

**CHRIST CHURCH LEAMINGTON**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**(Charity Registration Number 1040815)**

# CHRIST CHURCH LEAMINGTON

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## **CHRIST CHURCH LEAMINGTON**

### **Legal and Administrative Information for the year ended 31 December 2023**

**Status** Christ Church Leamington is registered with the Charity Commissioners (number 1040815). The Charity is governed by a Trust Deed dated 3 March 1994.

**Trustees** Royston Young  
Neil Lee  
Paul Downes

**Principal Address** 2 Priory Terrace  
Leamington Spa  
Warwickshire  
CV31 1BA

Website: [www.christchurch.org.uk](http://www.christchurch.org.uk)

**Independent Examiners** TC Group Limited  
Nelson House  
2 Hamilton Terrace  
Leamington Spa  
Warwickshire  
CV32 4LY

**CHRIST CHURCH LEAMINGTON**  
**Annual Report**  
**for the year ended 31 December 2023**

**Structure, Governance and Management Governing Document**

The Charity is governed by a Trust Deed dated 3 March 1994.

**Membership**

The Charity welcomes all Christians to become members whose lives demonstrate their commitment to furthering the work and spread of the gospel in Leamington Spa, primarily through the local church.

**Objectives and Activities**

The primary objective of Christ Church is to further the Kingdom of God in Leamington Spa and beyond. This outworks in two ways:

- i) The effective pastoral care and administration of the local church and all that entails including Biblical preaching and teaching, corporate worship, care of members, children's activities, etc.
- ii) The continuing mission towards the town of Leamington looking to extend the Kingdom of God through the preaching of the Gospel of Jesus Christ both in word and deed.

**Public Benefit Statement**

Christ Church Leamington furthered its charitable objectives for the public benefit in the year by:

- Holding weekly public prayer and worship meetings with teachings based on the Bible.
- Ensuring that such meetings were fully accessible to those with disabilities.
- Hosting multiple 'Alpha' courses to help individuals explore the Christian Faith.
- Continuing Genexis – an enterprise serving a large local and global audience exploring big questions in Faith, Science and Philosophy. Our output was two large free events one at Coventry Cathedral and the other in London.
- Organising free public 'Life Supper' events for individuals to learn about the Christian Faith.
- Providing childcare facilities for those wishing to attend worship with young families.
- Hosting weekly Tuesday mainly music sessions for parents and carers and their children under 5 years of age.
- Hosting weekly groups aimed at providing spiritual and practical support.
- Started new Thursday weekly mainly play sessions for parents and carers and their children under 5 years of age.
- Started a youth group (Refresh) for 11-14 year olds on Sunday evenings.
- Took two interns, one to be involved in music and worship and the other to work with young people.

## **CHRIST CHURCH LEAMINGTON**

### **Annual Report for the year ended 31 December 2023**

#### **Recruitment of Trustees**

New trustees are appointed by the leaders of the church based on their character, experience, and suitability for trusteeship of the church.

There were no changes in trustees during the period.

#### **Reserves Policy**

All of the funds of the Charity are unrestricted, and it manages its expenditure to make sure that it keeps sufficient funds to meet future needs.

#### **Review of the Period**

The building has continued to be used by outside organisations. Leamington Vineyard Learning Centre (LVLC) continues their teaching centre using the top two floors for teaching Maths and English GCSE during term time.

There was a ladies' breakfast held at the building in the year and we continue with monthly ladies' film nights.

We had a monthly prayer and worship session for students 20s to 30s.

There were four Life Supper outreach evenings.

We ran three Alpha courses and a Youth Alpha course for people to explore Christianity.

## **CHRIST CHURCH LEAMINGTON**

### **Annual Report for the year ended 31 December 2023**

#### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees intend to ask the existing accountants to undertake the independent examination of the Charity in the following year.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from the legislation in other jurisdictions.

## **Independent Examiner**

The trustees intend to ask the existing accountants to undertake the independent examination of the Charity in the following year.

A handwritten signature in black ink, appearing to be 'Neil Lee', written over a horizontal line.

Trustee: Neil Lee

Date: 4<sup>th</sup> September 2024

# **CHRIST CHURCH LEAMINGTON**

## **Annual Report for the year ended 31 December 2023**

### **Independent Examiner's Report to the Members of Christ Church Leamington**

I report on the accounts of the Charity for the year ended 31 December 2023 which are set out on pages 8 to 12.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

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



J A Davies (FCA)

Date: 4<sup>th</sup> September 2024

On behalf of

TC Group Limited  
Nelson House  
2 Hamilton Terrace  
Leamington Spa  
Warwickshire  
CV32 4LY

**CHRIST CHURCH LEAMINGTON**

**Statement of Financial Activities  
for the year ended 31 December 2023**

	<b>year ended</b>		<b>year ended</b>	
	<b><u>Dec 2023</u></b>		<b><u>Dec 2022</u></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
Incoming resources from generated funds:				
Voluntary income:				
Offerings (see note 3)		309,452		331,431
Activities for generating funds:				
Church week away		27,978		12,188
Mainly music income		3,572		3,451
Funeral services		445		-
Rental income		-		1,800
Income from use of Computer System		-		4,617
		<hr/>		<hr/>
<b>Total Incoming Resources</b>		<b>341,447</b>		<b>353,487</b>
		<hr/> <hr/>		<hr/> <hr/>

**CHRIST CHURCH LEAMINGTON**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>year ended</b>		<b>year ended</b>	
	<b><u>Dec 2023</u></b>		<b><u>Dec 2022</u></b>	
	£	£	£	£
<b>Resources Expended</b>				
<b>Cost of generating funds:</b>				
Leasehold rent		26,133		25,615
Heat and light		8,411		6,815
Water Rates		167		95
Storage		<u>5,607</u>		<u>2,025</u>
		40,318		34,550
<b>Charitable Activities:</b>				
Christmas Event Costs		2,327		2,931
Advertising and promotion		600		349
Depreciation		14,655		26,464
Church week away		32,679		38,189
Loan interest (stewardship loan)		-		205
Bank Charges		496		428
Stationery and resources		2,537		1,710
Building utilities and consumables		21,195		17,703
Evangelism events		19,392		14,360
Mainly Music		2,387		3,054
Telephone and internet		1,317		1,385
X2/Youth/Sunday School costs		900		850
Web site costs		1,198		982
Miscellaneous Expenses		3,571		1,586
Genesis costs		5,080		6,285
Leadership development program		7,401		7,761
J Church accommodation charges		24,696		15,295
Podcast Expenses		<u>14,000</u>		<u>-</u>
		154,431		139,537
<b>Governance costs:</b>				
Independent examiners fee and bookkeeping		2,770		2,798
Insurance		1,517		1,607
Subscriptions		906		782
Gifts		-		4,489
Legal fees		14,632		516
Training		1,050		1,609
Wages & NI		<u>83,177</u>		<u>106,595</u>
		104,052		118,396
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>298,801</u></b>		<b><u>292,483</u></b>


**CHRIST CHURCH LEAMINGTON**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023 continued**

	year ended <u>Dec 2023</u>		year ended <u>Dec 2022</u>	
	£	£	£	£
<b>TOTAL INCOMING RESOURCES</b>		341,447		353,487
<b>TOTAL RESOURCES EXPENDED</b>		<u>298,801</u>		<u>292,483</u>
<b>NET MOVEMENTS IN FUNDS</b>		42,646		61,004
<b>FUNDS BROUGHT FORWARD</b>		<u>100,221</u>		<u>39,217</u>
<b>FUNDS CARRIED FORWARD</b>		<u>142,867</u>		<u>100,221</u>

CHRIST CHURCH LEAMINGTON

Balance Sheet  
for the year ended 31 December 2023

	<u>2023</u> £	<u>2022</u> £
<b>Fixed Assets</b>		
Equipment (see note 4)	14,776	18,472
Leasehold improvements (see note 4)	18,082	12,307
	-----	-----
	32,858	30,779
<b>Current Assets</b>		
Current accounts and Cash	118,559	68,673
Debtors and Prepayments	4,407	6,503
	-----	-----
	122,966	75,176
<b>Creditors: due within one year</b>		
Creditors and Accruals	(12,957)	(5,734)
	-----	-----
<b>Net Current Assets</b>	110,009	69,442
<b>Creditors: due after more than one year</b>		
Stewardship loan	-	-
	-----	-----
<b>Total Net Assets</b>	142,867	100,221
	=====	=====
Represented By:		
<b>General Fund</b>		
Brought forward	100,221	39,217
(Deficit)/Surplus for year	42,646	61,004
	-----	-----
	142,867	100,221
	=====	=====

  
Trustee: Neil Lee  
Date:

# CHRIST CHURCH LEAMINGTON

## Notes to the Accounts for the year ended 31 December 2023

### 1. Basis of Preparation

- 1.1 The nature of the charity's operations and principal activities are shown on pages 2 to 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

# CHRIST CHURCH LEAMINGTON

## Notes to the Accounts for the year ended 31 December 2023

### 2. Accounting Policies

#### Incoming Resources

##### 2.1 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### 2.2 Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resources.

##### 2.3 Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

##### 2.4 Investment Income

This is included in the accounts when receivable.

##### 2.5 Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### Expenditure and Liabilities

##### 2.6 Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### 2.7 Service Costs

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and the costs of any legal advice to Trustees on governance or constitutional matters.

##### 2.8 Grants Payable

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charity.

# CHRIST CHURCH LEAMINGTON

## Notes to the Accounts for the year ended 31 December 2023

### Assets

#### 2.9 Tangible Fixed Assets for use by Charity

These are capitalised if they can be used for more than two years, and cost at least £500. They are valued at cost or, if gifted, at the value to the Charity on receipt.

#### 2.10 Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Trustees' best estimate of market value.

### 3. Offerings

	year ended Dec 2023 £	year ended Dec 2022 £
Leamington offerings	255,184	253,438
Genexis Income	8,300	17,115
Gift Aid tax refund	45,968	60,878
	<hr/>	<hr/>
	309,452	331,431
	<hr/>	<hr/>

## CHRIST CHURCH LEAMINGTON

### Notes to the Accounts for the year ended 31 December 2023

#### 4. Tangible Fixed Assets

	<b>Leasehold Improvements</b>	<b>Equipment</b>
<b>Cost</b>		
At 1 January 2023	327,662	87,376
Additions	16,734	
Disposals	<u>-</u>	<u>-</u>
	344,396	87,376
At 31 December 2023	<u>                    </u>	<u>                    </u>
<b>Depreciation</b>		
At 1 January 2023	315,355	68,904
Depreciation for the period	10,959	3,696
Depreciation eliminated on disposal	<u>-</u>	<u>-</u>
	326,314	72,600
At 31 December 2023	<u>                    </u>	<u>                    </u>
<b>Net Book Value</b>		
At 31 December 2023	18,082	14,776
	<u>                    </u>	<u>                    </u>
At 31 December 2022	<u>12,307</u>	<u>18,472</u>

These assets were all used for the charitable purpose of the Church.

#### 5. Trustees

No fees or remuneration or expenses were paid to any of the trustees during this or the previous period.

## CHRIST CHURCH LEAMINGTON

### Notes to the Accounts for the year ended 31 December 2023

#### 6. Employees

The Charity had ten employees paid a remuneration of £83,177 (2022 - £106,595) in the year.

#### 7. Operating Lease Commitments

The Charity is committed to making operating lease commitments of:

	year ended Dec 2023 £	year ended Dec 2022 £
Due over 5 years	5,000	5,000

#### 8. Funds

All of the funds of the Charity are unrestricted.

#### 9. Taxation

The church has been registered under charitable rules and has no liability to Corporation Tax.

#### 10. Controlling Party

The controlling party of the Charity are the trustees.