



# **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.

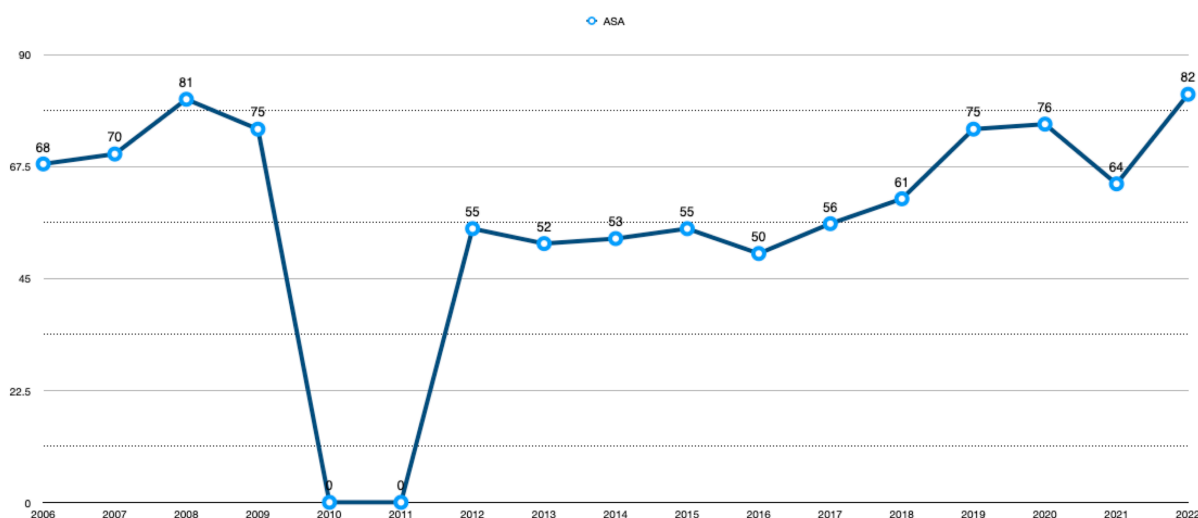
## Partners (Volunteers)

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	5474	
Accrued banking error		4865	
<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>

#### (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>

#### (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>

# 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