest	-	58	58	41
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Period 1/4/19 to 31/8/20 £	Year Ended 31/3/19 £
Depreciation - owned assets	322	430
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 August 2020 nor for the year ended 31 March 2019.

**5. STAFF COSTS**

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

	Period 1/4/19 to 31/8/20	Year Ended 31/3/19
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Nursery	-	214,933	214,933
Church	18,729	-	18,729
Investment income	-	41	41
<b>Total</b>	18,729	214,974	233,703
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Nursery	24	232,704	232,728
Church	20,350	-	20,350
Other	430	-	430
<b>Total</b>	20,804	232,704	253,508
<b>NET INCOME/(EXPENDITURE)</b>	(2,075)	(17,730)	(19,805)
<b>Transfers between funds</b>	(1,039)	1,039	-
<b>Net movement in funds</b>	(3,114)	(16,691)	(19,805)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	23,907	331,760	355,667
<b>TOTAL FUNDS CARRIED FORWARD</b>	20,793	315,069	335,862

**7. DEFINITION OF FUNDS**

Unrestricted funds consist of income and expenditure attributed to the church and its activities.

Restricted funds consists of income and expenditure that relates to the Children's Centre and Nursery. The funds are considered restricted as they are to be used only in the running of their respective activities.

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2019 and 31 August 2020	<u>268,548</u>	<u>2,484</u>	<u>4,719</u>	<u>1,992</u>	<u>277,743</u>
<b>DEPRECIATION</b>					
At 1 April 2019	-	2,060	4,089	1,759	7,908
Charge for year	-	106	157	59	322
At 31 August 2020	<u>-</u>	<u>2,166</u>	<u>4,246</u>	<u>1,818</u>	<u>8,230</u>
<b>NET BOOK VALUE</b>					
At 31 August 2020	<u>268,548</u>	<u>318</u>	<u>473</u>	<u>174</u>	<u>269,513</u>
At 31 March 2019	<u>268,548</u>	<u>424</u>	<u>630</u>	<u>233</u>	<u>269,835</u>

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

	2020 £	2019 £
Prepayments and accrued income	-	22,979

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

	2020 £	2019 £
Trade creditors	(1)	(1)
Social security and other taxes	611	611
Accruals and deferred income	28,545	-
Accrued expenses	1,360	1,360
	<u>30,515</u>	<u>1,970</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
<b>Unrestricted funds</b>				
General Fund	20,797	8,563	(163)	29,197
<b>Restricted funds</b>				
Restricted Funds	315,065	(18,202)	163	297,026
<b>TOTAL FUNDS</b>	<u>335,862</u>	<u>(9,639)</u>	<u>-</u>	<u>326,223</u>

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	32,794	(24,231)	8,563
<b>Restricted funds</b>			
Restricted Funds	285,654	(303,856)	(18,202)
<b>TOTAL FUNDS</b>	<u>318,448</u>	<u>(328,087)</u>	<u>(9,639)</u>

**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
General Fund	23,907	(2,071)	(1,039)	20,797
<b>Restricted funds</b>				
Restricted Funds	331,760	(17,734)	1,039	315,065
<b>TOTAL FUNDS</b>	<u>355,667</u>	<u>(19,805)</u>	<u>-</u>	<u>335,862</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	18,729	(20,800)	(2,071)
<b>Restricted funds</b>			
Restricted Funds	214,974	(232,708)	(17,734)
<b>TOTAL FUNDS</b>	<u>233,703</u>	<u>(253,508)</u>	<u>(19,805)</u>

**LEWSEY CHRISTIAN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 August 2020.

**LEWSEY CHRISTIAN CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

	Period 1/4/19 to 31/8/20 £	Year En 31/3/19 £	ded
<b>INCOME AND ENDOWMENTS</b>			
<b>Investment income</b>			
Deposit account interest	58	41	
<b>Charitable activities</b>			
Income	<u>318,390</u>	<u>233,662</u>	
<b>Total incoming resources</b>	<b>318,448</b>	<b>233,703</b>	
<b>EXPENDITURE</b>			
<b>Charitable activities</b>			
Wages	241,787	188,243	
Social security	9,440	6,622	
Pensions	3,793	1,939	
Insurance	2,427	2,225	
Light and heat	9,006	5,723	
Telephone	3,828	2,338	
Postage and stationery	2,384	1,688	
General Administration Costs	260	810	
Staff Training	1,669	531	
Rent & Rates	-	745	
Building Maintenance	15,023	11,659	
Consumables	677	186	
Travel	4,204	2,082	
Resources	7,035	8,716	
Subscriptions	433	295	
Professional Fees	2,430	1,046	
Church outreach	1,650	1,576	
Food	10,672	8,359	
Cleaning	8,029	5,932	
Donations	<u>1,530</u>	<u>1,000</u>	
	<b>326,277</b>	<b>251,715</b>	
<b>Other</b>			
Plant and machinery	106	142	
Fixtures and fittings	157	210	
Computer equipment	<u>59</u>	<u>78</u>	
	<b>322</b>	<b>430</b>	

This page does not form part of the statutory financial statements

**LEWSEY CHRISTIAN CENTRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 APRIL 2019 TO 31 AUGUST 2020**

	Period 1/4/19 to 31/8/20 £	Year En 31/3/19 £	ded
<b>Support costs</b>			
<b>Governance costs</b>			
Accountancy fees	<u>1,488</u>	<u>1,363</u>	
Total resources expended	<u>328,087</u>	<u>253,508</u>	
<b>Net expenditure</b>	<u><u>(9,639)</u></u>	<u><u>(19,805)</u></u>	

This page does not form part of the statutory financial statements