

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

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FOR THE YEAR ENDED 31 AUGUST 2021**

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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**

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

The notes form part of these financial statements

LEWSEY CHRISTIAN CENTRE

**BALANCE SHEET
31 AUGUST 2021**

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

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 £	Year Ended 31/8/21 Total funds £	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):

	Year Ended 31/8/21 £	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:

	Year Ended 31/8/21	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 £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Nursery	-	285,596	285,596
Church	32,794	-	32,794
Investment income	-	58	58
Total	<u>32,794</u>	<u>285,654</u>	<u>318,448</u>
EXPENDITURE ON			
Charitable activities			
Nursery	-	303,856	303,856
Church	23,909	-	23,909
Other	322	-	322
Total	<u>24,231</u>	<u>303,856</u>	<u>328,087</u>
NET INCOME/(EXPENDITURE)	8,563	(18,202)	(9,639)
Transfers between funds	(163)	163	-
Net movement in funds	8,400	(18,039)	(9,639)
RECONCILIATION OF FUNDS			
Total funds brought forward	20,797	315,065	335,862
TOTAL FUNDS CARRIED FORWARD	<u>29,197</u>	<u>297,026</u>	<u>326,223</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.

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 £
COST					
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>
DEPRECIATION					
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>
NET BOOK VALUE					
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	<u>1,360</u>	<u>1,360</u>
	<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 £
Unrestricted funds				
General Fund	29,197	11,535	(21)	40,711
Restricted funds				
Restricted Funds	297,026	(7,877)	21	289,170
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund			
	27,973	(16,438)	11,535
Restricted funds			
Restricted Funds	198,912	(206,789)	(7,877)
TOTAL FUNDS	<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 £
Unrestricted funds				
General Fund				
	20,797	8,563	(163)	29,197
Restricted funds				
Restricted Funds	315,065	(18,202)	163	297,026
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund			
	32,794	(24,231)	8,563
Restricted funds			
Restricted Funds	285,654	(303,856)	(18,202)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	1	58
Charitable activities		
Income	185,580	318,390
Grants	41,304	-
	<hr/> 226,884	<hr/> 318,390
Total incoming resources	226,885	318,448
EXPENDITURE		
Charitable activities		
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
	<hr/> 221,559	<hr/> 326,277
Other		
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 £
Other		
Brought forward	80	106
Fixtures and fittings	118	157
Computer equipment	43	59
	<hr/> 241	<hr/> 322
Support costs		
Governance costs		
Accountancy fees	1,427	1,488
	<hr/> 223,227	<hr/> 328,087
Total resources expended		
Net income/(expenditure)	3,658	(9,639)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements