

LIFE CHANGE COMMUNITY CHURCH

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LIFE CHANGE COMMUNITY CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1052592
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
TRUSTEES AT 31ST DECEMBER 2023	Mrs Stephanie Masipa

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT

TRUST DEED DATED 20 SEPTEMBER 1993 AS AMENDED BY CONSTITUTION WITH TRUST DEED ADOPTED 3 OCTOBER 2007.

OBJECTS

1) To advance The Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

2) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the church council from time to time think fit; and

3) To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time think fit

CORRESPONDENCE ADDRESS

Life Change Community Church
Victoria Avenue
Blackley, Manchester
M9 6QL

PRIMARY BANKERS

Barclays Bank Plc
1 The Rock, Central St,
Bury Branch
Greater Manchester

VOLUNTARY INDEPENDENT EXAMINER

E K Ashiadey, FCCA, CPFA, MBA
Voluntary Independent Examiner
6 Lowbrook Avenue
M9 7JD

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Life Community Change Church on the accounts for the year ended 31st December 2023 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act) as amended 2022, and that an independent examination is needed. The charity's gross income does not exceed £25,000 and I am qualified as an independent voluntary examiner to undertake the examination by being a qualified member of Association of Charity Independent Examiners without charging a fee.

It is my responsibility to:

- examine the accounts (under section 145 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended 2022), 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 Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning 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 the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act as amended); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
E K Ashiadey, FCCA, CPFA, MBA
Voluntary Independent Examiner
6 Lowbrook Avenue
Charlestown,
Greater Manchester
M9 7JD

Dated: 21st April 2025.

LIFE CHANGE COMMUNITY CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

Explanation of the Objects of the Charity and the Mission Statement

Life Change Community Church is an independent Christian Ministry orientated church called to the task of evangelising and discipling the hurting people of the world with the message of hope and the plan of Jesus Christ.

- a) The advancement of the Christian faith reaching the lost and hurting; we give support to these areas according to the need.
- b) The relief of persons in need, hardship, who are distressed or sick; we help with food and clothes, trying to meet the needs of all the above individuals.
- c) The advancement of education on the basis of Christian Principles; we use our funds to bring in Ministers of the Gospel, teachers and evangelists not only to teach and minister to the people, but also train and equip them to ascertain their destiny in life.

Organisational Structure and Decision Making

There is a Board of Trustees who meets regularly to make strategic decisions as well as a senior Pastoral/Management Team of the charity. As the church grows, capacity is being built with expertise in finance and administration alongside identifying young talents for the future direction of the charity.

Review of Activities during the Year 2023 and Plans for 2024

The charity in its 2022 report, envisaged a number of activities for the year 2023. We are happy to report that the charity delivered successfully on those plans. Demonstrating resilience and determination to continue to be the beacon of hope and lifeline within the community we serve. Our success over the years is underpinned by the sheer commitment and dedicated contributions of our members and volunteers to the cause. The charity made remarkable improvement in faith and well being of its members and the community through teaching and outreach programmes, including weekly teachings and outreach events reaching the hurting people all over the city of Manchester area.

Key Accomplishments in 2023:

- Continued with building strong effective and efficient leadership team (Restructuring & Training).
- The Church has continued to expend resources to maintain the premises and the facilities.
- As part of its policy concerning the safeguarding and safety of children, young people and vulnerable people, the church is continuing its membership with the Child Protection Advisory NSCCP (CCPSA). Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.
- Activities in furtherance of organisation's objects
- No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with
- Provision of regular Sunday church services with worship, praise/music, scripture and communion.

LIFE CHANGE COMMUNITY CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

Targets for 2024:

- Continue with building strong effective and efficient leadership team (Envisioning & Training).

The Church to continue to expend resources to maintain the premises and the facilities.

- As part of its policy concerning the safeguarding and safety of children, young people and vulnerable people, the church is continuing its membership with the Child Protection Advisory NSCCP (CCPSA).
- The church to continue its involvement with the Middleton Food Bank for the supplies of donated foodstu
- Continue support for Christian Aid charity, Assemblies of God and on monthly basis.
- To improve the provision of weekly pastoral care, teachings, seminars & workshops led by the pastoral team including Bible Study and prayer meetings, recruiting more members.
- Provision of regular Sunday church services with worship, praise/music, scripture and communion.

Trustees Responsibilities

The Charities Act 2011 as amended 2022 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees by..........Stephanie Masipa, Trustee Chair.

Date: 21st April 2025.

LIFE CHANGE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary Income	3a	6,893	500	7,393	10,313
Other Incoming Resources	3b	1,040	0	1,040	1,690
TOTAL INCOMING RESOURCES		7,933	500	8,433	12,003
RESOURCES EXPENDED					
Charitable Activities	4a	8,278	500	8,778	11,804
Governance Costs	4b	0	0	0	0
TOTAL RESOURCES EXPENDED		8,278	500	8,778	11,804
NET INCOMING/ (OUTGOING) RESOURCES		(345)	0	(345)	198
Total Funds Brought Forward		20,624	0	20,624	20,426
TOTAL FUNDS CARRIED FORWARD		20,279	0	20,279	20,624

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

LIFE CHANGE COMMUNITY CHURCH

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible assets	2	0	0	0	0
Current Assets					
Cash at bank and in hand	6	21,529	0	21,529	21,374
Total Current Assets		21,529	0	21,529	21,374
Creditors: amounts falling due within one year	7	1,250	0	1,250	750
NET CURRENT ASSETS		20,279	0	20,279	20,624
TOTAL ASSETS less current liabilities		20,279	0	20,279	20,624
Creditors: amounts falling due in more than one year	8	0	0	0	0
NET ASSETS		20,279	0	20,279	20,624
Funds of the Charity					
General Funds		20,279		20,279	20,624
Restricted Funds	5	0	0	0	0
Total Funds		20,279	0	20,279	20,624

Approved by the Trustees on the 29th March 2025 and

Signed on their behalf by..........Stephanie Masipa, Trustee Chair

LIFE CHANGE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Incoming Resources

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.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included 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

Liability recognition

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

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

LIFE CHANGE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

Grants payable without performance conditions

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

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Assets

Tangible fixed assets for use by the charity:

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

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
Fixtures and Fittings	10%
Motor Vehicles	25%

The charity had no fixed assets at the balance sheet date to be depreciated. The property is maintained to such a standard that the estimated residual value is not less than cost.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 as amended 2022 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

2. TANGIBLE FIXED ASSETS

		Building	Equipment		Furniture & Fixtures	Vehicle	Total
		£	Unrestricted	Restricted	£	£	£
Cost	01-Jan-23	0	0	0	0	0	0
Additions		0	0	0	0	0	0
Cost at	31-Dec-23	0	0	0	0	0	0
Depreciation	01-Jan-23	0	0	0	0	0	0
Charge		0	0	0	0	0	0
Depreciation at	31-Dec-23	0	0	0	0	0	0
Net Book Value	31-Dec-23	0	0	0	0	0	0
Net Book Value	31-Dec-22	0	0	0	0	0	0

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None

31st December 2022 : None

LIFE CHANGE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Voluntary Income					
Tithes		6,478		6,478	6,336
Offering		315		315	882
Donations		100	500	600	3,095
		0		0	0
		6,893	500	7,393	10,313

b) Other Incoming Resources

Rental Income	5	1,040	0	1,040	1,690
		1,040	0	1,040	1,690

4. RESOURCES EXPENDED

a) Charitable Activities

Ministry and Mission	650	0	650	2,800
Church Premises Utilities (Water, Gas & Electricity)	1,324	0	1,324	2,640
Church Premises Insurance	2,462	0	2,462	2,220
Charitable Donations	280	500	780	780
Cleaning/Laundry	145	0	145	195
Church Equipment Expenses	140	0	140	254
Fellowships & Hospitality	959	0	959	400
Church Premises Insurance	1,480	0	1,480	1,302
Publicity, Media & Outreach	321	0	321	299
Printing/Stationery	17	0	17	164
Professional Fees	500	0	500	750
Statements as at 31Dec2011	8,278	500	8,778	11,804

b) Governance Costs

Independent Examiners Fees	6	0		0	0
		0	0	0	0

5. RESTRICTED FUNDS

	Balance 01-Jan-23 £	Income £	Expenditure £	Balance 31-Dec-23 £
Christian Aid Donation	0	500	500	0
	0	500	500	0

The restricted funds are wholly represented by cash reserves of the charity

6. CASH AT BANK AND IN HAND

Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
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Current Account	17,305	0	17,305	17,786
Church Reserve Account	4,052	0	4,052	3,416
Kingdom Bank	172	0	172	172

21,529	0	21,529	21,374
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**7. CREDITORS ACCRUALS AND DEFERRED INCOME:
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
	0	0	0	0
Bookkeeping Fees	1,250	0	1,250	750
	0	0	0	0
	1,250	0	1,250	750

LIFE CHANGE COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

**8. CREDITORS ACCRUALS AND DEFERRED INCOME:
AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The church has no mortgage as at the balance sheet date.

9. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	0	0
Employer's National Insurance Costs	0	0
Pension Contributions	0	0
	<u>0</u>	<u>0</u>

Employees who were engaged in each of the following activities:

	2023 TOTAL	2022 TOTAL
Activities in furtherance of organisation's objects	0	0

No employees received emoluments in excess of £60,000 (Note 2013: Nil). Staff are paid through the PAYE system.

10. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

LIFE CHANGE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.