

# CHRIST CHURCH, EXMOUTH

England & Wales - Charity number 1141732

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2011-05-05

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

## Contact

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**Address** Christ Church  
29 North Street  
Exmouth  
EX8 1JZ

**Phone** 07553 115904

**Email** [exmouthchristchurch@gmail.com](mailto:exmouthchristchurch@gmail.com)

**Website** <http://www.christchurchexmouth.co.uk/>

## Activities

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**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:** Promoting activities which further the vision of Christ Church Exmouth which is "living and sharing God's amazing love". The church is run by its members and seeks to add value to the local community and beyond by outworking the Christian Faith in diverse ways. The work includes children and youth activities, weekly Life Groups, prayer meetings, pastoral support, and Sunday Services.

## Classification

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

## Geography

- **Area of benefit:** EAST DEVON
- Spain
- Devon
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£96,859	£101,807	-	-
2023-12-31	£98,169	£97,214	-	-
2022-12-31	£102,979	£97,691	-	-
2021-12-31	£102,851	£87,021	-	-
2020-12-31	£109,109	£82,623	-	-

## Trustees

Name	Role	Appointed
<b>Rev Craig Paul Sinclair</b>	Chair	2025-02-01
Duncan Charles Reeve		2025-01-19
John David Eggleston		2025-02-23
Michala Jayne Firth		2026-03-01
Richard Glazebrook		2026-03-01
Sheryl Georgina Bellotti		2025-02-23
Susan Anne Stone		2026-03-01
Viviane Jeanne Pearce		2026-03-01

**CHRIST CHURCH, EXMOUTH**

England & Wales - Charity number 1141732

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# Accounts

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# **Christ Church Exmouth**

*Statement of Financial Activity*

*2024*



# **ANNUAL REPORT AND FINANCIAL REVIEW**

## **Charity Commission: Christ Church Exmouth**

### **Year Ended: 31st December 2024**

#### **REPORT FROM THE CHAIR OF TRUSTEES**

The trustees are pleased to present the annual report and financial statements of Christ Church Exmouth for the year ending 31st December 2024.

#### **Charity Objectives**

Christ Church Exmouth is an independent evangelical church operating as a Charitable Trust. Our mission is to advance the Christian Faith in accordance with the principles and practices of the Free Church of England, also known as the Reformed Episcopal Church, as outlined in the Declaration of Principles in Schedule I of our Constitution.

#### **Structure, Governance, and Management**

Christ Church Exmouth operates under an Unincorporated Charity Constitution adopted on the 6th of March 2011. All Church Council members also serve as Trustees.

The Trustees serving during 2024 were:

- Bishop Josep Miquel Roselló Ferrer - Chair of Trustees and Minister (until 31<sup>st</sup> July 2024)
- Mark Edmund Nowaczyk - People's Warden
- Julia Lowrie - Minister's Warden
- Simon Pike
- Philip Ralli
- Sandra Lorraine Tait

The Trustees convene regularly to fulfil the Church's objectives. Furthermore, they ensure that all Church buildings are adequately maintained, insured, and protected against fire and other risks. They approve the policies in accordance with the guidelines provided by the Charity Commission. They established strong financial controls to minimize the risk of fraud and irregularities, and to maintain financial integrity and stability

During the Annual Church Meeting, the Minister nominated five individuals to form the Minister's Advisory Council as outlined in the Canons. These council members assisted the Minister in the spiritual governance of the church and participate in matters such as the reception, enrolment, dismissal, or discipline of Church Members until 31<sup>st</sup> July 2024. The members of this council for the reporting year were:

- Patrice Alessandra dos Santos Roselló
- Simon Pike
- Laura Empson
- Julia Lowrie
- Mark Edmund Nowaczyk

## **Paid Members**

Christ Church Exmouth employs or has employed two part-time and one full-time staff members:

- The Minister (full-time)
- A Director of Music (part-time)
- A Cleaner (part-time)

As at 31<sup>st</sup> December 2024, the Minister's and Music director's posts were vacant.

## **Statement of Public Benefit**

We have developed various activities to serve and support the local community, including:

- Offering financial assistance to families in need to cover bills and provide food.
- Delivering pastoral care to vulnerable individuals with mental health challenges.
- Partner with local charities and supporting group during the year.

## **Partners (Volunteers)**

The Trustees express their deep gratitude to all the dedicated volunteers who contribute tirelessly to the well-being of our community in various ways. Without their commitment and efforts, the Church's work would not be possible.

## **Activities, Achievements, and Performance**

Throughout the year, Christ Church continued its Sunday Morning, witnessing an increase in Sunday attendance, as previous years. The average number of morning attendees fell from 86 in 2023 to 72 in 2024. The electoral roll of the Church counted 62 committed members in 2024.

We continue with our regular prayer meetings on Thursday mornings and Sunday evenings. We organised a monthly Prayer and Worship gathering, providing opportunities for spiritual growth and connection.

Shine children's ministry remained active and well, supporting families:

- On Monday, our toddler group, "Arise and Shine", met until July 2024 with an attendance of 25-35 children.
- "Shine" on Sunday mornings saw an average attendance of 15 children.
- All-Age Services have been organised with a good attendance.
- During Advent, a Christingle Service and a Carol Service took place.

The Youth group continued to meet regularly.

Our Pastoral Care Ministry has supported and assisted the church and the community. In addition, they coordinated Meal Rotas to further support those in need, and hospital visits.

The 4Women and 4Men adult groups continued their activities.

Our Outreach and Evangelism has been active to reach out the community with the love and grace of our Lord, Jesus Christ. The group has increased during the year, and work in partnership with other Christian members from other churches in Exmouth and Exeter.

We are proud that members of our church actively support and assist other charities, including Open Door Exmouth, Food Bank Exmouth, and many more.

Bp Josep Rossello left at end July to take a new post as the Servant General of NAMS (New Anglican Missionary Society). A Strategic Plan was approved to seek a new Minister and to transition our denominational affiliation.

## **FINANCIAL REVIEW**

Christ Church, Exmouth, relies on voluntary contributions from its church community to cover its overheads and expenses. In the past year, the total income received amounted to £96,859, while church activity payments reached £101,807, resulting in a deficit of £4,948 for church activities.

For financial management purposes, the church operated a single account with HSBC Bank, utilizing a receipts and payments approach. Previously, in 2021, the church's financial assets were

allocated to three distinct funds: the Unrestricted General Fund, the Restricted Nehemiah Fund, and the Restricted Music Director Fund. The creation of the Music Director Fund took place in 2020.

### **Nehemiah Fund:**

The Nehemiah Fund, initially established to reserve donated funds, was intended to cover expenses related to bringing Rt. Rev. Josep M. Roselló-Ferrer and his family from San Paulo, Brazil, to serve as the Minister of Christ Church, Exmouth. Furthermore, these funds were raised to support Bishop Josep's broader ministry extends beyond the obligations outlined in his employment contract dated March 14th, 2019. In 2024, the balance of the fund £21,060 was paid over to a NAMS charity, which explains why the Church ran a deficit in 2024.

### **Music Director Fund:**

The Music Director Restricted Fund was specifically created to retain donations received for the Music Director of Christ Church, Exmouth. The sole purpose of this fund is to remunerate the Music Director. On resignation of the Music Director, the fund was merged into Unrestricted Funds.

## **RESERVES POLICY**

The Church Council maintains reserves for the following purposes:

- To fulfil our obligations in the event of a closure of Christ Church, considering the support required for the Minister lasting for 4 months, and other staff for 6 weeks.
- To facilitate an orderly closure of the church and ensure the settlement of any outstanding liabilities.
- To manage cash flow.

## **RISK ASSESSMENT**

The Methodist Insurance Group provides sufficient insurance coverage for all activities involving the Church Council, including employers' and public liability. The Church Council regularly reviews the policies and approves new ones in accordance with the guidelines set by the Charity Commission.

## **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.

## **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.

## **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.

## **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.

## **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.

## **FIXED ASSETS**

Fixed assets are depreciated over their estimated useful lives to write off the cost less residual value of the asset during the period of its use. The following rates of depreciation are used:

Equipment 25% straight line

Assets under £6500 are not capitalised

The costliest pieces of equipment are the organ, the multimedia projector, sound desk, speakers and other AN equipment. None of this equipment has outstanding depreciation.

## **TAXATION**

The Church is a charity and is not subject to taxation.

## **ELECTED MEMBERS REMUNERATION AND EXPENSES**

No remuneration was paid to any elected members during the period. On behalf of the trustees,



Mark Edmund Nowaczyk  
Church Warden

# Statement of Financial Activities

Prepared for Christchurch Exmouth: 1/1/2024 to 31/12/2024 (\* figures for 1/1/2023 to 31/12/2023)

	<b>Unrestricted</b> <i>[Note 4]</i>	<b>Restricted</b> <i>[Note 3]</i>	<b>Total</b>	<b>Unrestricted*</b>	<b>Restricted*</b>	<b>Prior Total*</b>
Donations and Legacies	70,074.58	7,102.99	<b>77,177.57</b>	66,735.19	15,046.51	81,781.70
Charitable Activities	9,724.90		<b>9,724.90</b>	2,750.00		2,750.00
Investments	9,957.00		<b>9,957.00</b>	13,386.80		13,386.80
Other Incoming Resources				250.00		250.00
<b>Total income and endowments</b> <i>[Note 5]</i>	<b>89,756.48</b>	<b>7,102.99</b>	<b>96,859.47</b>	<b>83,121.99</b>	<b>15,046.51</b>	<b>98,168.50</b>
Charitable Activities	76,367.78	25,440.07	<b>101,807.85</b>	82,839.01	14,375.15	97,214.16
<b>Total expenditure</b> <i>[Note 6]</i>	<b>76,367.78</b>	<b>25,440.07</b>	<b>101,807.85</b>	<b>82,839.01</b>	<b>14,375.15</b>	<b>97,214.16</b>
Net income/(expenditure) before investment gains/(losses)	13,388.70	-18,337.08	<b>-4,948.38</b>	282.98	671.36	954.34
Net income/(expenditure)	13,388.70	-18,337.08	<b>-4,948.38</b>	282.98	671.36	954.34
Transfers between funds				1,335.98	-1,335.98	
<b>Net movement in funds</b>	<b>13,388.70</b>	<b>-18,337.08</b>	<b>-4,948.38</b>	<b>1,618.96</b>	<b>-664.62</b>	<b>954.34</b>
<i>Total funds brought forward</i>	<i>84,922.98</i>	<i>32,116.71</i>	<b><i>117,039.69</i></b>	<i>83,304.02</i>	<i>32,781.33</i>	<i>116,085.35</i>
<b>Total funds carried forward</b>	<b>98,311.68</b>	<b>13,779.63</b>	<b>112,091.31</b>	<b>84,922.98</b>	<b>32,116.71</b>	<b>117,039.69</b>

**Balance Sheet - Comparative  
As at December 31, 2024**

	31 Dec 2024	31 Dec 2023
<i>Fixed Assets</i>		
Tangible Assets	464	805
<i>Current Assets</i>		
Debtors	5	2,326
Cash At Bank And In Hand	111,632	114,392
<i>Creditors</i>		
Trading Creditors		-473
Other Creditors	-10	-10
<b>Net Assets</b>	<b>112,091</b>	<b>117,040</b>
 <i>Funds &amp; Reserves [Note 7]</i>		
Restricted Funds	13,680	32,117
Unrestricted Designated Funds	638	-190
Unrestricted General Funds	97,774	85,113
<b>Funds Provided</b>	<b>112,091</b>	<b>117,040</b>

Approvals



.....  
Duncan Reeve  
Treasurer

8/10/2025  
.....

Date



.....  
Philip Ralli  
Trustee

8/10/2025  
.....

Date

# NOTES TO THE ACCOUNTS

## 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

Christ Church Exmouth 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.

#### 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

**2 Legal Status of the Charity**

Christ Church Exmouth is a registered Charitable Incorporated Organisation and is governed by its constitution as dated 6<sup>th</sup> March 2011.

**3) SoFA Detail for Restricted Funds**

	Children's worker (R)	Music Director (R)	Nehemiah Fund (R)	Ukraine (R)	Total funds
Donations and Legacies	133.75	917.80	4,057.77	1,993.67	<b>7,102.99</b>
<b>Total income and endowments</b>	<b>133.75</b>	<b>917.80</b>	<b>4,057.77</b>	<b>1,993.67</b>	<b>7,102.99</b>
Charitable Activities		1,708.61	21,539.56	2,191.90	<b>25,440.07</b>
<b>Total expenditure</b>		<b>1,708.61</b>	<b>21,539.56</b>	<b>2,191.90</b>	<b>25,440.07</b>
Net income/(expenditure) before investment gains/(losses)	133.75	-790.81	-17,481.79	-198.23	<b>-18,337.08</b>
Net income/(expenditure)	133.75	-790.81	-17,481.79	-198.23	<b>-18,337.08</b>
Transfers between funds	2,882.13	-2,882.13			
<b>Net movement in funds</b>	<b>3,015.88</b>	<b>-3,672.94</b>	<b>-17,481.79</b>	<b>-198.23</b>	<b>-18,337.08</b>
<i>Total funds brought forward</i>	<i>10,050.00</i>	<i>3,642.94</i>	<i>18,225.54</i>	<i>198.23</i>	<b>32,116.71</b>
<b>Total funds carried forward</b>	<b>13,065.88</b>	<b>-30</b>	<b>743.75</b>	<b>0.00</b>	<b>13,779.63</b>

#### 4) SoFA Detail for Unrestricted Funds

	Compassion Fund (U)	General Fund (U)	Shine Ministries (U)	Total funds
Donations and Legacies	812.50	68,781.88	480.20	<b>70,074.58</b>
Charitable Activities		9,724.90		<b>9,724.90</b>
Investments		9,957.00		<b>9,957.00</b>
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<b>Total income and endowments</b>	<b>812.50</b>	<b>88,463.78</b>	<b>480.20</b>	<b>89,756.48</b>
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Charitable Activities	671.95	75,695.83		<b>76,367.78</b>
-----				
<b>Total expenditure</b>	<b>671.95</b>	<b>75,695.83</b>		<b>76,367.78</b>
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Net income/(expenditure) before investment gains/(losses)	140.55	12,767.95	480.20	13,388.70
Net income/(expenditure)	140.55	12,767.95	480.20	<b>13,388.70</b>
Transfers between funds	686.61	-686.61		
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<b>Net movement in funds</b>	<b>827.16</b>	<b>12,081.34</b>	<b>480.20</b>	<b>13,388.70</b>
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<i>Total funds brought forward</i>	<i>-189.66</i>	<i>84,992.37</i>	<i>120.27</i>	<b>84,922.98</b>
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<b>Total funds carried forward</b>	<b>637.50</b>	<b>97,073.71</b>	<b>600.47</b>	<b>98,311.68</b>
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## 5) Income Detail

	Unrestricted	Restricted	Total Unrestricted*	Restricted*	Prior Total*
<b>Donations and Legacies</b>					
.. Cash Collections	14,829.96	1,748.67	<b>16,578.63</b>		
.. Donations	1,271.24	120.30	<b>1,391.54</b>	13,818.02	5,487.45
.. Gift Aid Claimed	9,600.75	2,040.02	<b>11,640.77</b>	5,724.50	1,483.50
.. Planned Giving - Gift Aided	27,765.00	2,234.00	<b>29,999.00</b>	28,696.06	4,161.50
.. Planned Giving - Non-Gift Aided	16,607.63	960.00	<b>17,567.63</b>	18,496.61	3,914.06
<b>Charitable Activities</b>					
.. Rent for Use of Charity Centre	9,724.90		<b>9,724.90</b>	2,750.00	2,750.00
<b>Investments</b>					
.. Rent for Broadmead	9,957.00		<b>9,957.00</b>	13,386.80	13,386.80
Other Incoming Resources				250.00	250.00
<b>Total income and endowments</b>	<b>89,756.48</b>	<b>7,102.99</b>	<b>96,859.47</b>	<b>83,121.99</b>	<b>15,046.51</b>

## 6) Expenditure Detail

	Unrestricted	Restricted	Total Unrestricted*	Restricted*	Prior Total*
<b>Charitable Activities</b>					
.. Charity Management & Administration	12,654.61	37.73	<b>12,692.34</b>	6,732.35	589.00
.. Charity Running Costs	14,924.29	17.29	<b>14,941.58</b>	13,236.37	
.. Christ Church Ministries	2,819.34	474.31	<b>3,293.65</b>	4,837.79	
.. Clergy Expenses	17,227.89		<b>17,227.89</b>	18,752.33	2,072.53
.. Cost of Services	10.44		<b>10.44</b>	85.52	
.. Employee Costs	23,709.26	1,594.68	<b>25,303.94</b>	33,118.27	10,894.57
.. Grants	4,971.95	23,252.06	<b>28,224.01</b>	5,963.00	
.. Travel	50.00	64.00	<b>114.00</b>		819.05
<b>Total expenditure</b>	<b>76,367.78</b>	<b>25,440.07</b>	<b>101,807.85</b>	<b>82,839.01</b>	<b>14,375.15</b>

## 7) Balance of Funds

Restricted Funds	2024	2023
Children's worker	13,066	10,050
Music Director	-30	3,643
Nehemiah Fund	744	18,226
Ukraine	0	198
<b>Unrestricted Designated Funds</b>		
Compassion Fund	638	-190
<b>Unrestricted General Funds</b>		
General Fund	97,074	84,992
Shine Ministries	600	120
<b>Funds Provided</b>	<b>112,091</b>	<b>117,040</b>

INDEPENDENT EXAMINER'S REPORT 2024  
TO THE MEMBERS OF THE CHURCH COUNCIL  
CHRIST CHURCH EXMOUTH

I report to the trustees on my examination of the accounts of Christ Church, Exmouth for the year ended 31st December 2024.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *David RE Shephard*

Date: 7<sup>th</sup> October, 2024

Name David Shephard

Relevant professional qualification Certified Accountant

Address: One Plus One Accountants Ltd, 34/36 Fore Street, Bovey Tracey, Devon, TQ13 9AD, United Kingdom.

**CHRIST CHURCH, EXMOUTH**

England & Wales - Charity number 1141732

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# Accounts

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# **Christ Church Exmouth**

*Statement of Financial Activity*

**2023**



# **ANNUAL REPORT AND FINANCIAL REVIEW**

## **Charity Commission: Christ Church Exmouth**

### **Year Ended: 31st December 2023**

#### **REPORT FROM THE CHAIR OF TRUSTEES**

The trustees are pleased to present the annual report and audited financial statements of Christ Church Exmouth for the year ending 31st December 2023.

#### **Charity Objectives**

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The Trustees serving during 2023 were:

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- Mark Edmund Nowaczyk - People's Warden (from 1st March 2023)
- Julia Lowrie - Minister's Warden (from 1st March 2022)
- Simon Pike (from 1st March 2022)
- Philip Ralli (from 1st March 2023)
- Sandra Lorraine Tait (from 1st March 2023)
- Maggie Liggins Norris (until 28th February 2023)
- Jon Liggins Norris (until 28th February 2023)

The Trustees convene regularly to fulfil the Church's objectives. Furthermore, they ensure that all Church buildings are adequately maintained, insured, and protected against fire and other risks. They approve the policies in accordance with the guidelines provided by the Charity Commission. They established strong financial controls to minimize the risk of fraud and irregularities, and to maintain financial integrity and stability

During the Annual Church Meeting, the Minister nominated five individuals to form the Minister's Advisory Council as outlined in the Canons. These council members assist the Minister in the spiritual governance of the church and participate in matters such as the reception, enrolment, dismissal, or discipline of Church Members. The members of this council for the reporting year were:

- Patrice Alessandra dos Santos Roselló
- Simon Pike
- Laura Empson
- Julia Lowrie

- Mark Edmund Nowaczyk

## **Paid Members**

Christ Church Exmouth employs or has employed two part-time and one full-time staff members:

- The Minister (full-time)
- A Director of Music (part-time)
- A Cleaner (part-time)

## **Statement of Public Benefit**

We have developed various activities to serve and support the local community, including:

- Providing English classes for Ukrainian refugees.
- Offering financial assistance to families in need to cover bills and provide food.
- Delivering pastoral care to vulnerable individuals with mental health challenges.
- Partner with local charities and supporting group during the year.

## **Partners (Volunteers)**

The Trustees express their deep gratitude to all the dedicated volunteers who contribute tirelessly to the well-being of our community in various ways. Without their commitment and efforts, the Church's work would not be possible.

## **Activities, Achievements, and Performance**

In 2023, Christ Church Exmouth embarked on a new journey with a renewed purpose, vision, mission, and core values. You can find detailed information on these aspects at the following link:

<https://christchurchexmouth.co.uk/vision>

Throughout the year, Christ Church continued its Sunday Morning, witnessing an increase in Sunday attendance, as previous years. The number of morning attendees rose from 82 in the previous year to 86 in 2023. The Electoral Roll has been updated. The Church has 68 committed members in 2023. Membership has been implemented to follow the Constitution and Canons of the church, according to our Trust Deeds.

We continue with our regular prayer meetings on Thursday mornings and Sunday evenings. We organised a monthly Prayer and Worship gathering, providing opportunities for spiritual growth and connection.

Shine children's ministry remained active and well, supporting families:

- On Monday, our toddler group, "Arise and Shine", has been meeting with an attendance of 25-35 children.
- "Shine" on Sunday mornings saw an average attendance of 15 children.
- All-Age Services have been organised with a good attendance.
- During Advent, a Christingle Service and a Carol Service took place.

The Youth group continued to meet regularly, and we are thankful for the new youth that has joined the group.

Our Pastoral Care Ministry has supported and assisted the church and the community. In addition, they coordinated Meal Rotas to further support those in need, and hospital visits.

The 4Women and 4Men continues their activities. Especially active has been 4Women with bible studies and social events. We had guest tutors who has led the bible studies for each semester.

Our Outreach and Evangelism has been active to reach out the community with the love and grace of our Lord, Jesus Christ. The group has increased during the year, and work in partnership with other Christian members from other churches in Exmouth and Exeter.

We welcomed back to Tom and Sarah Haig that has served faithfully with YWAM Malawi before they moved to Cornwall where they are going to serve in a local church.

We are proud that members of our church actively support and assist other charities, including Open Door Exmouth, Food Bank Exmouth, Home that Smile, and many more.

At the end of the year, I announced to the church that I was leaving at the end of July 2024, to take a new post as the Servant General of NAMS (New Anglican Missionary Society). Also, I committed myself to help them through this transition period. A Strategic Plan was approved as the church began such period of transition and looking the future.

## **FINANCIAL REVIEW**

Christ Church, Exmouth, relies on voluntary contributions from its church community to cover its overheads and expenses. In the past year, the total income received amounted to £98,169, while church activity payments reached £97,215, resulting in a surplus of £954 for church activities.

For financial management purposes, the church operated a single account with HSBC Bank, utilizing a receipts and payments approach. Previously, in 2021, the church's financial assets were allocated to three distinct funds: the Unrestricted General Fund, the Restricted Nehemiah Fund, and the Restricted Music Director Fund. The creation of the Music Director Fund took place in 2020.

### **Nehemiah Fund:**

The Nehemiah Fund, initially established to reserve donated funds, was intended to cover expenses related to bringing Rt. Rev. Josep M. Roselló-Ferrer and his family from San Paulo, Brazil, to serve as the Minister of Christ Church, Exmouth. Furthermore, these funds were raised to support Bishop Josep's broader ministry extends beyond the obligations outlined in his employment contract dated March 14th, 2019.

### **Music Director Fund:**

The Music Director Restricted Fund was specifically created to retain donations received for the Music Director of Christ Church, Exmouth. The sole purpose of this fund is to remunerate the Music Director.

## **RESERVES POLICY**

The Church Council maintains reserves for the following purposes:

- To fulfil our obligations in the event of a closure of Christ Church, considering the support required for the Minister appointed in April 2019, lasting for 4 months, and other staff for 6 weeks.
- To facilitate an orderly closure of the church and ensure the settlement of any outstanding liabilities.
- To manage cash flow.

## **RISK ASSESSMENT**

The Methodist Insurance Group provides sufficient insurance coverage for all activities involving the Church Council, including employers' and public liability. The Church Council regularly reviews the policies and approves new ones in accordance with the guidelines set by the Charity Commission.

## **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.

## **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.

## **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.

## **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.

## **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.

## **FIXED ASSETS**

Fixed assets are depreciated over their estimated useful lives to write off the cost less residual value of the asset during the period of its use. The following rates of depreciation are used:

Equipment 25% straight line

Assets under £6500 are not capitalised

The costliest pieces of equipment are the organ, the multimedia projector, sound desk, speakers and other AN equipment. None of this equipment has outstanding depreciation.

## **TAXATION**

The Church is a charity and is not subject to taxation.

## **ELECTED MEMBERS REMUNERATION AND EXPENSES**

No remuneration was paid to any elected members during the period.

On behalf of the trustees,



The Rt Rev Josep Miquel Roselló Ferrer  
Chairman of Trustees and Minister

**CHRIST CHURCH EXMOUTH  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**


	Note	Unrestricted General Fund	Restricted			2023	2022	2021
		£	Nehe- miah	Music Director	Childrens & Shine	£	£	£
<b>INCOMING RESOURCES</b>								
Regular Giving		52,917	5,152	4,357	50	62,476	67,732	64,778
Non-recurring donations and appeals		13,978	4,026	1,301		19,305	16,475	19,314
Investment Income						0	0	2,659
Income from Church Activities		2,750				2,750	5,008	2,608
Rental income from Manse		13,387				13,387	13,392	13,048
Other Income		250				250	370	445
<b>Total Incoming Resources</b>	<b>3</b>	<b>83,282</b>	<b>9,178</b>	<b>5,658</b>	<b>50</b>	<b>98,169</b>	<b>102,979</b>	<b>102,851</b>
<b>RESOURCES EXPENDED</b>								
Cost of Minister		20,203.67	7,573			27,776	30,420	30,671
Cost of Housing Minister		15,800				15,800	14,400	13,300
Tithes, Donations & Discretionary Fund		6,076				6,076	12,162	7,175
Payroll		15,751		5,395		21,146	13,181	18,957
Governance		9,505				9,505	5,613	6,207
Expenses		15,503	1,408			16,911	21,915	10,711
<b>Total Resources Expended</b>	<b>5</b>	<b>82,839</b>	<b>8,981</b>	<b>5,395</b>	<b>0</b>	<b>97,214</b>	<b>97,691</b>	<b>87,021</b>
Net Incoming / Outgoing Resources	6	443	198	264	50	954.34	5,287	15,830
Balance b/fwd 1 January 2023		92,684	19,149	4,253	0	116,085	110,798	94,968
Balance c/fwd 31 December 2023	7	93,127	19,347	4,516	50	117,040	116,085	110,798

**CHRIST CHURCH EXMOUTH  
STATEMENT OF FINANCIAL ASSETS & LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**


	Note	2023 £'s	2022 £'s	2021 £'s
<b>Fixed Assets</b>				
Equipment	£	805		0
<b>Cash at Bank and in Hand</b>				
HSBC Main Account ~688		114392	105,747	110,798
Gift Aid Owed	8	1906	5474	
Accrued banking error		0	4865	
Debtors/Creditors		-63		
<b>TOTAL NET ASSETS</b>		<b><u>117040</u></b>	<b><u>116,085</u></b>	<b><u>110,798</u></b>
<b>Represented by:</b>				
	7			
Unrestricted General Fund		£57,967	65,659	54,256
Reserves of		£27,025	27,025	27,025
Restricted Nehemiah Fund		£18,226	19,148	16,733
Restricted Children's Fund		£10,170	0	0
Restricted Music Director Fund		£3,643	4,254	12,784
Compassion Fund		-£190		
Ukraine Fund		£198		
<b>TOTAL FUNDS</b>		<b><u>117,040</u></b>	<b><u>116,085</u></b>	<b><u>110,798</u></b>

**CURRENT LIABILITIES**

None

  
 -----  
 Rt Revd Josep Rosello  
 Minister  
 On behalf of the Church Council

24/10/2024  
 -----  
 Date

  
 -----  
 Philip Ralli  
 Trustee

24/10/24  
 -----  
 Date

## **NOTES TO THE ACCOUNTS**

### **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**

Christ Church Exmouth 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 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.

##### **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.

# Christ Church Exmouth

## NOTES TO THE ACCOUNTS

for the period ended 31st December 2023

### 2 Legal Status of the Charity

Christ Church Exmouth is a registered Charitable Incorporated Organisation and is governed by its constitution as dated 6th March 2011

3 Income raised through the year	2023	2022	2021
	£	£	£
Unrestricted General Fund	83,282	92,271	94,099
Restricted Nehemiah Fund	9,178	9,275	5,063
Restricted Children's Fund	50	0	0
Restricted Music Director Fund	5,658	1,433	3,689
<b>TOTAL FUNDS</b>	<b>98,169</b>	<b>102,979</b>	<b>102,851</b>
(i) <b>General Income</b>	2023	2022	2021
	£	£	£
Giving, Donations & Gift Aid	80,865	73,500	75,338
Hall Letting	2,750	2,650	1,098
Children's & Youth Work	917	426	0
Exmouth Trust		0	2,659
Broadmead	13,387	13,392	13,048
Others	250	2,303	1,956
<b>TOTAL FUNDS</b>	<b>98,169</b>	<b>92,271</b>	<b>94,099</b>
(ii) <b>Income of (ALL) Resources Comparison 2022 v 2021</b>	2023	2022	2021
	£	£	£
Regular Giving	62,476	67,732	64,778
Non-recurring donations and appeals	19,306	16,475	19,314
Investment Income	0	0	2,659
Income from Church Activities	2,750	5,008	2,608
Rental income from Manse	13,387	13,392	13,048
Other Income	250	370	445
<b>TOTAL FUNDS</b>	<b>98,169</b>	<b>102,979</b>	<b>102,851</b>

# Christ Church Exmouth

NOTES TO THE ACCOUNTS  
for the period ended 31st December 2023

<b>4 Analysis of expenditure on charitable activities</b>	2023	2022	2021
	£	£	£
Cost of Minister	27,776	30,420	30,671
Cost of Housing Minister	15,800	14,400	13,300
Tithes, Donations & Discretionary Fund	6,076	8,322	7,175
Payroll	21,146	13,181	18,957
Governance	9,505	5,613	6,207
Expenses	16,911	21,915	10,711
<b>TOTAL FUNDS</b>	<b>97,214</b>	<b>93,851</b>	<b>87,021</b>
<b>5 Expenditure of Funds through the year</b>	2023	2022	2021
	£	£	£
Unrestricted General Fund	82,839	80,715	73,152
Restricted Nehemiah Fund	8,981	7,012	6,584
Restricted Children's Fund		0	0
Restricted Music Director Fund	5,395	9,964	7,285
<b>TOTAL FUNDS</b>	<b>97,214</b>	<b>97,691</b>	<b>87,021</b>
<b>6 Income / Outgoing Resources</b>	2023	2022	2021
	£	£	£
Total Income Resources	98,169	102,979	102,851
Total Outgoing Resources	-97,214	-97,691	-87,021
Net Incoming / Outgoing	954	5,287	15,830
<b>BALANCE OF FUNDS 31ST DECEMBER</b>	<b>117,040</b>	<b>116,085</b>	<b>110,798</b>
<b>7 Balance of Funds</b>	2023	2022	2021
	£	£	£
Unrestricted General Fund	57,976	65,659	54,256
Reserves	27,025	27,025	27,025
Restricted Nehemiah Fund	18,226	19,148	16,733
Restricted Children's Fund	10,170	0	0
Restricted Music Director Fund	3,643	4,254	12,784
<b>TOTAL FUNDS</b>	<b>117,040</b>	<b>116,085</b>	<b>110,798</b>
<b>8 Creditors: amounts falling due within one year</b>	2023	2022	2021
	£	£	£
Gift Aid Owed	1906	5474	
Accrued banking error	0	4865	-
<b>TOTAL</b>	<b>1,906</b>	<b>10,339</b>	<b>0</b>

**INDEPENDENT EXAMINER'S REPORT 2023  
TO THE MEMBERS OF THE CHURCH COUNCIL  
CHRIST CHURCH EXMOUTH**

I report to the trustees on my examination of the accounts of Christ Church, Exmouth for the year ended 31st December 2023.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

- accounting records were not kept in accordance with section 130 of the Act or

~~the accounts do not accord with the accounting records~~

I have no concerns and have come across no matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ..... 

Date ..... 22nd October 2024

Name ..... DAVID R E SHEPHERD

Relevant professional qualification ..... CERTIFIED ACCOUNTANT

Address ..... 34/36 FOVE STREET, BOVEY TRACEY,  
DEVON, TQ13 9AE

**CHRIST CHURCH, EXMOUTH**

England & Wales - Charity number 1141732

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# Accounts

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# **Christ Church Exmouth**

*Statement of Financial Activity*

*2022*



# ANNUAL REPORT AND FINANCIAL REVIEW

Charity Commission: Christ Church Exmouth

Year Ended: 31st December 2022

## REPORT FROM THE CHAIR OF TRUSTEES

The trustees are pleased to present the annual report and audited financial statements of Christ Church Exmouth for the year ending 31st December 2022.

### **Charity Objectives**

Christ Church Exmouth is an independent evangelical church operating as a Charitable Trust. Our mission is to advance the Christian Faith in accordance with the principles and practices of the Free Church of England, also known as the Reformed Episcopal Church, as outlined in the Declaration of Principles in Schedule I of our Constitution.

### **Structure, Governance, and Management**

Christ Church Exmouth operates under an Unincorporated Charity Constitution adopted on the 6th of March 2011. All Church members are encouraged to participate in the Annual Congregational Meeting, where the Churchwardens and Church Council members are elected. All Church Council members also serve as Trustees. The Minister holds an Ex Officio position on the Church Council and assumes the role of Chairman.

To ensure financial integrity, the Church Council has implemented financial controls that minimize the risk of fraud and irregularities and adopted other policies. Financial information is regularly presented at quarterly meetings, enabling the Church Council to monitor income and expenses effectively.

The Trustees serving during 2022 were:

- Bishop Josep Miquel Roselló Ferrer - Chair of Trustees and Minister
- Jon Liggins - People's Warden
- Julia Lowrie - Minister's Warden (from 1st March 2022)
- Maggie Liggins

- Nicky Norris (until 1st March 2022)
- Peter Jeffery (until 1st March 2022)
- Simon Pike (from 1st March 2022)
- Viv Pearce (until 1st March 2022)

The Trustees convene monthly to oversee the management of the Church's charitable assets, financial affairs, policy approval, and the fulfilment of the Church's objectives. Furthermore, they ensure that all Church buildings are adequately maintained, insured, and protected against fire and other risks. The Church Council approves the policies in accordance with the guidelines provided by the Charity Commission.

During the Annual Church Meeting, the Minister nominated three individuals to form the Minister's Advisory Council as outlined in the Canons. These council members assist the Minister in the spiritual governance of the church and participate in matters such as the reception, enrolment, dismissal, or discipline of Church Members. The members of this council for the reporting year were:

- Patrice Alessandra dos Santos Roselló
- Simon Pike
- Laura Empson

#### Paid Members

Christ Church Exmouth employs or has employed two part-time and one full-time staff members:

- The Minister (full-time)
- A Director of Music (part-time)
- A Cleaner (part-time)

#### **Statement of Public Benefit**

The trustees have taken into consideration the Charity Commission's guidance on their legal obligation to provide public benefit and are confident that the charity delivers such benefits. The guidance on public benefit is consistently referred to when determining new projects to undertake.

We have developed various activities to serve and support the local community, including:

- Providing English classes for Ukrainian refugees.
- Offering financial assistance to families in need to cover bills and provide food.
- Delivering pastoral care to vulnerable individuals with mental health challenges.
- Organizing a Mental Health Conference to raise awareness and provide training to local churches and the community.

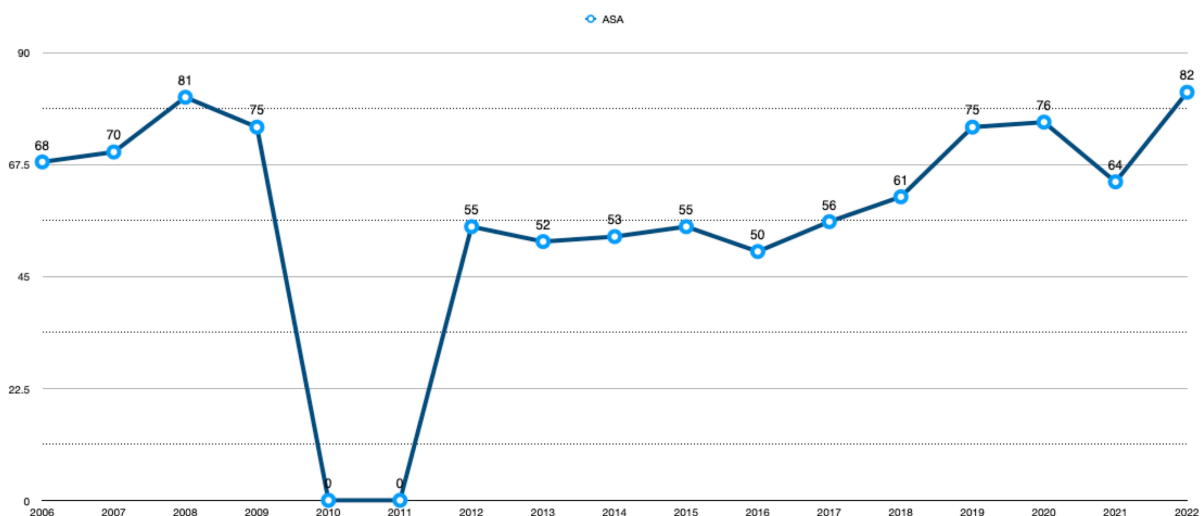
## Partners (Volunteers)

The Trustees express their deep gratitude to all the dedicated volunteers who contribute tirelessly to the well-being of our community in various ways. Without their commitment and efforts, the Church's work would not be possible.

## Activities, Achievements, and Performance

In 2022, Christ Church Exmouth embarked on a new journey with a renewed purpose, vision, mission, and core values. You can find detailed information on these aspects at the following link: <https://christchurchexmouth.co.uk/vision>

Throughout the year, Christ Church continued its Sunday Morning and BCP Sunday Evening Services, witnessing an increase in Sunday attendance. The number of morning attendees rose from 64 in the previous year to 82 in 2022.



In addition to our Sunday Services, we held regular prayer meetings on Thursday mornings and Sunday evenings. We organized an annual Prayer Vigil and a monthly Prayer and Worship gathering, providing opportunities for spiritual growth and connection.

Our congregation actively participated in three Life Groups, with approximately a quarter of the congregation engaging in these small group gatherings.

The children's ministry remained vibrant, supporting families through resource provisions, and organizing the successful toddler group, "Arise and Shine", which catered to 30-50 children. Sunday mornings saw active involvement from children and families, fostering a sense of belonging and spiritual development. During the year, Christ Church has four All-Age Services, a Christingle Service, and a Carol Service.

The Youth group continued to meet regularly, and we were thrilled to send a young man on a short-term mission to an Anglican church in Fleming Island, South Carolina, USA.

Our Pastoral Care Ministry played a crucial role in supporting the church family and the wider community in Exmouth. We conducted training sessions to equip our team in addressing the challenges of the 21st century. Pastoral Care arranged a Warm Welcome Space every Tuesday afternoon, which was open to the community. In addition, they coordinated Meal Rotas to further support those in need.

The women's ministry, 4Women, successfully organized a women's conference and various activities for young women at Christ Church.

Similarly, the men's ministry, 4Men, held social events such as a BBQ Evening and a Pin & a Prayer, providing opportunities for fellowship and growth among the male members of our community.

In addition to our Weekly Newsletter, we introduced The North, a bimonthly magazine. Furthermore, we produced a range of booklets and articles for publication and free distribution.

The Maintenance Team dedicated their efforts to the upkeep of our buildings. This year, we invested significantly in repairing the torrents of the church and addressing maintenance needs in the garden, manse, vestry, and hall. We renovated the toilets, painted the rails, and refurbished the steps to the balcony.

The Minister's Compassion Discretionary Fund provided financial aid to families and individuals in need, totalling £4,016.00.

Our Minister undertook two visits to Ukraine during the year. In November, Christ Church, in collaboration with other churches in Exmouth, raised £6,300 in aid. These funds were used to purchase medicine and food to support churches in Ukraine. Additionally, the Minister visited Kenya to speak at a conference organized by NAMS. This event provided valuable training and equipped emerging leaders from 16 nations in Africa.

As part of our commitment to giving back, Christ Church Exmouth contributed tithes of our regular income to various organizations, including Open Door Exmouth, Christ Church Exeter, and YWAM Malawi (Tom and Sarah Haig, and Susanne Cow).

Simon and Sue Sinclair, a couple from Christ Church, were commissioned and sent to Spain with the purpose of collaborating with a local evangelical church. Their goal is to establish a ministry specifically catering to expatriates in the region.

We are proud that members of our church actively support and assist other charities, including Open Door Exmouth, Food Bank Exmouth, Home that Smile, and many more.

Christ Church continues to work and network with other organisations, including churches in East Devon and Exeter, Harvest Alliance Southwest, NAMS, MLG Network, New Wine, GAFCON GBE, Evangelical Alliance, SEAN UK, among others.

## **FINANCIAL REVIEW**

Christ Church, Exmouth, relies on voluntary contributions from its church community to cover its overheads and expenses. In the past year, the total income received amounted to £102,979, while church activity payments reached £97,691, resulting in a surplus of £5,287 for church activities.

For financial management purposes, the church operated a single account with HSBC Bank, utilizing a receipts and payments approach. Previously, in 2021, the church's financial assets were allocated to three distinct funds: the Unrestricted General Fund, the Restricted Nehemiah Fund, and the Restricted Music Director Fund. The creation of the Music Director Fund took place in 2020.

### **Nehemiah Fund:**

The Nehemiah Fund, initially established to reserve donated funds, was intended to cover expenses related to bringing Rt. Rev. Josep M. Roselló-Ferrer and his family from Brazil, to serve at Christ Church, Exmouth, and helps to pay the Minister's salary. Furthermore, these funds were raised to support his broader ministry extends beyond the obligations outlined in his employment contract dated March 14th, 2019.

### **Music Director Fund:**

The Music Director Restricted Fund was specifically created to retain donations received for the Music Director of Christ Church, Exmouth. The sole purpose of this fund is to remunerate the Music Director.

## **RESERVES POLICY**

The Church Council maintains reserves for the following purposes:

- To fulfil our obligations in the event of a closure of Christ Church, considering the support required for the Minister appointed in April 2019, lasting for 4 months, and other staff for 6 weeks.

- To facilitate an orderly closure of the church and ensure the settlement of any outstanding liabilities.
- To manage cash flow.

## **RISK ASSESSMENT**

The Methodist Insurance Group provides sufficient insurance coverage for all activities involving the Church Council, including employers' and public liability. The Church Council regularly reviews the policies and approves new ones in accordance with the guidelines set by the Charity Commission.

## **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.

## **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.

## **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.

## **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.

## **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.

## **FIXED ASSETS**

Fixed assets are depreciated over their estimated useful lives to write off the cost less residual value of the asset during the period of its use. The following rates of depreciation are used:

Equipment 25% straight line

Assets under 6500 are not capitalised

The costliest pieces of equipment are the organ, the multimedia projector, sound desk, speakers and other AN equipment. None of this equipment has outstanding depreciation.

## **TAXATION**

The Church is a charity and is not subject to taxation.

## **ELECTED MEMBERS REMUNERATION AND EXPENSES**

No remuneration was paid to any elected members during the period.

On behalf of the trustees,



The Rt Rev Josep Miquel Roselló Ferrer  
Chairman of Trustees and Minister

**CHRIST CHURCH EXMOUTH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted General Fund £	Restricted Nehemiah Fund £	Restricted Music Director £	Restricted Children's Fund £	2022 £	2021 £
<b>INCOMING RESOURCES</b>							
Regular Giving	a	60,807	6,925			67,732	64,778
Non-recurring donations and appeals	b	12,692	2,350	1,433		16,475	19,314
Investment Income	c					0	2,659
Income from Church Activities	d	5,008				5,008	2,608
Rental income from Manse	e	13,392				13,392	13,048
Other Income	f	370				370	445
Total Incoming Resources	3	<b>92,271</b>	<b>9,275</b>	<b>1,433</b>	<b>0</b>	<b>102,979</b>	<b>102,851</b>
<b>RESOURCES EXPENDED</b>							
Cost of Minister	g	23,561	6,859			30,420	30,671
Cost of Housing Minister	h	14,400				14,400	13,300
Tithes, Donations & Discretionary Fund	i	12,162				12,162	7,175
Payroll	j	3,217		9,964		13,181	18,957
Governance	l	5,613				5,613	6,207
Expenses	m	21,915				21,915	10,711
Total Resources Expended	5	<b>80,868</b>	<b>6,859</b>	<b>9,964</b>	<b>0</b>	<b>97,691</b>	<b>87,021</b>
Net Incoming / <b>Outgoing</b> Resources	6	11,403	2,416	<b>(8,531)</b>	0	5,287	15,830
Balance b/fwd 1 January 2022		81,281	16,733	12,784	0	110,798	94,968
Balance c/fwd 31 December 2022	7	<b>92,684</b>	<b>19,149</b>	<b>4,253</b>	<b>0</b>	<b>116,085</b>	<b>110,798</b>

**CHRIST CHURCH EXMOUTH  
STATEMENT OF FINANCIAL ASSETS & LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £'s	2021 £'s
<b>Fixed Assets</b>			
Equipment	Page 6*		0
<b>Cash at Bank and in Hand</b>			
HSBC Main Account ~688		105,747	110,798
Gift Aid Owed	8	5,474	
Accrued banking error		4,865	
<b>TOTAL NET ASSETS</b>		<b>116,085</b>	<b>110,798</b>
<b>Represented by:</b>			
	7		
Unrestricted General Fund		65,659	54,256
Reserves of		27,025	27,025
Restricted Nehemiah Fund		19,148	16,733
Restricted Children's Fund		0	0
Restricted Music Director Fund		4,254	12,784
<b>TOTAL FUNDS</b>		<b><u>116,085</u></b>	<b><u>110,798</u></b>

**CURRENT LIABILITIES**

None

.....  
Rt Rev'd Josep Rosello  
Minister  
On behalf of the Church Council

.....  
Date

.....  
Tim Davies  
Treasurer

.....  
Date

# Christ Church Exmouth

NOTES TO THE ACCOUNTS  
for the period ended 31st December 2022

## 2 Legal Status of the Charity

Christ Church Exmouth is a registered Charitable Incorporated Organisation and is governed by its constitution as dated XXXXXXXX

3 Income raised through the year	2022	2021
	£	£
Unrestricted General Fund	92,271	94,099
Restricted Nehemiah Fund	9,275	5,063
Restricted Children's Fund	0	0
Restricted Music Director Fund	1,433	3,689
<b>TOTAL FUNDS</b>	<b>102,979</b>	<b>102,851</b>
<hr/>		
(i) General Income	2022	2021
	£	£
Giving, Donations & Gift Aid	73,500	75,338
Hall Letting	2,650	1,098
Children's & Youth Work	426	0
Exmouth Trust	0	2,659
Broadmead	13,392	13,048
Others	2,303	1,956
<b>TOTAL FUNDS</b>	<b>92,271</b>	<b>94,099</b>
<hr/>		
(ii) Income of (ALL) Resources Comparison 2022 v 2021	2022	2021
	£	£
Regular Giving	67,732	64,778
Non-recurring donations and appeals	16,475	19,314
Investment Income	0	2,659
Income from Church Activities	5,008	2,608
Rental income from Manse	13,392	13,048
Other Income	370	445
<b>TOTAL FUNDS</b>	<b>102,979</b>	<b>102,851</b>
<hr/>		

# Christ Church Exmouth

NOTES TO THE ACCOUNTS  
for the period ended 31st December 2022

<b>4 Analysis of expenditure on charitable activities</b>	2022	2021
	£	£
Cost of Minister	30,420	30,671
Cost of Housing Minister	14,400	13,300
Tithes, Donations & Discretionary Fund	8,322	7,175
Payroll	13,181	18,957
Governance	5,613	6,207
Expenses	21,915	10,711
<b>TOTAL FUNDS</b>	<b>93,851</b>	<b>87,021</b>
<b>5 Expenditure of Funds through the year</b>	2022	2021
	£	£
Unrestricted General Fund	80,715	73,152
Restricted Nehemiah Fund	7,012	6,584
Restricted Children's Fund	0	0
Restricted Music Director Fund	9,964	7,285
<b>TOTAL FUNDS</b>	<b>97,691</b>	<b>87,021</b>
<b>6 Income / Outgoing Resources</b>	2022	2021
	£	£
Total Income Resources	102,979	102,851
Total Outgoing Resources	(97,691)	(87,021)
Net Incoming / Outgoing	5,287	15,830
<b>BALANCE OF FUNDS 31ST DECEMBER</b>	<b>116,085</b>	<b>110,798</b>
<b>7 Balance of Funds</b>	2022	2021
	£	£
Unrestricted General Fund	65,659	54,256
Reserves	27,025	27,025
Restricted Nehemiah Fund	19,148	16,733
Restricted Children's Fund	0	0
Restricted Music Director Fund	4,254	12,784
<b>TOTAL FUNDS</b>	<b>116,085</b>	<b>110,798</b>
<b>8 Creditors: amounts falling due within one year</b>	2022	2021
	£	£
Gift Aid Owed	5474	-
Accrued banking error	4865	-
<b>TOTAL</b>	<b>10,339</b>	<b>0</b>

# Independent Examiners Report on the Accounts of Christ church Exmouth

I report on the accounts of the Christ Church Exmouth for the year ended 31st December 2022 In connection with my examination, no matter has come to my attention:

## Responsibilities and Basis of Report

It is my responsibility to examine the charities accounts under section 145 of the 2011 Act and to follow the procedures laid down in the general directions given by the Charity Commission under section 145(4)(b) of the Act.

## Basis of Independent examiner's statement

My examination was conducted in accordance with the Charity Commission's general directions. An examination entails a review of the charity's accounting records and contrasting the presented accounts with those records. It also entails taking into account any unusual items or disclosures in the accounts and asking the trustees for explanations on such matters. The methods carried out do not provide all of the evidence that would be necessary in an audit, therefore no opinion is given as to whether the accounts present a "true and fair" picture. As a result, the report is only confined to the issues set out in the statement below.

## Independent examiner's statement

- 1) Which gives me reasonable cause to believe that in, any material respect, the directors have not met the requirements to ensure that:

Proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and

Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Davies  
55 Fraser Road  
Exmouth  
EX8 4DH



24th October 2023

**CHRIST CHURCH, EXMOUTH**

England & Wales - Charity number 1141732

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# Accounts

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**Annual Report and Financial Statements  
of the Church Council  
For the year ended 31<sup>st</sup> December 2021**

<b>Charity No</b>	1141732
<b>Minister</b>	Rt Rev'd Bishop Josep Miquel Rosello Ferrer Christ Church 29 North Street Exmouth EX8 1JZ
<b>Bank:</b>	HSBC UK Sidmouth,
<b>Independent Examiner:</b>	Mr Mark Hazell Sovereign Accountancy 43B Exeter Road Exmouth EX8 1PX

**CHRIST CHURCH EXMOUTH**  
**ANNUAL REPORT AND FINANCIAL REVIEW**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

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**CHRIST CHURCH EXMOUTH**  
**ANNUAL REPORT AND FINANCIAL REVIEW**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**REPORT OF THE CHAIRMAN OF TRUSTEES**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> December 2021.

**Objectives of the Charity**

The charity, which is a church, is governed by a constitution as a Charitable Trust. The charity's principal objectives are expressed in its Purpose Statement – *Living and sharing God's amazing love in Exmouth and beyond.*

**Structure, Governance and Management**

Christ Church, Exmouth is governed by a constitution adopted on the 6<sup>th</sup> March 2011 and is an Unincorporated Charity. All Church members are encouraged to attend the Annual Congregational Meeting where Churchwardens and Church Council members are elected to the Church Council. All Church Council members are Trustees. The Minister is an Ex Officio of the Church Council and is entitled to assume the position of Chair.

The Church Council has introduced financial controls to reduce the possibility of fraud and other irregularities. Financial information is presented at the quarterly meetings which enables the Church Council to monitor income and expenditure on a regular basis.

The Trustees who served during 2021 are:

- Bishop Josep Miquel Rosello Ferrer – Chair of Trustees
- Richard Glazebrook – People's Warden
- Peter Jeffery
- Mick Kendrick – Treasurer
- Jon Liggins – Minister's Warden
- Carolyn Losey (until 30<sup>st</sup> September 2021)
- Maggie Liggins
- Nicky Norris
- Viv Pearce

The Trustees normally meet once a month for the governance of the charitable assets of the Church; its financial affairs; approval of policies and the fulfilment of the objects of the Church; keeping in an appropriate state of repair and insuring to their full value against fire and other usual risks all the buildings of the Church. The Church Council has updated and approved new policies, according to the guidelines of the Charity Commission.

## FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

The Church employs, or has employed, 3 part-time members of staff and 1 full-time:

- The Minister (full-time)
- An Administrator (part-time, until December 2021)
- A Director of Music (part time)
- A Cleaner (part-time)

### **Public benefit statement**

The trustees have had regard to the Charity Commission guidance on their legal duty on public benefit, and are satisfied that the charity does indeed deliver that benefit. Due regard is paid to the guidance on public benefit when deciding on what new projects the charity should undertake.

### **Volunteers**

The Trustees extend their grateful thanks to all the volunteers who work so hard in and for the whole community in many diverse ways. Without their efforts the work of the Church would not be possible.

### **Activities, Achievements and Performance**

Christ Church, like everyone, has contended with the Covid pandemic and has adjusted its activities and aims as the year unfolded. However, it has throughout maintained its core values of being able to provide support, help and impact on and to the communities around it. The ways in which it has done this have altered but in the toughest year that many have faced, it has been able to provide help and support to those who needed it most.

On 4<sup>th</sup> May 2021, Christ Church, Exmouth, decided by a unanimous vote to discontinue its formal association with its previous denomination. This was the result of the unacceptable way in which the Free Church of England and Free Church of England Central Trust were being run, which has been the cause of a number of complaints, both from Christ Church Exmouth and others, to the Charity Commission. The mode of governance, worship and range of activities of Christ Church, Exmouth remain as they have been for a number of years past.

In September 2021, the Minister received the approval of the Churchwardens for a ten-week sabbatical after the pandemic.

The Church's regular Sunday Services and all other activities were significantly impacted by the Covid pandemic during the year when unable to meet in person. However, it took full advantage of its online presence and media developments to gather (albeit virtually) for worship, bible teaching and prayer. The Church is grateful to God for how this enabled it to engage with many more people, many of whom were new to the Church. However, it has since seen a decrease of Sunday Available Attendance to 64 people from 76 people in the previous year.

Life Groups have continued throughout Exmouth, sustaining relationships and engagement with the communities beyond Sunday meetings. It has also developed its "Pastoral Care" ministry enabling it to support many in the wider community. This has become part of the Church's core activity.

The Church continues to support Christian mission both locally as well as overseas with a particular focus on Africa and the UK.

**CHRIST CHURCH EXMOUTH**  
**ANNUAL REPORT AND FINANCIAL REVIEW**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**FINANCIAL REVIEW**

Christ Church, Exmouth is dependent upon voluntary giving from the church family to pay for the overheads and expenses.

During the year total income receipts were £102,851, church activity payments were £87,021, giving a surplus for church activity of £15,830 for the year.

During the year, the church's financial resources were managed on a receipts and payments basis, in a single account with HSBC Bank. In 2021 the church's financial assets were managed in three funds, the Unrestricted General Fund, the Restricted Nehemiah Fund and the Restricted Music Director Fund, the latter being created in 2020.

**Nehemiah Fund**

The Reserved Fund named the 'Nehemiah Fund' was originally created to reserve the donated funds raised towards the costs incurred in bringing Rt. Rev'd. Josep Rosello and his family from San Paulo, Brazil in April 2019, for the Rt. Rev'd. Josep to serve as Minister of Christ Church, Exmouth. In addition, the funds were also raised to support the Rt. Rev'd. Josep's wider Ministry, which has been described as beyond that contained in his Contract of Employment of the 14<sup>th</sup> March 2019.

**Music Director Fund**

The purpose of the 'Music Director Restricted Fund' is for the retention of donations raised by the appointed Music Director of Christ Church, Exmouth. The exclusive purpose of this fund is to remunerate the Music Director.

# **ANNUAL REPORT AND FINANCIAL REVIEW**

## **FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

### **RESERVES POLICY**

A Reserves Policy for 2021 was agreed by the Church Council in February 2021, which has affirmed the following statement.

'Our reserves remain healthy. Our total cash amounts held in unrestricted reserves at the year-end were £60,333. The Church Council holds reserves of £27,000 for the following reasons:

- To fulfil our obligations in the event of Christ Church having to close, this takes account of supporting the Minister, appointed in April 2019, for 4 months and other staff for 6 weeks.
- To enable the church to be closed in an orderly manner and any outstanding liabilities fulfilled.
- The budget for 2021 agreed by the Church Council included a £10,000 deficit, this arises from anticipated reduced receipts in 2021 because of the Covid-19 pandemic.
- To manage cash flow.

### **RISK ASSESSMENT**

The policies with the Methodist Insurance Group provide adequate insurance cover for all the activities in which the Church Council is involved including matters such as employers and public liability. Policies are kept under regular review by the Church Council and new ones have been approved, according to the guidelines of the Charity Commission.

### **NOTES TO THE FINANCIAL SUMMARY**

#### **Incoming Resources, Receipts**

Voluntary income is received by way of donations, gift aid and other activities and is accounted for when received. Tax refunds are also accounted for when received.

#### **Resources Expended, Payments**

Resources expended are accounted for on a cash basis.

#### **Donation in Kind**

The Church is fortunate in the level of active support it receives from volunteers. These volunteers spend a considerable amount of time and effort assisting with the work of the Church. It is not considered practical or meaningful to put a monetary value on this support but the Church Council offers a heartfelt "thank you" for it.

**ANNUAL REPORT AND FINANCIAL REVIEW  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**Fixed Assets**

Fixed assets are depreciated over their estimated useful lives to write off the cost less residual value of the asset during the period of its use. The following rates of depreciation are used:

Equipment 25% straight line  
Assets under £500 are not capitalised.

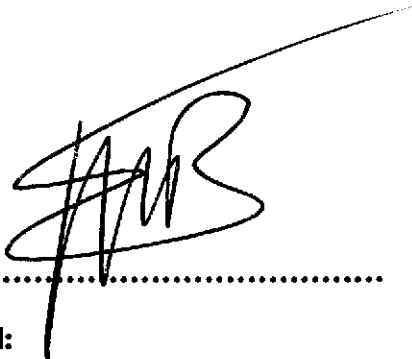
The costliest pieces of equipment are the organ, the multimedia projector, sound desk, speakers and other A/V equipment. None of this equipment has outstanding depreciation.

**Taxation**

The Church is a charity and is not subject to taxation.

**ELECTED MEMBERS REMUNERATION AND EXPENSES**

No remuneration was paid to any elected members during the period.

  
.....

Signed:

24/10/2022  
.....

Date


**Rt Rev'd Josep Rosello (Minister and Chairman)**

**CHRIST CHURCH EXMOUTH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted General Fund £	Restricted Nehemiah Fund £	Restricted Music Director £	Restricted Children's Fund £	2021 £	2020 £
<b>INCOMING RESOURCES</b>							
Regular Giving	a	59,752	4,163	863		64,778	59,336
Non-recurring donations and appeals	b	15,587	900	2,827		19,314	29,223
Investment Income	c	2,659				2,659	3,191
Income from Church Activities	d	2,608				2,608	4,378
Rental income from Manse	e	13,048				13,048	12,276
Other Income	f	445				445	706
<b>Total Incoming Resources</b>		<b>94,099</b>	<b>5,063</b>	<b>3,689</b>	<b>0</b>	<b>102,851</b>	<b>109,109</b>
<b>RESOURCES EXPENDED</b>							
Cost of Minister	g	24,086	6,585			30,671	29,502
Cost of Housing Minister	h	13,300				13,300	13,200
Tithes, Donations & Discretionary Fund	i	7,175				7,175	11,557
Payroll	j	11,672		7,285		18,957	11,449
FCE Quota	k	0				0	2,130
Governance	l	6,207				6,207	3,998
Expenses	m	10,711				10,711	10,787
<b>Total Resources Expended</b>		<b>73,151</b>	<b>6,585</b>	<b>7,285</b>	<b>0</b>	<b>87,021</b>	<b>82,623</b>
<b>Net Incoming / Outgoing Resources</b>		<b>20,948</b>	<b>-1,522</b>	<b>-3,596</b>	<b>0</b>	<b>15,830</b>	<b>26,486</b>
Balance b/fwd 1 January 2021		60,333	18,254	16,380	0	94,968	31,240
<b>Balance c/fwd 31 December 2021</b>		<b>81,281</b>	<b>16,733</b>	<b>12,784</b>	<b>0</b>	<b>110,798</b>	<b>68,482</b>

**CHRIST CHURCH EXMOUTH**  
**STATEMENT OF FINANCIAL ASSETS & LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021	2020
		£'s	£'s
<b>Fixed Assets</b>			
Equipment	Page 6*	0	0
<b>Cash at Bank and in Hand</b>			
HSBC Main Account ~688		110,798	94,968
<b>TOTAL NET ASSETS</b>		<b>110,798</b>	<b>94,968</b>
<b>Represented by:</b>			
Unrestricted General Fund		81,281	60,333
Restricted Nehemiah Fund		16,723	18,254
Restricted Children's Fund		0	0
Restricted Music Director Fund		12,785	16,380
<b>TOTAL FUNDS</b>		<b>110,789</b>	<b>94,968</b>
<b>CURRENT LIABILITIES</b>			
None			

  
 -----  
 Jon Liggins  
 Church Warden  
 On behalf of the Church Council

<b>CHRIST CHURCH EXMOUTH</b>						
<b>NOTES TO THE FINANCIAL STATEMENTS</b>						
<b>FOR THE YEAR ENDED 31 DECEMBER 2021</b>						
	Unrestricted General Fund £	Restricted Nehemiah Fund £	Restricted Music Director £	Restricted Children's Fund £	2021 £	2020 £
<b>INCOMING RESOURCES</b>						
<b>a. REGULAR GIVING</b>						
Offertory Plate	2,338				2,338	2,465
Tithes (Gift Aided)	36,657	2,400	650		39,707	33,361
Tithes (Non Gift Aided)	10,981	1,200			12,181	13,237
Gift Aid Claimed	9,776	563	163		10,501	10,223
<b>b. NON-RECURRING DONATIONS AND APPEALS</b>						
Donations	15,006	720	2,761		18,487	28,126
Gift Aid Claimed	583	180	115		878	1,147
<b>c. INVESTMENT INCOME</b>						
Exmouth Trust held by FCE	2,659				2,659	3,191
<b>d. INCOME FROM CHURCH ACTIVITIES</b>						
Hall Lettings	1,098				1,098	1,270
Outreach Events	1,511				1,511	1,198
Children's & Youth Work	0				0	242
Church Activities	445				445	1,668
<b>e. RENTAL INCOME FROM MANSI</b>						
The church lets a residential property that was historically used as a home by the Church Minister, the Deed is held by the FCE	13,048				13,048	12,276
<b>f. OTHER INCOME</b>						
Income from Furlough payments	0				0	706

<b>CHRIST CHURCH EXMOUTH</b>						
<b>NOTES TO THE FINANCIAL STATEMENTS</b>						
<b>FOR THE YEAR ENDED 31 DECEMBER 2021</b>						
	Unrestricted	Restricted	Restricted	Restricted		
	General	Nehemiah	Music	Children's	2021	2020
	Fund	Fund	Director	Fund		
<b>RESOURCES EXPENDED</b>	£	£	£	£	£	£
<b>g. COST OF MINISTER</b>						
Salary	20,150	6,000			26,150	25,698
Expenses	1,179	83			1,262	791
Relocation	0	502			502	0
Utilities for Rented Accomodation	2,758				2,758	3,013
<b>h. COST OF HOUSING MINISTER</b>						
Cost of Home Rental	13,300				13,300	13,200
<b>i. TITHES and DONATIONS</b>						
Tithes (Open Doors £1,805, CC Exeter £1,650, Haig's & Crow /Malawi £920, South America £844)	5,120				5,120	4,575
FCE South America	0				0	6,360
Other Donations (Open Door £121)	121				121	0
Ministers Discretionary Fund	1,934				1,934	453
<b>j. PAYROLL</b>						
Staffing Cost	11,672		7,285		18,957	11,449
<b>k. FCE QUOTA</b>						
General & Diocesan Quota	0				0	2,130
<b>l. GOVERNANCE</b>						
Payroll, Bookkeeping, Ind. Examinatio	744				744	622
Insurance and CCLI	3,191				3,191	3,141
Health and Safety	1,582				1,582	115
Safeguarding	689				689	120
<b>m. EXPENSES</b>						
Visiting Speakers	100				100	156
Church Activities	1,219				1,219	316
Office Expenses	58				58	431
Leadership Expenses	0				0	
AV Equipment	298				298	1,253
Publicity	633				633	601
Children's and Youth Work	0				0	1,193
Outreach Events	1,585				1,585	866
Catering	192				192	0
Broadmead Maintenance	298				298	548
Church Maintenance	3,564				3,564	2,727
Utilities	1,649				1,649	2,259
Others (inc. £623 Legal Fees)	1,115				1,115	606

**INDEPENDENT EXAMINER'S REPORT 2021  
TO THE MEMBERS OF THE CHURCH COUNCIL  
CHRIST CHURCH EXMOUTH**

I report to the trustees on my examination of the accounts of Christ Church, Exmouth for the year ended 31<sup>st</sup> December 2021.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner’s Statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
  
- the accounts do not accord with the accounting records

I have no concerns and have come across no matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed .....

Date .....

Name .....

Relevant professional qualification .....

Address .....

**CHRIST CHURCH, EXMOUTH**

England & Wales - Charity number 1141732

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# Accounts

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**Annual Report and Financial Statements  
of the Church Council  
For the year ended 31<sup>st</sup> December 2020**

<b>Charity No</b>	1141732
<b>Minister</b>	Rt Rev'd Bishop Josep Miquel Rosello Ferrer Christ Church 29 North Street Exmouth EX8 1JZ
<b>Bank:</b>	HSBC UK Magnolia Centre 9 Chapel Street Exmouth EX8 1HR
<b>Independent Examiner:</b>	Mr Mark Hazell Sovereign Accountancy 43B Exeter Road Exmouth EX8 1PX

**CHRIST CHURCH EXMOUTH**  
**ANNUAL REPORT AND FINANCIAL REVIEW**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**CHRIST CHURCH EXMOUTH**  
**ANNUAL REPORT AND FINANCIAL REVIEW**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**REPORT OF THE CHAIRMAN OF TRUSTEES**

**Objectives of the Charity**

The charity, which is a church, is governed by a constitution as a Charitable Trust. The charity's principal objectives as set out in its governing document, are:

*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.*

Such objectives are expressed in our Purpose Statement – *Living and sharing God's amazing love in Exmouth and beyond.*

**Structure, Governance and Management**

Christ Church, Exmouth is governed by a constitution adopted on the 6<sup>th</sup> March 2011 and is an Unincorporated Charity. All Church members are encouraged to attend the Annual Congregational Meeting where Churchwardens, Delegates and Church Council members are elected to the Church Council. All Church Council members are Trustees.

The Minister is an Ex Officio of the Church Council and is entitled to assume the position of Chair.

The Trustees who served during 2020 are:

- Bishop Josep Miquel Rosello Ferrer – Chair of Trustees
- Richard Glazebrook – People's Warden
- Bruce Govett
- Chris Gowers
- Peter Jeffery
- Mick Kendrick – Treasurer
- Jon Liggins – Minister's Warden
- Maggie Liggins
- Nicky Norris

The Trustees normally meet once a month for the governance of the charitable assets of the Church, the financial Church affairs, approval of policies and the fulfilment of the objects of the Church, keeping in an appropriate state of repair and insure to their full value against fire and other usual risks all the buildings of the Church.

The Church employs 2 part-time members of staff and 1 full-time:

- The Minister (full-time)
- An Administrator (part-time)
- A Cleaner (part-time)

**CHRIST CHURCH EXMOUTH**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Volunteers**

The Trustees extend their grateful thanks to all the volunteers who work so hard in and for the whole community in many diverse ways. Without their efforts the work of the Church would not be possible.

**Activities, Achievements and Performance**

Christ Church Exmouth had a significant growth in the ASA (Available Sunday Attendance) 86 people. Since the outbreak of the Coronavirus (COVID-19) pandemic and the subsequent Government restrictions on gatherings, it has not been possible to undertake all activities normally provided. Therefore, our activities were less than before the COVID-19 pandemic. The following activities were cancelled:

- Arise and Shine (mom and toddlers)
- Arise on Thursday Children Club
- Arise on Sunday (Children Sunday School)
- Encounter (Youth Sunday)
- Public Services on Sunday, during the periods of government restrictions.
- Little Chefs on Wednesday

In the same period, Christ Church Exmouth began to stream the Sunday Service on Facebook Live. The Life Groups (home groups) meet via Zoom, as well as the prayer meetings (Thursday and Sunday) and the new Book Club on Wednesday.

In the same period, an acting Pastoral Team was created and The War Room (intercessory team) to support and care for the church members and the vulnerable people in Exmouth. We were able to provide support for people in need facing a variety of circumstances including people who were unwell, in hospital or facing hard times. The support includes providing meals where appropriate, as well as phone calls to support, encourage and pray. Various families were supported financially in special circumstances.

For the first time, we ran an Alpha Online and Living and Telling course via Zoom. It helps us to become more pro-active in promoting the Christian faith in Exmouth and beyond.

**CHRIST CHURCH EXMOUTH**  
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**FINANCIAL REVIEW**

Christ Church, Exmouth is dependent upon voluntary giving from the church family to pay for the overheads and expenses.

During the year total income receipts were £109,109, church activity payments were £82,623, giving a surplus for church activity of £26,486 for the year.

During the year, the church's financial resources were managed on a receipts and payments basis, in a single account with HSBC Bank. In addition to the existing Unrestricted General Fund, the Restricted Nehemiah Fund and the Restricted Children's Centre Fund, the Church Council agreed the creation of a new restricted funds, the Restricted Music Director Fund during 2020.

**Nehemiah Fund**

The Reserved Fund named the 'Nehemiah Fund' was created to reserve the donated funds raised towards the costs incurred in bring Rt. Rev'd. Josep Rosello and his family from San Paulo, Brazil in April 2019, for the Rt. Rev'd. Josep to serve as Minister of Christ Church, Exmouth. In addition, the funds were also raised to support the Rt. Rev'd. Josep's wider Ministry, this has been described as beyond that contained in his Contract of Employment of the 14<sup>th</sup> March 2019. Prior to Christ Church, Exmouth creating this fund in 2019 the Southern Diocese of the Free Church of England (FCE) was holding funds raised with the same objectives as above; this was called the Nehemiah Institute Fund. The remaining balance of £1,254.85 held in the Nehemiah Institute Fund by the Southern Diocese of the FCE was transferred to Christ Church, Exmouth in September 2020.

**Music Director Fund**

The purpose of the 'Music Director Restricted Fund' is for the retention of donations raised by the appointed Music Director of Christ Church, Exmouth. The exclusive purpose of this fund is to remunerate the Music Director.

**Children's Centre Fund**

This Reserved Fund was created to reserve the donated funds raised by Christ Church, Exmouth to support the active of the Exmouth and District Children's Centre Fund. Following the Children's Centre being taken over by 'Action for Children' and the breaking the church's link with it, the Church Council agreed that the fund should be closed and for the balance of £168.92 be given to the, local, Lypstone Community Hub 100 Bags of Love Fund, which involved the participation of local schools and Social Services.

**CHRIST CHURCH EXMOUTH**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**RESERVES POLICY**

A Reserves Policy for 2020 was agreed by the Church Council, who have affirmed the following statement.

‘Our reserves remain healthy. Our total cash amounts held in unrestricted reserves at the year-end was £43,326.95. The Church Council holds reserves of £12,000.00 for the following reasons:

- To fulfil our obligations in the event of Christ Church having to close, this takes account of supporting the Minister, appointed in April 2019 and other staff.
- The budget for 2020 agreed by the Church Council included a £10,000 deficit, arising from the appointment of a Church Administrator from January 2020. The cost of terminating the Church Administrators employment, in the event of closure, is included above and therefore no strategic reserve to meet that deficit was included.
- To manage cash flow.

**RISK ASSESSMENT**

The policies with the Methodist Insurance Group provide adequate insurance cover for all the activities in which the Church Council is involved including matters such as employers and public liability. Policies on Safeguarding (including Child Protection) are kept under regular review by the Church Council.

**NOTES TO THE FINANCIAL SUMMARY**

**Incoming Resources, Receipts**

Voluntary income is received by way of donations, gift aid and other activities and is accounted for when received. Tax refunds are also accounted for when received.

**Resources Expended, Payments**

Resources expended are accounted for on a cash basis.

**Donation in Kind**

The Church is fortunate in the level of active support it receives from volunteers. These volunteers spend a considerable amount of time and effort assisting with the work of the Church. It is not considered practical or meaningful to put a monetary value on this support, the Church Council offer a heartfelt "thank you" for this support.

**CHRIST CHURCH EXMOUTH**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Fixed Assets**

Fixed assets are depreciated over their estimated useful lives to write off the cost less residual value of the asset during the period of its use. The following rates of depreciation are used:

Equipment 25% straight line  
Assets under £500 are not capitalised.

The costliest pieces of equipment are the organ, the multimedia projector, sound desk, speakers and other A/V equipment. None of this equipment has outstanding depreciation. \*

**Taxation**

The Church is a charity and is not subject to taxation.

**ELECTED MEMBERS REMUNERATION AND EXPENSES**

No remuneration was paid to any elected members during the period.

J.F. Liggins  
.....  
**Signed:**

22.11.21  
.....  
**Date**

**Jon Liggins. (Church Warden)**

**CHRIST CHURCH EXMOUTH  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**


	Note	Unrestricted General Fund £	Restricted Nehemiah Fund £	Restricted Music Director £	Restricted Children's Fund £	2020 £	2019 £
<b>INCOMING RESOURCES</b>							
Regular Giving	a	56,998	2,288	50		59,336	42,973
Non-recurring donations and appeals	b	9,558	3,311	16,330	24	29,223	43,796
Investment Income	c	3,191				3,191	4,254
Income from Church Activities	d	4,378				4,378	10,169
Rental income from Manse	e	12,276				12,276	11,390
Other Income	f	706				706	
Total Incoming Resources		<b>87,106</b>	<b>5,599</b>	<b>16,380</b>	<b>24</b>	<b>109,109</b>	<b>112,583</b>
<b>RESOURCES EXPENDED</b>							
Cost of Minister	g	23,955	6,000			29,955	36,636
Cost of Housing Minister	h	13,200				13,200	9,720
Tithes and Donations	i	10,935			169	11,104	3,996
Payroll	j	11,449				11,449	1,872
FCE Quota	k	2,130				2,130	2,270
Governance	l	3,998				3,998	4,640
Expenses	m	10,787				10,787	16,207
Total Resources Expended		<b>76,454</b>	<b>6,000</b>	<b>0</b>	<b>169</b>	<b>82,623</b>	<b>75,341</b>
Net Incoming / <b>Outgoing</b> Resources		<b>10,652</b>	<b>-401</b>	<b>16,380</b>	<b>-145</b>	<b>26,486</b>	<b>37,242</b>
Balance b/fwd 1 January 2020		<b>49,681</b>	<b>18,656</b>	<b>0</b>	<b>145</b>	<b>68,482</b>	<b>31,240</b>
Balance c/fwd 31 December 2020		<b>60,333</b>	<b>18,254</b>	<b>16,380</b>	<b>0</b>	<b>94,968</b>	<b>68,482</b>


**CHRIST CHURCH EXMOUTH  
STATEMENT OF FINANCIAL ASSETS & LIABILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 £'s	2019 £'s
<b>Fixed Assets</b>			
Equipment	Page 6*	0	0
<b>Cash at Bank and in Hand</b>			
HSBC Main Account ~688		94,968	68,482
<b>TOTAL NET ASSETS</b>		<b>94,968</b>	<b>68,482</b>
<b>Represented by:</b>			
Unrestricted General Fund		60,333	49,430
Restricted Nehemiah Fund		18,254	18,906
Restricted Children's Fund		0	145
Restricted Music Director Fund		16,380	0
<b>TOTAL FUNDS</b>		<b>94,968</b>	<b>68,482</b>

**CURRENT LIABILITIES**

None

  
 .....  
 Jon Liggins  
 Church Warden  
 On behalf of the Church Council

  
 .....  
 Mick Kendrick  
 Treasurer  
 On behalf of the Church Council

**CHRIST CHURCH EXMOUTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted General Fund	Restricted Nehemiah Fund	Restricted Music Director	Restricted Children's Fund	2020	2019
	£	£	£	£	£	£
<b>INCOMING RESOURCES</b>						
<b>a. REGULAR GIVING</b>						
Offertory Plate	2,465				2,465	6,349
Tithes (Gift Aided)	32,461	900			33,361	24,201
Tithes (Non Gift Aided)	12,037	1,200			13,237	5,785
Gift Aid Claimed	10,035	188			10,223	6,638
<b>b. NON-RECURRING DONATIONS AND APPEALS</b>						
Donations	8,536	3,311	16,254	24	28,126	41,612
Gift Aid Claimed	1,021		126		1,147	2,184
<b>c. INVESTMENT INCOME</b>						
Exmouth Trust held by FCE	3,191				3,191	4,254
<b>d. INCOME FROM CHURCH ACTIVITIES</b>						
Hall Lettings	1,270				1,270	4,871
Outreach Events	1,198				1,198	2,581
Children's & Youth Work	242				242	1,353
Church Activities	1,668				1,668	1,364
<b>e. RENTAL INCOME FROM MANSE</b>						
The church lets a residential property that was historically used as a home by the Church Minister, the Deed is held by the FCE	12,276				12,276	11,390
<b>f. OTHER INCOME</b>						
Income from Furlough payments	706				706	

**CHRIST CHURCH EXMOUTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted General Fund	Restricted Nehemiah Fund	Restricted Music Director	Restricted Children's Fund	2020	2019
	£	£	£	£	£	£
<b>RESOURCES EXPENDED</b>						
<b>g. COST OF MINISTER</b>						
Salary	19,698	6,000			25,698	17,479
Expenses	1,244				1,244	3,536
Relocation	0				0	14,243
Utilities for Rented Accomodation	3,013				3,013	1,378
<b>h. COST OF HOUSING MINISTER</b>						
Cost of Home Rental	13,200				13,200	9,720
<b>i. TITHES and DONATIONS</b>						
Open Doors, Exmouth	4,575				4,575	3,346
FCE South America	6,360				6,360	
Other Donations	0				0	430
<b>j. PAYROLL</b>						
Staffing Cost	11,449				11,449	1,872
<b>k. FCE QUOTA</b>						
General Quota	1,400				1,400	1,000
Southern Diocese Quota	730				730	770
FCE Stipend Fund						500
<b>I. GOVERNANCE</b>						
Payroll, Bookkeeping, Ind. Examination	622				622	570
Insurance and CCLI	3,141				3,141	2,983
Health and Safety	115				115	822
Safeguarding	120				120	266
<b>m. EXPENSES</b>						
Visiting Speakers	156				156	384
Church Activities	316				316	356
Office Expenses	431				431	844
Leadership Expenses						614
AV Equipment	1,253				1,253	400
Publicity	601				601	650
Children's and Youth Work	1,024			169	1,193	633
Outreach Events	866				866	2,712
Catering	0				0	638
Manse Maintenance	548				548	860
Church Maintenance	2,727				2,727	4,345
Utilities	2,259				2,259	3,211
Others	606				606	561

**INDEPENDENT EXAMINER'S REPORT 2020  
TO THE MEMBERS OF THE CHURCH COUNCIL  
CHRIST CHURCH EXMOUTH**

I report to the trustees on my examination of the accounts of Christ Church, Exmouth for the year ended 31<sup>st</sup> December 2020.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ..... *M Hareh* .....

Date ..... *19 October 2021* .....

Name ..... *MARK HAREH* .....

Relevant professional qualification ..... *F.C.A. ICAEW* .....

Address ..... *SOVEREIGN ACCOUNTANCY LTD 43 B EXETER ROAD,  
EXMOUTH EX8 1PX* .....



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

CHRIST CHURCH EXMOUTH

**On accounts for the year  
ended**

31 DECEMBER 2020

**Charity no  
(if any)**

1141732

**Set out on pages**

3-11

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

M Hazell

**Date:**

19 OCTOBER 2021

**Name:**

MARK HAZELL

**Relevant professional  
qualification(s) or body  
(if any):**

F.C.A. (ICAEW)

**Address:**

C/o SOVEREIGN ACCOUNTANCY LIMITED  
43 B EXETER ROAD EXMOUTH EX8 1PX

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

NONE