

CHRIST CHURCH, EXETER

England & Wales · Charity number 1138246

Details

Status Registered

Legal form Other

Registered 2010-10-04

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

Contact

Address Christ Church
Grosvenor Place
Exeter
EX1 2HJ

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Activities

Objects: THE OBJECT OF THE CHARITY IS THE ADVANCEMENT OF THE CHRISTIAN FAITH IN UNION WITH AND ACCORDING TO THE PRINCIPLES AND PRACTICES OF THE FREE CHURCH OF ENGLAND OTHERWISE CALLED THE REFORMED EPISCOPAL CHURCH CONTAINED WITHIN THE DECLARATION OF PRINCIPLES AS STATED IN SCHEDULE 1

Activities: THE OBJECT OF THE CHARITY IS THE ADVANCEMENT OF THE CHRISTIAN FAITH IN UNION WITH AND ACCORDING TO THE PRINCIPLES AND PRACTICES OF THE FREE CHURCH OF ENGLAND OTHERWISE CALLED THE REFORMED EPISCOPAL CHURCH CONTAINED WITHIN THE DECLARATION OF PRINCIPLES AS STATED IN SCHEDULE 1

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE EXETER
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£33,959	£40,131	-	-
2024-12-31	£47,315	£52,951	-	-
2023-12-31	£38,850	£38,068	-	-
2022-12-31	£40,428	£15,861	-	-
2021-12-31	£25,827	£14,265	-	-

Trustees

Name	Role	Appointed
Rev Steven Hanna	Chair	2021-03-14
Lazlo Flores		2016-03-21
Ludivina Flores		2016-03-21
Rachel Hanna		2020-03-15

CHRIST CHURCH, EXETER

England & Wales - Charity number 1138246

Accounts

Trustees Report - Dec 2025

The church continued to pursue its charitable objectives, namely sharing our Protestant faith as it has been historically understood according to the doctrinal standards of our deeds.

"Loving Jesus, loving you - reaching Exeter and beyond" is our motto and we continued to put it into practice.

We remained focused on right relationships and good teaching. Teaching in 2025 covered **God's creation order** from Genesis 1, **The Suffering Church** through the psalms, **The sufficiency of Christ** through Colossians, **What it takes to bring people back to God** through Ezra, **Life through the Word** as we began a series in John's Gospel and a Christmas series on **The Incarnation of God**.

We are still a small church but this year has again seen growth with our average attendance now at 31 up from 26 last year. This is hugely encouraging given we started in 2010 with a faithful 10. It is slow work but people keep seeing we are growing and lives are being changed. God is encouraging us, even though the battles keep coming!

Our outreach into the community has also grown with more people now joining regular street evangelism. We continue to be in Exeter, Exmouth and Plymouth and we continue with our pro-life outreach.

Significantly, the trustees were presented with a court case over our decision to leave the denomination several years ago and this has been particularly draining and challenging for us. Ownership of the buildings is at stake and we are keen to make known that the FCE denomination of which we were a part are the ones to have departed from the Protestant faith as originally constituted in the foundation Declaration of Principles. We believe that ownership cannot be determined without regard to the terms of this foundational deed and that it is akin to having a building with a covenant on it and that the covenant/ basis of faith and practice cannot be ignored.

As we have reported in previous years, our administration has previously been a weakness with many significant personal battles limiting our capacity but we are pleased to announce that the accounts for this year ending Dec 2025 are being submitted ahead of time and we will have new accounting software in place going forward to ensure we do not fall behind again. 2026 will be our 7th year with myself as the minister and we

are expectant that it will be a breakthrough year with some significant victories and progress, God-willing.

Our manse was without a tenant in 2025 which negatively impacted our income otherwise, as can be seen from the income of the previous year, we would have generated a surplus for this year. Though it has left us with repair work before we can rent it out to a new tenant, we took the decision to use the opportunity to get ourselves into a position where we can invest in the property and significantly refurbish it in 2026 so that it will be a far better asset for many years to come and give us a better tenant and better rental income going forward.

There continues to be much answer to prayer within the congregation. We continue to testify to God's unfailing love and faithfulness. We continue to commit ourselves unto God in Christ and know He will bless us.

On behalf of the trustees

Revd Steven Hanna - Chair of Trustees

30/03/2026

Christchurch Exeter

#1138246

SOFA
for the year ended 31 December 2025

Financial Report:

Income & Expenditure

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
Income				
Offerings (Online Donations)	10,401	-	10,401	9,794
Grosvenor Rent (Church Hall)	16,050	-	16,050	19,500
Manse Rent (Pinhoe Rd rent)	292	-	292	10,500
Donations (Loose Plate Collection)	6,975	-	6,975	7,162
Bank Interest	241	-	241	358
Total incoming resources	33,959		33,959	47,315
Expenditure				
Staff	28,950	-	28,950	46,992
Honoraria	60	-	60	-
Outreach	-	-	-	-
Insurance	2,212	-	2,212	2,152
Church maintenance	4,068	-	4,068	-
Heating & Light	1,893	-	1,893	2,141
Water	301	-	301	299
Events	-	-	-	460
Denominational fees	-	-	-	-
Internet	342	-	342	317
Missionary giving	-	-	-	-
Other	313	-	313	-
Manse	1,992	-	1,992	591
Total resources expended	40,131		40,131	52,951
Net movement	(6,172)	-	(6,172)	(5,636)
Fund Balances Brought Forward on 1st January 2025	<u>52,274</u>	<u>13,612</u>	<u>68,586</u>	<u>74,222</u>
Fund Balances as of 31st December 2025	<u>46,102</u>	<u>13,612</u>	<u>62,414</u>	<u>68,586</u>

Assets as at:


	31.12.2025	31.12.2024
Cash at hand	420	14,942
Lloyds	39,883	31,773
NatWest Business Reserve	21,806	21,565
NatWest Current	305	305
Total	62,414	68,586

Christchurch Exeter

BALANCE SHEET
for the year ended 31 December 2025

	Unrestricted funds	Restricted income funds	Designated funds	Total 2025	Total 2024
	£	£	£	£	£
Current assets					
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	48,802	13,612	-	62,414	66,904
Total current assets	48,802	13,612	-	62,414	66,904
Creditors: falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	48,802	13,612	-	62,414	66,904
Total assets less current liabilities	48,802	13,612	-	62,414	66,904
Creditors: falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	48,802	13,612	-	62,414	66,904
Funds of the Charity					
Designated Funds	-	-	-	-	-
Restricted income funds	-	13,612	-	13,612	13,612
Unrestricted funds	48,802	-	-	48,802	53,292
Revaluation reserve	-	-	-	-	-
Total funds	48,802	13,612	-	62,414	66,904

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	STEVEN HAWINA	01/04/2026

Christchurch Exeter

#1138246

SOFA
for the year ended 31 December 2025

Financial Report:

Income & Expenditure

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
Income				
Offerings (Online Donations)	10,401	-	10,401	9,794
Grosvenor Rent (Church Hall)	16,050	-	16,050	19,500
Manse Rent (Pinhoe Rd rent)	292	-	292	10,500
Donations (Loose Plate Collection)	6,975	-	6,975	7,162
Bank Interest	241	-	241	358
Total incoming resources	33,959		33,959	47,315
Expenditure				
Staff	28,950	-	28,950	46,992
Honoraria	60	-	60	-
Outreach	-	-	-	-
Insurance	2,212	-	2,212	2,152
Church maintenance	4,068	-	4,068	-
Heating & Light	1,893	-	1,893	2,141
Water	301	-	301	299
Events	-	-	-	460
Denominational fees	-	-	-	-
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Other	313	-	313	-
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Total resources expended	40,131		40,131	52,951
Net movement	(6,172)	-	(6,172)	(5,636)
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Fund Balances as of 31st December 2025	46,102	13,612	62,414	68,586

Assets as at:


	31.12.2025	31.12.2024
Cash at hand	420	14,942
Lloyds	39,883	31,773
NatWest Business Reserve	21,806	21,565
NatWest Current	305	305
Total	62,414	68,586

Christchurch Exeter

BALANCE SHEET
for the year ended 31 December 2025

	Unrestricted funds	Restricted income funds	Designated funds	Total 2025	Total 2024
	£	£	£	£	£
Current assets					
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	48,802	13,612	-	62,414	66,904
Total current assets	48,802	13,612	-	62,414	66,904
Creditors: falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	48,802	13,612	-	62,414	66,904
Total assets less current liabilities	48,802	13,612	-	62,414	66,904
Creditors: falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	48,802	13,612	-	62,414	66,904
Funds of the Charity					
Designated Funds	-	-	-	-	-
Restricted income funds	-	13,612	-	13,612	13,612
Unrestricted funds	48,802	-	-	48,802	53,292
Revaluation reserve	-	-	-	-	-
Total funds	48,802	13,612	-	62,414	66,904

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	STEVEN HAWINA	01/04/2026

Independent Examiner's Report to the Trustees of Christ Church Exeter

I report on the accounts of Christ Church Exeter for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance Sheet, and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 and the charity's governing document. They are responsible for ensuring that the accounts provide a true and fair view of the charity's financial position and comply with relevant legislation.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act 2011;
2. Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
3. State whether any matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions issued by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect:

1. Accounting records were not kept in accordance with section 130 of the Charities Act 2011;
2. The accounts do not accord with the accounting records;
3. The accounts fail to comply with the accounting requirements of the Charities Act 2011.

Financial Observations

However, I draw attention to the following financial observations:

1. The charity reported an income of £33,958.91 and an expenditure of £40,131.03, resulting in a deficit of £6,172.12 for the financial year. This represents a reduction in reserves and highlights the need for careful financial

planning to ensure ongoing sustainability.

2. As in previous years, the majority of income was derived from the renting out of the church premises (£16,050). Income from the church manse was significantly lower (£292), reflecting the impact of the previous tenants leaving the property in a poor state of repair. Trustees should consider the ongoing implications of this reduced income stream and any associated refurbishment costs.

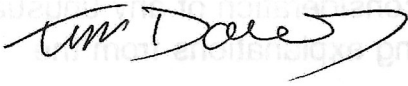
3. The main area of expenditure continues to be the cost of the minister's employment. While this is central to the charity's mission and activities, the trustees should ensure that staffing costs remain sustainable in relation to income levels.

4. In light of the deficit, the trustees may wish to review their reserves policy and budgeting processes to ensure that sufficient funds are maintained to support the charity's ongoing operations and commitments.

Subject to the above observations, I have no concerns regarding the preparation or presentation of the accounts.

Conclusion

In my opinion, the accounts have been properly prepared in accordance with the Charities Act 2011 and provide a true and fair view of the charity's financial position for the year ended 31 December 2024.



Signed: _____

Name: Tim Davies

AAT Membership no: 20319318

Date: _____

30th March 2026

Christchurch Exeter
NOTES TO THE ACCOUNTS (Note 1)
for the period ended 31st December 2025

1 Principal accounting policies

The Charity has claimed the exemptions available in Section 1a of FRS102 not to prepare a cash flow since it is a small charity.

a) Basis of Preparation and Assessment of Going Concern

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. With items recognised at cost or transaction value unless otherwise stated in the relevant notes.

b) Public Benefit Entity

Christchurch Exeter as a charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

Christchurch Exeter

NOTES TO THE ACCOUNTS (Note 1 continue) for the period ended 31st December 2025

e) Fund Accounting

Funds held by the Charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds that 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.

f) Resources expended and basis of allocation of costs

Expenditure is included when incurred and includes irrecoverable VAT.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and Provisions

Creditors and Provisions are identified when the Charity has a present responsibility arising from a previous obligation that will result in the transfer of funds to a third party and the amount necessary to satisfy the obligation can be reliably measured or approximated. Provisions and Creditors are recognised at the settlement amount.

i) Costs of managing and administering the charity

These represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Christchurch Exeter
NOTES TO THE ACCOUNTS (Notes 2 - 3)
for the period ended 31st December 2025

2 Analysis of net assets between funds	General Fund £	Designated Funds £	Restricted Funds £	Total £
Cash at bank and in hand	48,802		13,612	62,414
Other net current assets/(liabilities)	-			-
Total	48,802	-	13,612	62,414

3 Analysis of charitable funds	Balance 01/01/2025 £	Incoming resources £	Resources expended £	Net Movement £	Funds 31/12/2025 £
Analysis of movements in funds					
General fund	68,586	33,959	40,131	(6,172)	62,414
Total	68,586	33,959	40,131	(6,172)	62,414

CHRIST CHURCH, EXETER

England & Wales - Charity number 1138246

Accounts

Trustees Report - Dec 2024

The church continued to pursue its charitable objectives, namely sharing our Protestant faith as it has been historically understood according to the doctrinal standards of our deeds.

"Loving Jesus, loving you - reaching Exeter and beyond" is our motto and we continued to put it into practice.

We remained focused on right relationships and good teaching. Teaching in 2024 covered *The power of the gospel* from Ephesians; *The fruit of the cross*; *A Bible overview from various perspectives*; *Preparing for Suffering* from 1 Peter and an Advent series *Preparing for the return of Christ*.

We are still small but our numbers have grown. Average attendance throughout the year was 26. People are seeing that we are growing and feeling good that God is blessing us, even though tough personal situations remain. God is teaching us dependence on Him!

Our outreach into the community is sustained with regular street outreach continuing in Exeter, Exmouth and Plymouth and also includes pro-life outreach.

Life continues to be hard for many in the church, especially the trustees.

Our administration is a weakness and we are conscious of it but new people are beginning to help. We are hoping that we will be up-to-date by 2025.

There continues to be much answer to prayer within the congregation. We continue to testify to God's unfailing love and faithfulness.

We continue to commit ourselves unto God in Christ and know He will bless us .

On behalf of the trustees

Revd Steven Hanna - Chair of Trustees

30/03/2026

Christchurch Exeter

#1138246

SOFA
for the year ended 31 December 2024

Financial Report:

Income & Expenditure

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Income				
Offerings (Online Donations)	9,794	-	9,794	7,146
Grosvenor Rent (Church Hall)	19,500	-	19,500	14,000
Manse Rent (Pinhoe Rd rent)	10,500	-	10,500	10,500
Donations (Loose Plate Collection)	7,162	-	7,162	7,000
Bank Interest	358	-	358	204
Total incoming resources	47,315		47,315	38,850
Expenditure				
Staff	46,992	-	46,992	32,474
Honoraria	-	-	-	50
Outreach	-	-	-	160
Insurance	2,152	-	2,152	2,089
Church maintenance	-	-	-	1,004
Heating & Light	2,141	-	2,141	1,364
Water	299	-	299	306
Events	460	-	460	25
Denominational fees	-	-	-	-
Internet	317	-	317	331
Missionary giving	-	-	-	-
Other	-	-	-	208
Manse	591	-	591	58
Total resources expended	52,951		52,951	38,068
Net movement	(5,636)		(5,636)	782
Fund Balances Brought Forward on 1st January 2024	57,910	13,612	74,222	73,440
Fund Balances as of 31st December 2024	52,274	13,612	68,586	74,222

Assets as at:

	31.12.2024	31.12.2023
Cash at hand	14,942	3,405
Lloyds	31,773	49,305
NatWest Business Reserve	21,565	21,207
NatWest Current	305	305
Total	68,586	74,222


The available records have been checked and found to be correct.
Accounts have been prepared on a cash basis.

Christchurch Exeter

BALANCE SHEET
for the year ended 31 December 2024

	Unrestricted funds	Restricted income funds	Designated funds	Total 2024	Total 2023
	£	£	£	£	£
Current assets					
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	54,974	13,612	-	68,586	72,540
Total current assets	54,974	13,612	-	68,586	72,540
Creditors: falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	54,974	13,612	-	68,586	72,540
Total assets less current liabilities	54,974	13,612	-	68,586	72,540
Creditors: falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	54,974	13,612	-	68,586	72,540
Funds of the Charity					
Designated Funds	-	-	-	-	-
Restricted income funds	-	13,612	-	13,612	13,612
Unrestricted funds	54,974	-	-	54,974	58,928
Revaluation reserve	-	-	-	-	-
Total funds	54,974	13,612	-	68,586	72,540

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	STEVEN MANNA	01/04/2026

Christchurch Exeter

#1138246

SOFA
for the year ended 31 December 2024

Financial Report:

Income & Expenditure

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Income				
Offerings (Online Donations)	9,794	-	9,794	7,146
Grosvenor Rent (Church Hall)	19,500	-	19,500	14,000
Manse Rent (Pinhoe Rd rent)	10,500	-	10,500	10,500
Donations (Loose Plate Collection)	7,162	-	7,162	7,000
Bank Interest	358	-	358	204
Total incoming resources	47,315		47,315	38,850
Expenditure				
Staff	46,992	-	46,992	32,474
Honoraria	-	-	-	50
Outreach	-	-	-	160
Insurance	2,152	-	2,152	2,089
Church maintenance	-	-	-	1,004
Heating & Light	2,141	-	2,141	1,364
Water	299	-	299	306
Events	460	-	460	25
Denominational fees	-	-	-	-
Internet	317	-	317	331
Missionary giving	-	-	-	-
Other	-	-	-	208
Manse	591	-	591	58
Total resources expended	52,951		52,951	38,068
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Christchurch Exeter

BALANCE SHEET
for the year ended 31 December 2024

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	£	£	£	£	£
Current assets					
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	54,974	13,612	-	68,586	72,540
Total current assets	<u>54,974</u>	<u>13,612</u>	<u>-</u>	<u>68,586</u>	<u>72,540</u>
Creditors: falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	<u>54,974</u>	<u>13,612</u>	<u>-</u>	<u>68,586</u>	<u>72,540</u>
Total assets less current liabilities	54,974	13,612	-	68,586	72,540
Creditors: falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	<u>54,974</u>	<u>13,612</u>	<u>-</u>	<u>68,586</u>	<u>72,540</u>
Funds of the Charity					
Designated Funds	-	-	-	-	-
Restricted income funds	-	13,612	-	13,612	13,612
Unrestricted funds	54,974	-	-	54,974	58,928
Revaluation reserve	-	-	-	-	-
Total funds	<u>54,974</u>	<u>13,612</u>	<u>-</u>	<u>68,586</u>	<u>72,540</u>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	STEVEN MANNA	01/04/2026

Independent Examiner's Report to the Trustees of Christ Church Exeter

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Respective Responsibilities of Trustees and Examiner

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1. Examine the accounts under section 145 of the Charities Act 2011;
2. Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
3. State whether any matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions issued by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect:

1. Accounting records were not kept in accordance with section 130 of the Charities Act 2011;
2. The accounts do not accord with the accounting records;
3. The accounts fail to comply with the accounting requirements of the Charities Act 2011.

Financial Observations

However, I draw attention to the following financial observations:

1. The charity reported an income of £47,314.68 and an expenditure of £52,950.81, resulting in a deficit of £5,636.13 for the financial year. The trustees should continue to monitor expenditure carefully and consider

measures to ensure financial sustainability in future periods.

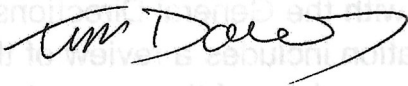
2. As in previous years, a significant proportion of the charity's income is derived from property rental, including £19,500 from the church premises and £10,500 from the church manse. While this provides a stable income stream, the trustees should remain mindful of the potential risks associated with reliance on rental income and consider opportunities to diversify income sources where appropriate.

3. The principal area of expenditure relates to the cost of the minister's employment. The trustees should ensure that this cost remains sustainable in relation to the charity's overall income and financial position, and that appropriate budgeting and financial planning processes are maintained.

Subject to the above observations, I have no concerns regarding the preparation or presentation of the accounts.

Conclusion

In my opinion, the accounts have been properly prepared in accordance with the Charities Act 2011 and provide a true and fair view of the charity's financial position for the year ended 31 December 2024.



Signed:

Name: Tim Davies

AAT Membership no: 20319318

Date:

30th March 2026

Christchurch Exeter
NOTES TO THE ACCOUNTS (Note 1)
for the period ended 31st December 2024

1 Principal accounting policies

The Charity has claimed the exemptions available in Section 1a of FRS102 not to prepare a cash flow since it is a small charity.

a) Basis of Preparation and Assessment of Going Concern

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. With items recognised at cost or transaction value unless otherwise stated in the relevant notes.

b) Public Benefit Entity

Christchurch Exeter as a charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

Christchurch Exeter

NOTES TO THE ACCOUNTS (Note 1 continue) for the period ended 31st December 2024

e) Fund Accounting

Funds held by the Charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds that 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.

f) Resources expended and basis of allocation of costs

Expenditure is included when incurred and includes irrecoverable VAT.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and Provisions

Creditors and Provisions are identified when the Charity has a present responsibility arising from a previous obligation that will result in the transfer of funds to a third party and the amount necessary to satisfy the obligation can be reliably measured or approximated. Provisions and Creditors are recognised at the settlement amount.

i) Costs of managing and administering the charity

These represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Christchurch Exeter
NOTES TO THE ACCOUNTS (Notes 2 - 3)
for the period ended 31st December 2024

2 Analysis of net assets between funds	General Fund £	Designated Funds £	Restricted Funds £	Total £
Cash at bank and in hand	54,974		13,612	68,586
Other net current assets/(liabilities)	-			-
Total	54,974	-	13,612	68,586

3 Analysis of charitable funds	Balance 01/01/2024 £	Incoming resources £	Resources expended £	Net Movement £	Funds 31/12/2024 £
Analysis of movements in funds					
General fund	74,222	47,315	52,951	(5,636)	68,586
Total	74,222	47,315	52,951	(5,636)	68,586

CHRIST CHURCH, EXETER

England & Wales - Charity number 1138246

Accounts

Trustees Report - Dec 2023

The church continued to pursue its charitable objectives, namely sharing our Protestant faith as it has been historically understood according to the doctrinal standards of our deeds.

"Loving Jesus, loving you - reaching Exeter and beyond" is our motto and we continued to put it into practice.

We remained focused on right relationships and good teaching. Teaching in 2023 focused on ***The 3:16s in the Bible*** and ***The Biblical feasts and their fulfilment in Christ.***

We are still small but our numbers have grown. Average attendance throughout the year was 19.

Significantly our outreach into the community is now sustained with regular street outreach continuing in Exeter, Exmouth and Plymouth.

Life continues to be hard for many in the church, especially the trustees.

Administratively, we have struggled. Though there has been progress, there is still work to do.

There has been much answer to prayer. We continue to testify to God's unfailing love and faithfulness.

We continue to commit ourselves unto God in Christ and know that He is faithful and He calls us to be the same. We rejoice in Him always.

On behalf of the trustees

Revd Steven Hanna - Chair of Trustees

30/03/2026

Christchurch Exeter

#1138246

SOFA
for the year ended 31 December 2023

Financial Report:

Income & Expenditure

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Income				
Offerings (Online Donations)	7,146	-	7,146	7,234
Grosvenor Rent (Church Hall)	14,000	-	14,000	21,000
Manse Rent (Pinhoe Rd rent)	10,500	-	10,500	11,375
Donations (Loose Plate Collection)	7,000	-	7,000	3,499
Bank Interest	204	-	204	20
Total incoming resources	38,850	-	38,850	43,128
Expenditure				
Staff	32,474	-	32,474	8,666
Honoraria	50	-	50	45
Outreach	160	-	160	-
Insurance	2,089	-	2,089	3,553
Church maintenance	1,004	-	1,004	1,865
Heating & Light	1,364	-	1,364	1,081
Water	306	-	306	76
Events	25	-	25	205
Denominational fees	-	-	-	-
Internet	331	-	331	370
Missionary giving	-	-	-	-
Other	208	-	208	-
Manse	58	-	58	-
Total resources expended	38,068	-	38,068	15,861
Net movement	782	-	782	27,267
Fund Balances Brought Forward on 1st January 2023	57,128	13,612	73,440	46,173
Fund Balances as of 31st December 2023	57,910	13,612	74,222	73,440

Assets as at:

	31.12.2023	31.12.2022
Cash at hand	3,405	3,231
Lloyds	49,305	48,901
NatWest Business Reserve	21,207	21,003
NatWest Current	305	305
Total	74,222	73,440


The available records have been checked and found to be correct.
Accounts have been prepared on a cash basis.

Christchurch Exeter

BALANCE SHEET
for the year ended 31 December 2023

	Unrestricted funds	Restricted income funds	Designated funds	Total 2023	Total 2022
	£	£	£	£	£
Current assets					
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	60,610	13,612	-	74,222	70,740
Total current assets	60,610	13,612	-	74,222	70,740
Creditors: falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	60,610	13,612	-	74,222	70,740
Total assets less current liabilities	60,610	13,612	-	74,222	70,740
Creditors: falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	60,610	13,612	-	74,222	70,740
Funds of the Charity					
Designated Funds	-	-	-	-	-
Restricted income funds	-	13,612	-	13,612	-
Unrestricted funds	60,610	-	-	60,610	70,740
Revaluation reserve	-	-	-	-	-
Total funds	60,610	13,612	-	74,222	70,740

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	STEVEN HANNA	01/04/2026

Christchurch Exeter

#1138246

SOFA for the year ended 31 December 2023

Financial Report:

Income & Expenditure

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Income				
Offerings (Online Donations)	7,146	-	7,146	7,234
Grosvenor Rent (Church Hall)	14,000	-	14,000	21,000
Manse Rent (Pinhoe Rd rent)	10,500	-	10,500	11,375
Donations (Loose Plate Collection)	7,000	-	7,000	3,499
Bank Interest	204	-	204	20
Total incoming resources	<u>38,850</u>	<u>-</u>	<u>38,850</u>	<u>43,128</u>
Expenditure				
Staff	32,474	-	32,474	8,666
Honoraria	50	-	50	45
Outreach	160	-	160	-
Insurance	2,089	-	2,089	3,553
Church maintenance	1,004	-	1,004	1,865
Heating & Light	1,364	-	1,364	1,081
Water	306	-	306	76
Events	25	-	25	205
Denominational fees	-	-	-	-
Internet	331	-	331	370
Missionary giving	-	-	-	-
Other	208	-	208	-
Manse	58	-	58	-
Total resources expended	<u>38,068</u>	<u>-</u>	<u>38,068</u>	<u>15,861</u>
Net movement	782	-	782	27,267
Fund Balances Brought Forward on 1st January 2023	<u>57,128</u>	<u>13,612</u>	<u>73,440</u>	<u>46,173</u>
Fund Balances as of 31st December 2023	<u>57,910</u>	<u>13,612</u>	<u>74,222</u>	<u>73,440</u>

Assets as at:

	31.12.2023	31.12.2022
Cash at hand	3,405	3,231
Lloyds	49,305	48,901
NatWest Business Reserve	21,207	21,003
NatWest Current	305	305
Total	<u>74,222</u>	<u>73,440</u>


The available records have been checked and found to be correct.
Accounts have been prepared on a cash basis.

Christchurch Exeter

BALANCE SHEET
for the year ended 31 December 2023

	Unrestricted funds	Restricted income funds	Designated funds	Total 2023	Total 2022
	£	£	£	£	£
Current assets					
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	60,610	13,612	-	74,222	70,740
Total current assets	60,610	13,612	-	74,222	70,740
Creditors: falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	60,610	13,612	-	74,222	70,740
Total assets less current liabilities	60,610	13,612	-	74,222	70,740
Creditors: falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	60,610	13,612	-	74,222	70,740
Funds of the Charity					
Designated Funds	-	-	-	-	-
Restricted income funds	-	13,612	-	13,612	-
Unrestricted funds	60,610	-	-	60,610	70,740
Revaluation reserve	-	-	-	-	-
Total funds	60,610	13,612	-	74,222	70,740

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	STEVEN HANNA	01/04/2026

Independent Examiner's Report to the Trustees of Christ Church Exeter

I report on the accounts of **Christ Church Exeter** for the financial year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet, and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 and the charity's governing document. They are responsible for ensuring that the accounts provide a true and fair view of the charity's financial position and comply with relevant legislation.

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act 2011;
2. Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
3. State whether any matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions issued by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect:

1. Accounting records were not kept in accordance with section 130 of the Charities Act 2011;
2. The accounts do not accord with the accounting records;
3. The accounts fail to comply with the accounting requirements of the Charities Act 2011.

Financial Observations

However, I draw attention to the following financial observations:

1. The charity reported an income of **£38,850** and an expenditure of **£38,068**, resulting in a modest surplus of **£782** for the financial year. This indicates that the charity broadly operated within its means, maintaining a stable financial position.

2. A significant proportion of the charity's income is derived from property rental, including £14,000 from the letting of church premises and £10,500 from the church manse. While this provides a valuable and relatively stable income stream, the trustees should remain mindful of potential risks associated with reliance on rental income and consider diversification where appropriate.

3. The primary area of expenditure relates to the cost of the minister's employment. The trustees should continue to ensure that this cost remains sustainable in relation to income levels and that appropriate financial planning is in place to support ongoing ministry.

4. Given the relatively small surplus, the trustees may wish to review their reserves policy to ensure that sufficient funds are retained to manage unforeseen costs and maintain financial resilience.

Subject to the above observations, I have no concerns regarding the preparation or presentation of the accounts.

Conclusion

In my opinion, the accounts have been properly prepared in accordance with the Charities Act 2011 and provide a true and fair view of the charity's financial position for the year ended 31 December 2023.



Signed:

Name: Tim Davies

AAT Membership no: 20319318

Date:

30th March 2026

Christchurch Exeter
NOTES TO THE ACCOUNTS (Note 1)
for the period ended 31st December 2023

1 Principal accounting policies

The Charity has claimed the exemptions available in Section 1a of FRS102 not to prepare a cash flow since it is a small charity.

a) Basis of Preparation and Assessment of Going Concern

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. With items recognised at cost or transaction value unless otherwise stated in the relevant notes.

b) Public Benefit Entity

Christchurch Exeter as a charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- . The charity has entitlement to the funds;
- . Any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- . There is sufficient certainty that receipt of the income is considered probable; and
- . The amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

Christchurch Exeter

NOTES TO THE ACCOUNTS (Note 1 continue) for the period ended 31st December 2023

e) Fund Accounting

Funds held by the Charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds that 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.

f) Resources expended and basis of allocation of costs

Expenditure is included when incurred and includes irrecoverable VAT.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and Provisions

Creditors and Provisions are identified when the Charity has a present responsibility arising from a previous obligation that will result in the transfer of funds to a third party and the amount necessary to satisfy the obligation can be reliably measured or approximated. Provisions and Creditors are recognised at the settlement amount.

i) Costs of managing and administering the charity

These represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Christchurch Exeter

NOTES TO THE ACCOUNTS (Notes 2 - 3) for the period ended 31st December 2023

2 Analysis of net assets between funds	General Fund £	Designated Funds £	Restricted Funds £	Total £
Cash at bank and in hand	60,610		13,612	74,222
Other net current assets/(liabilities)	-			-
Total	60,610	-	13,612	74,222

3 Analysis of charitable funds	Balance 01/01/2023 £	Incoming resources £	Resources expended £	Net Movement £	Funds 31/12/2023 £
Analysis of movements in funds					
General fund	73,440	38,850	38,068	782	74,222
Total	73,440	38,850	38,068	782	74,222

CHRIST CHURCH, EXETER

England & Wales - Charity number 1138246

Accounts

Charity Commission Submission for 2022 Yr End Accounts

For Christ Church Exeter: #1138246

Financial Report:

<u>Income & Expenditure</u>	<u>2022</u>	<u>2021</u>
<u>Income</u>		
Offerings	£ 7,234	£ 2,241
Rent	£ 32,375	£ 18,500
Donations	£ 799	£ 5,083
Bank Interest	£ 20	£ 3
Total Income	£ 40,428	£ 25,827
<u>Expenditure</u>		
Staff	£ 8,666	£ 13,172
Honoraria	£ 45	
Outreach		
Insurance	£ 3,553	
Church maintenance	£ 1,865	
Heating & Light	£ 1,082	£ 714
Water	£ 76	£ 10
Events	£ 205	
Denominational fees		
Internet	£ 370	£ 370
Missionary giving		
Other		
Manse		
Total expenditure	£ 15,861	£ 14,265
Net movement	£ 24,567	£ 11,562
<u>Assets as at:</u>		
	<u>31.12.2022</u>	<u>31.12.2021</u>
Cash at hand	£ 557	£ 551
Lloyds	£ 48,901	£ 24,359
NatWest Business Reserve	£ 20,977	£ 20,958
NatWest Current	£ 305	£ 305
Total	£ 70,740	£ 46,173

The available records have been checked and found to be correct.
Accounts have been prepared on a cash basis.

Trustees Report 2022

The church has continued to pursue its charitable objectives, namely sharing our Protestant faith as it has been historically understood according to the doctrinal standards of our deeds.

"Loving Jesus, loving you - reaching Exeter and beyond" is our motto and we continue to put it into practice.

Likewise, we remain focused on right relationships and good teaching, and people are appreciating a loving church. We continue to pray that many will be saved from judgement and live for Christ. The need is clear and still growing.

Our numbers have grown so that we are now usually above 15 on a Sunday.

Significantly our outreach into the community is now sustained and with Living Waters, we have hosted evangelistic training for others from the surrounding areas including Plymouth.

Our fellowship within the wider denomination of the FCE has soured and others have left the denomination and we have now done likewise to protect our reputation.

Life continues to be hard for many in the church, especially the trustees, and we are cutting our cloth accordingly - prioritising Sundays and mid-weekly fellowship with regular outreach.

Again, we are up to the wire administratively but much progress has been made.

We continue to see much answer to prayer through many hardships and continue to testify to God's unfailing love and faithfulness.

We commit ourselves unto God in Christ and know that He is faithful and He calls us to be the same. We rejoice in Him always.

On behalf of the trustees

Revd Steven Hanna - Chair of Trustees

31/10/2023

CHRIST CHURCH, EXETER

England & Wales - Charity number 1138246

Accounts

Charity Commission Submission for 2021 Yr End Accounts:

For Christ Church Exeter: #1138246

Financial Report:

<u>Income & Expenditure</u>	<u>2021</u>		<u>2020</u>	
<u>Income</u>				
Offerings	£	2,241	£	1,399
Rent	£	18,500	£	9,750
Donations	£	5,083	£	5,703
Bank Interest	£	3	£	9
Refund			£	1,674
Total Income	£	25,827	£	18,535
<u>Expenditure</u>				
Staff	£	13,172	£	31,663
Honararia			£	240
Outreach			£	200
Insurance			£	1,661
Church maintenance			£	242
Heating & Light	£	714	£	935
Water	£	10	£	39
Events				
Denominational fees			£	210
Internet	£	370	£	58
Missionary giving			£	500
Other			£	160
Manse			£	155
Total expenditure	£	14,265	£	36,064
Net movement	£	11,562	-£	17,529
<u>Assets as at:</u>				
		<u>31.12.2021</u>		<u>31.12.2020</u>
Cash at hand	£	551	£	560
Lloyds	£	24,359	£	14,192
NatWest Business Reserve	£	20,958	£	19,555
NatWest Current	£	305	£	305
Total	£	46,173	£	34,612

The available records have been checked and found to be correct.
Accounts have been prepared on a cash basis.

Trustees Report 2021

The church has continued to pursue its charitable objectives, namely sharing our Protestant faith as it has been historically understood according to the doctrinal standards of our deeds.

"Loving Jesus, loving you - reaching Exeter and beyond" is our motto and we are putting it into practice.

As we focus on right relationships and good teaching, we do believe, under God, that we shall grow and see people saved from judgement and live for Christ. The need is clear and growing. Though we are small in number, between 10-20, our number has grown as new people have joined us.

Like many, we have faced the challenges of Covid and lockdowns with all that it brought, however the furlough scheme helped our finances, with a welcome net increase in funds this year.

However, our fellowship within the wider denomination of the FCE has become tense and other churches within the denomination are also concerned what this means longer term for us.

We are still very fragile and the additional knocks of life have impacted us significantly, especially in terms of capacity.

The consequent delay in submitting accounts for this period 2021 is regrettable and administratively the next 12 -24 months still look difficult with some tight decisions needing to be made.

Nonetheless, there is confidence that as we tackle what we are able to do, each milestone passed leaves us stronger and there is another testimony of God's faithfulness in sustaining us.

We commit ourselves unto God in Christ and know that He is faithful and He calls us to be the same. We rejoice in Him always.

On behalf of the trustees

Revd Steven Hanna - Chair of Trustees

31/10/2023