

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**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	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 £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2	468	470	(2)
Charitable activities					
Nursery		-	282,710	282,710	209,451
Church		45,422	-	45,422	45,440
Total		<u>45,424</u>	<u>283,178</u>	<u>328,602</u>	<u>254,889</u>
EXPENDITURE ON					
Charitable activities					
Nursery		-	255,849	255,849	229,709
Church		30,154	-	30,154	42,796
Other		135	-	135	182
Total		<u>30,289</u>	<u>255,849</u>	<u>286,138</u>	<u>272,687</u>
NET INCOME/(EXPENDITURE)		15,135	27,329	42,464	(17,798)
RECONCILIATION OF FUNDS					
Total funds brought forward		37,011	275,072	312,083	329,881
TOTAL FUNDS CARRIED FORWARD		<u><u>52,146</u></u>	<u><u>302,401</u></u>	<u><u>354,547</u></u>	<u><u>312,083</u></u>

The notes form part of these financial statements

LEWSEY CHRISTIAN CENTRE

**BALANCE SHEET
31 AUGUST 2023**

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

The notes form part of these financial statements

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):

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

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

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	(2)	(2)
Charitable activities			
Nursery	-	209,451	209,451
Church	45,440	-	45,440
Total	<u>45,440</u>	<u>209,449</u>	<u>254,889</u>
EXPENDITURE ON			
Charitable activities			
Nursery	-	229,709	229,709
Church	42,796	-	42,796
Other	182	-	182
Total	<u>42,978</u>	<u>229,709</u>	<u>272,687</u>
NET INCOME/(EXPENDITURE)	2,462	(20,260)	(17,798)
Transfers between funds	(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 £
Net movement in funds	(3,700)	(14,098)	(17,798)
RECONCILIATION OF FUNDS			
Total funds brought forward	40,711	289,170	329,881
TOTAL FUNDS CARRIED FORWARD	<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 £
COST					
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>
DEPRECIATION					
At 1 September 2022	-	2,305	4,453	1,894	8,652
Charge for year	-	45	66	24	135
At 31 August 2023	<u>-</u>	<u>2,350</u>	<u>4,519</u>	<u>1,918</u>	<u>8,787</u>
NET BOOK VALUE					
At 31 August 2023	<u>268,548</u>	<u>134</u>	<u>200</u>	<u>74</u>	<u>268,956</u>
At 31 August 2022	<u>268,548</u>	<u>179</u>	<u>266</u>	<u>98</u>	<u>269,091</u>

LEWSEY CHRISTIAN CENTRE

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	<u>(2,929)</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	28,150	-
Accrued expenses	1,619	1,620
	<u>29,769</u>	<u>1,620</u>

10. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General Fund	37,011	15,135	52,146
Restricted funds			
Restricted Funds	275,072	27,329	302,401
TOTAL FUNDS	<u>312,083</u>	<u>42,464</u>	<u>354,547</u>

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

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

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 £
Unrestricted funds				
General Fund				
	40,711	2,462	(6,162)	37,011
Restricted funds				
Restricted Funds	289,170	(20,260)	6,162	275,072
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund			
	45,440	(42,978)	2,462
Restricted funds			
Restricted Funds	209,449	(229,709)	(20,260)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	4	(2)
Other Income	466	-
	<hr/> 470	<hr/> (2)
Charitable activities		
Income	328,132	254,891
	<hr/> 328,602	<hr/> 254,889
Total incoming resources		
	<hr/> 328,602	<hr/> 254,889
EXPENDITURE		
Charitable activities		
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
	<hr/> 285,903	<hr/> 270,497
Other		
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 £
Other		
Brought forward	45	60
Fixtures and fittings	66	89
Computer equipment	24	33
	<hr/> 135	<hr/> 182
Support costs		
Governance costs		
Accountancy fees	100	2,008
	<hr/> 286,138	<hr/> 272,687
Total resources expended		
Net income/(expenditure)	<hr/> 42,464 <hr/>	<hr/> (17,798) <hr/>

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