

LONGTON COMMUNITY CHURCH - STOKE ON TRENT

England & Wales · Charity number 1098345

Details

Other names	LIFELINE COMMUNITY CHURCH - STOKE, LONGTON COMMUNITY CHURCH
Status	Registered
Legal form	Trust
Registered	2003-07-03
Register	View on the Charity Commission register

Contact

Address	Longton Community Church Caroline Street Stoke-On-Trent ST3 1DE
Phone	07867541092
Email	andy@longtoncommunitychurch.org.uk
Website	www.longtoncommunitychurch.org.uk

Activities

Objects: 1) TO ADVANCE CHRISTIANITY IN STAFFORDSHIRE AND ELSEWHERE, BY ANY MEANS OR MEDIUM THAT IS OR MAY BECOME AVAILABLE, IN ACCORDANCE WITH THE STATEMENT OF DOCTRINE SET OUT IN THE SCHEDULE 2) TO RELIEVE POVERTY AND THOSE WHO ARE IN NEED BECAUSE OF SICKNESS OR AGE OR SOME OTHER REASON 3) TO ADVANCE EDUCATION BOTH GENERAL AND VOCATIONAL FOR CHILDREN OR ADULTS BUT ALWAYS WITHIN THE PRINCIPLES OF THE CHRISTIAN FAITH

Activities: The objectives of the Charity are as follows:1. To advance Christianity in Staffordshire and elsewhere, by any means or medium that is or may become available.2. To relieve poverty and those who are in need because of sickness, age or some other reason.3. To advance education both general and vocational for children or adults but always within the principles of the Christian faith.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE STAFFORDSHIRE
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£66,955	£47,274	-	-
2024-03-31	£47,846	£44,091	-	-
2023-03-31	£41,038	£40,975	-	-
2022-03-31	£27,586	£27,048	-	-
2021-03-31	£26,058	£28,271	-	-

Trustees

Name	Role	Appointed
ANDY KING		
GEOFFREY BROWN		2012-03-07
JUDY ROEBUCK		2020-08-01
MICHAEL SELBY		

LONGTON COMMUNITY CHURCH - STOKE ON TRENT

England & Wales - Charity number 1098345

Accounts

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT
FINANCIAL STATEMENTS
FOR
31 MARCH 2025

Charity Number 1098345

FINANSURE LIMITED

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

CHARITY INFORMATION

Charity number	1098345
Governing instrument	Declaration of Trust dated 7 February 2003
Trustees	Andy King Michael Selby Geoffrey Brown Judy Roebuck
Principal address	Longton Community Church Caroline Street Longton Stoke-on-Trent ST3 1DE
Independent examiner	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
Solicitors	Grindeys llp Glebe Court Stoke-on-Trent Staffordshire ST4 1ET

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the Charity.

GENERAL INFORMATION

The Charity is an unincorporated association, governed by a declaration of trust dated 7 February 2003.

Trustees

The trustees who acted during the year were Andy King, Michael Selby, Geoffrey Brown and Judy Roebuck. New trustees are appointed by the board of trustees, on the basis of their personal Christian faith and commitment to the objectives of the Charity.

In accordance with the trust deed there is always to be a minimum of three trustees and the number of trustees receiving paid remuneration from the Charity must always be a minority.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit, and the supplementary guidance on the advancement of religion for the public benefit, published by the Charity Commission in exercising their powers and duties.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The objectives of the Charity, as set out in the trust deed, are as follows:

1. To advance Christianity in Staffordshire and elsewhere, by any means or medium that is or may become available.
2. To relieve poverty and those who are in need because of sickness, age or some other reason.
3. To advance education both general and vocational for children or adults but always within the principles of the Christian faith.

Organisation

The trustees meet regularly, at least 4 times per year. Of the four trustees, Andy King is the treasurer handling day to day finance and bookkeeping.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2025

Related and Co-operating Charities

The Charity does not have any related charities.

The following are other Christian charities with which the Charity has links and which may therefore be regarded as co-operating charities:

- GoGlobal
- City on a Hill, Edinburgh
- New Life Church, Lancaster

Reserving Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates to 3 months' unrestricted expenditure.

Risk Assessment

The trustees have considered the key operational, financial, and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

REVIEW OF FINANCIAL ACTIVITIES

The annexed accounts summarise the Charity's income and expenditure for the year. The principal source of income is individual donations and gifts together with income tax recovered through the Gift Aid scheme. The total of these comes to £40,763 representing 61% of total income (2024 - £41,004; 86%). Two grants were received in the year totalling £22,570 which included £19,995 from the National Lottery for a local youth project. Other income is rent received from hiring out the hall.

Total expenditure for the year was £47,274 (2024 – £44,091). The main areas of expenditure were church ministry and property running costs.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2025

The trustees would like to take the opportunity to thank everyone who has donated to the charity and has helped further the objectives and aims of the charity. The Trustees also would like to thank all the volunteers who have worked hard and given their time during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on**25th January 2026**..... and is signed on their behalf by:

Andy King
.....
Andy King - Trustee

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 6 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 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 report

My examination was carried out in accordance with the 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



.....
L M Howson MAAT
Independent Examiner

Dated ...27th January 2026.....

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2025 £	Totals 2024 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations received	2	39,755	23,578	63,333	44,304
Other incoming resources	3	3,622	-	3,622	3,542
TOTAL INCOMING RESOURCES		<u>43,377</u>	<u>23,578</u>	<u>66,955</u>	<u>47,846</u>
RESOURCES EXPENDED					
Charitable activities	4	44,125	3,149	47,274	44,091
TOTAL RESOURCES EXPENDED		<u>44,125</u>	<u>3,149</u>	<u>47,274</u>	<u>44,091</u>
NET MOVEMENT BEFORE TRANSFERS		(748)	20,429	19,681	3,755
Transfers between funds		1,500	(1,500)	-	3,755
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD		752	18,929	19,681	3,755
Balances brought forward		84,752	1,293	86,045	82,290
Balances carried forward		<u>85,504</u>	<u>20,222</u>	<u>105,726</u>	<u>86,045</u>

The charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

BALANCE SHEET

31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	82,932	81,500
CURRENT ASSETS			
Debtors	10	2,249	2,420
Cash at bank and in hand		22,111	5,111
		24,360	7,531
CREDITORS: amounts falling due within one year	11	(1,566)	(2,986)
NET CURRENT ASSETS/(LIABILITIES)		22,794	4,545
NET ASSETS		105,726	86,045
FUNDS			
Unrestricted funds	12/13	85,504	84,752
Restricted funds		20,222	1,293
TOTAL FUNDS		105,726	86,045

These financial statements were approved by the trustees on 25th January 2026
and are signed on their behalf by:

Andy King
.....
Andy King

The notes on pages 8 to 12 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Charities Act and applicable accounting standards.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of charitable activities are those incurred in achieving the objectives and activities of the charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if their value is greater than £100 and they have a life of more than one year.

Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

- Property improvements 2% straight line
- Other fixed assets 25% straight line

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

2. DONATIONS RECEIVED

	2025 £	2024 £
Tithes & offerings	33,384	34,435
Income tax recoverable	7,379	6,569
Grants receivable	22,570	3,300
	63,333	44,304

3. OTHER INCOMING RESOURCES

	2025 £	2024 £
Rent receivable	3,622	3,532
Resource sales	-	10
	3,622	3,542

4. COSTS OF CHARITABLE ACTIVITIES

Activity or project	Activities undertaken directly (note 6)	Grants payable (note 7)	Support costs (note 8)	Total 2025	Total 2024
	£	£	£	£	£
Church & ministry	11,931	-	16,444	28,375	18,713
Missions & outreach	2,862	833	-	3,695	6,412
Property running costs	-	-	15,204	15,204	18,966
	14,793	833	31,648	47,274	44,091

5. TRANSACTIONS WITH TRUSTEES

One trustee, Mr A King, was engaged in remunerated ministry during the year, receiving ministry fees of £10,250 (2024 - £8,750).

Mr King uses a personal credit card to purchase items for the charity. At the year-end the balance on this card was £516 – this is included under 'Other creditors' in note 11.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2025 £	2024 £
Ministry fees	10,250	8,750
Pastoral & meeting expenses	740	1,436
Children & youth expenses	941	-
Hospitality & outreach	1,787	3,655
Foodbank expenses	1,075	-
	14,793	13,841

7. GRANTS PAYABLE

	2025 £	2024 £
Gifts to other charities (UK)	-	300
Gifts to individuals (UK)	833	2,457
	833	2,757

8. SUPPORT COSTS

	2025 £	2024 £
Insurance	3,648	3,503
Advertising & promotion	-	1,418
Subscriptions & licences	739	494
Motoring & travel	118	603
Printing, postage, stationery	1,249	706
Website & IT	1,681	1,325
Heat, light & water	8,447	5,817
Telephone & internet	819	915
Repairs & maintenance	2,290	8,232
Building improvements	6,765	-
P.A. & worship equipment	1,208	729
Bank charges	48	60
Independent Examiner's fee	720	720
Depreciation	3,916	2,971
	31,648	27,493

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

9. FIXED ASSETS

	Land & buildings £	Equipment, fixtures & fittings £	TOTAL £
Cost or valuation			
As at 1 April 2024	95,839	10,873	106,712
Additions	-	5,347	5,347
Disposals	-	-	-
As at 31 March 2025	<u>95,839</u>	<u>16,220</u>	<u>112,059</u>
Depreciation			
As at 1 April 2024	19,056	6,156	25,212
Charge for the year	1,414	2,501	3,915
Disposals	-	-	-
As at 31 March 2025	<u>20,470</u>	<u>8,657</u>	<u>29,127</u>
Net book values			
As at 31 March 2025	<u>75,369</u>	<u>7,563</u>	<u>82,932</u>
As at 31 March 2024	<u>76,783</u>	<u>4,717</u>	<u>81,500</u>

10. DEBTORS

	2025 £	2024 £
Gift aid debtor	1,797	2,122
Prepayments	452	268
Other debtors	-	30
	<u>2,249</u>	<u>2,420</u>

11. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Accruals	1,050	948
Other creditors	516	2,038
	<u>1,566</u>	<u>2,986</u>

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	TOTAL £
Fund balances at 31 March 2025 represented by:			
Fixed assets	-	82,932	82,932
Current assets	20,222	4,138	24,360
Current liabilities	-	(1,566)	(1,566)
	20,222	85,504	105,726

13. STATEMENT OF FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted funds:					
General reserve	84,752	43,377	44,125	1,500	85,504
Restricted funds:					
Bless 2 Bless fund	544	1,008	833	-	719
Winter Food & Essentials grant	749	-	300	-	449
Foodbank grant	-	2,575	1,075	(1,500)	-
National Lottery grant (youth)	-	19,995	941	-	19,054
Total restricted funds	1,293	23,578	3,149	(1,500)	20,222
Total funds	86,045	66,955	47,274	-	105,726

The General reserve represents the free funds of the Charity which are not designated for particular purposes.

The Bless 2 Bless fund represents donations given to bless the needy in the local community.

The Winter Food & Essentials grant represents a grant received to help the needy in the local community.

The Foodbank grant represents a grant received for buying food and essentials to help the needy via the Foodbank project.

The National Lottery grant (youth) represents a grant received to help the youth in the local community.

LONGTON COMMUNITY CHURCH - STOKE ON TRENT

England & Wales - Charity number 1098345

Accounts

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT
FINANCIAL STATEMENTS
FOR
31 MARCH 2024

Charity Number 1098345

FINANSURE LIMITED

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

CHARITY INFORMATION

Charity number	1098345
Governing instrument	Declaration of Trust dated 7 February 2003
Trustees	Andy King Michael Selby Geoffrey Brown Judy Roebuck
Principal address	Longton Community Church Caroline Street Longton Stoke-on-Trent ST3 1DE
Independent examiner	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
Solicitors	Grindeys llp Glebe Court Stoke-on-Trent Staffordshire ST4 1ET

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the Charity.

GENERAL INFORMATION

The Charity is an unincorporated association, governed by a declaration of trust dated 7 February 2003.

Trustees

The trustees who acted during the year were Andy King, Michael Selby, Geoffrey Brown and Judy Roebuck. New trustees are appointed by the board of trustees, on the basis of their personal Christian faith and commitment to the objectives of the Charity.

In accordance with the trust deed there is always to be a minimum of three trustees and the number of trustees receiving paid remuneration from the Charity must always be a minority.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit, and the supplementary guidance on the advancement of religion for the public benefit, published by the Charity Commission in exercising their powers and duties.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The objectives of the Charity, as set out in the trust deed, are as follows:

1. To advance Christianity in Staffordshire and elsewhere, by any means or medium that is or may become available.
2. To relieve poverty and those who are in need because of sickness, age or some other reason.
3. To advance education both general and vocational for children or adults but always within the principles of the Christian faith.

Organisation

The trustees meet regularly, at least 4 times per year. Of the four trustees, Andy King is the treasurer handling day to day finance and bookkeeping.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2024

Related and Co-operating Charities

The Charity does not have any related charities.

The following are other Christian charities with which the Charity has links and which may therefore be regarded as co-operating charities:

- Lifelink International
- Northgate Church, Chester
- Longton Fellowship of Churches.

Reserving Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates to 3 months' unrestricted expenditure.

Risk Assessment

The trustees have considered the key operational, financial, and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

REVIEW OF FINANCIAL ACTIVITIES

The annexed accounts summarise the Charity's income and expenditure for the year. The principal source of income is individual donations and gifts together with income tax recovered through the Gift Aid scheme. The total of these comes to £44,304 representing 93% of total income (2023 - £36,320; 89%). Other income is rent received from hiring out the hall.

Total expenditure for the year was £44,091 (2023 – £40,975). The main areas of expenditure were repairs and maintenance and ministry fees.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2024

The trustees would like to take the opportunity to thank everyone who has donated to the charity and has helped further the objectives and aims of the charity. The Trustees also would like to thank all the volunteers who have worked hard and given their time during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on**19th January 2025**..... and is signed on their behalf by:

A King
.....
Andy King - Trustee

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2024

I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 6 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 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.

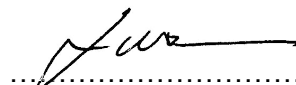
Basis of independent examiner's report

My examination was carried out in accordance with the 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



.....
L M Howson MAAT
Independent Examiner

Dated **21st January 2025**

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations received	2	38,273	6,031	44,304	36,320
Other incoming resources	3	3,542	-	3,542	4,718
TOTAL INCOMING RESOURCES		<u>41,815</u>	<u>6,031</u>	<u>47,846</u>	<u>41,038</u>
RESOURCES EXPENDED					
Charitable activities	4	39,353	4,738	44,091	40,975
TOTAL RESOURCES EXPENDED		<u>39,353</u>	<u>4,738</u>	<u>44,091</u>	<u>40,975</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD					
		2,462	1,293	3,755	63
Balances brought forward		82,290	-	82,290	82,227
Balances carried forward		<u>84,752</u>	<u>1,293</u>	<u>86,045</u>	<u>82,290</u>

The charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

BALANCE SHEET

31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	81,500	79,572
CURRENT ASSETS			
Debtors	10	2,420	1,584
Cash at bank and in hand		5,111	4,580
		7,531	6,164
CREDITORS: amounts falling due within one year	11	(2,986)	(3,446)
NET CURRENT ASSETS/(LIABILITIES)		4,545	2,719
NET ASSETS		86,045	82,290
FUNDS			
Unrestricted funds	12/13	84,752	82,290
Restricted funds		1,293	-
TOTAL FUNDS		86,045	82,290

These financial statements were approved by the trustees on 19th January 2025
and are signed on their behalf by:

A King

.....
Andy King

The notes on pages 8 to 12 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Charities Act and applicable accounting standards.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of charitable activities are those incurred in achieving the objectives and activities of the charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if their value is greater than £100 and they have a life of more than one year.

Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

- Property improvements 2% straight line
- Other fixed assets 25% straight line

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

2. DONATIONS RECEIVED

	2024 £	2023 £
Tithes & offerings	34,435	30,100
Income tax recoverable	6,569	6,220
Grants receivable	3,300	-
	44,304	36,320

3. OTHER INCOMING RESOURCES

	2024 £	2023 £
Rent receivable	3,532	4,718
Resource sales	10	-
	3,542	4,718

4. COSTS OF CHARITABLE ACTIVITIES

Activity or project	Activities undertaken directly (note 6)	Grants payable (note 7)	Support costs (note 8)	Total 2024	Total 2023
	£	£	£	£	£
Church & ministry	10,186	-	8,527	18,713	17,661
Missions & outreach	3,655	2,757	-	6,412	2,178
Property running costs	-	-	18,966	18,966	21,136
	13,841	2,757	27,493	44,091	40,975

5. TRANSACTIONS WITH TRUSTEES

One trustee, Mr A King, was engaged in remunerated ministry during the year, receiving ministry fees of £8,750 (2023 - £7,500).

Mr King uses a personal credit card to purchase items for the charity. At the year-end the balance on this card was £1,362 – this is included under 'Other creditors' in note 11.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2024 £	2023 £
Ministry fees	8,750	7,500
Pastoral & meeting expenses	1,436	1,921
Hospitality & outreach	3,655	2,459
	13,841	11,880

7. GRANTS PAYABLE

	2024 £	2023 £
Gifts to other charities (UK)	300	-
Gifts to individuals (UK)	2,457	1,219
	2,757	1,219

8. SUPPORT COSTS

	2024 £	2023 £
Insurance	3,503	2,699
Advertising & promotion	1,418	1,334
Subscriptions & licences	494	365
Motoring & travel	603	622
Printing, postage, stationery	706	768
Website & IT	1,325	1,255
Heat, light & water	5,817	3,742
Telephone & internet	915	682
Repairs & maintenance	8,232	13,281
P.A. & worship equipment	729	526
Bank charges	60	38
Independent Examiner's fee	720	720
Depreciation	2,971	1,847
	27,493	27,876

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

9. FIXED ASSETS

	Land & buildings £	Equipment, fixtures & fittings £	TOTAL £
Cost or valuation			
As at 1 April 2023	95,839	5,974	101,813
Additions	-	4,899	4,899
Disposals	-	-	-
As at 31 March 2024	95,839	10,873	106,712
Depreciation			
As at 1 April 2023	17,642	4,599	22,241
Charge for the year	1,414	1,557	2,971
Disposals	-	-	-
As at 31 March 2024	19,056	6,156	25,212
Net book values			
As at 31 March 2024	76,783	4,717	81,500
As at 31 March 2023	78,197	1,375	79,572

10. DEBTORS

	2024 £	2023 £
Gift aid debtor	2,122	1,065
Prepayments	268	380
Other debtors	30	139
	2,420	1,584

11. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Accruals	948	1,533
Other creditors	2,038	1,913
	2,986	3,446

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	TOTAL £
Fund balances at 31 March 2024 represented by:			
Fixed assets	-	81,500	81,500
Current assets	1,293	6,238	7,531
Current liabilities	-	(2,986)	(2,986)
	1,293	84,752	86,045

13. STATEMENT OF FUNDS

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds:					
General reserve	82,290	41,815	39,353	-	84,752
Restricted funds:					
Bless 2 Bless fund	-	2,731	2,187	-	544
Winter Food & Essentials grant	-	3,300	2,551	-	749
Total restricted funds	-	6,031	4,738	-	1,293
Total funds	82,290	47,846	44,091	-	86,045

The General reserve represents the free funds of the Charity which are not designated for particular purposes.

The Bless 2 Bless fund represents donations given to bless the needy in the local community.

The Winter Food & Essentials grant represents a grant received to help the needy in the local community.

LONGTON COMMUNITY CHURCH - STOKE ON TRENT

England & Wales - Charity number 1098345

Accounts

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT
FINANCIAL STATEMENTS
FOR
31 MARCH 2023

Charity Number 1098345

FINANSURE LIMITED

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

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LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

CHARITY INFORMATION

Charity number	1098345
Governing instrument	Declaration of Trust dated 7 February 2003
Trustees	Andy King Michael Selby Geoffrey Brown Judy Roebuck
Principal address	Longton Community Church Caroline Street Longton Stoke-on-Trent ST3 1DE
Independent examiner	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
Solicitors	Grindeys llp Glebe Court Stoke-on-Trent Staffordshire ST4 1ET

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the Charity.

GENERAL INFORMATION

The Charity is an unincorporated association, governed by a declaration of trust dated 7 February 2003.

Trustees

The trustees who acted during the year were Andy King, Michael Selby, Geoffrey Brown and Judy Roebuck. New trustees are appointed by the board of trustees, on the basis of their personal Christian faith and commitment to the objectives of the Charity.

In accordance with the trust deed there is always to be a minimum of three trustees and the number of trustees receiving paid remuneration from the Charity must always be a minority.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit, and the supplementary guidance on the advancement of religion for the public benefit, published by the Charity Commission in exercising their powers and duties.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The objectives of the Charity, as set out in the trust deed, are as follows:

1. To advance Christianity in Staffordshire and elsewhere, by any means or medium that is or may become available.
2. To relieve poverty and those who are in need because of sickness, age or some other reason.
3. To advance education both general and vocational for children or adults but always within the principles of the Christian faith.

Organisation

The trustees meet regularly, at least 4 times per year. Of the four trustees, Andy King is the treasurer handling day to day finance and bookkeeping.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2023

Related and Co-operating Charities

The Charity does not have any related charities.

The following are other Christian charities with which the Charity has links and which may therefore be regarded as co-operating charities:

- Lifelink International
- Northgate Church, Chester
- Longton Fellowship of Churches.

Reserving Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates to 3 months' unrestricted expenditure.

Risk Assessment

The trustees have considered the key operational, financial, and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

REVIEW OF FINANCIAL ACTIVITIES

The annexed accounts summarise the Charity's income and expenditure for the year. The principal source of income is individual donations and gifts together with income tax recovered through the Gift Aid scheme. The total of these comes to £36,320 representing 89% of total income (2022 - £25,034; 91%). Other income is rent received from hiring out the hall.

Total expenditure for the year was £40,975 (2022 – £27,048). The main areas of expenditure were repairs and maintenance and ministry fees. Repairs and maintenance includes a one-off large cost of replacing windows in the church hall which came to £10,805.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2023

The trustees would like to take the opportunity to thank everyone who has donated to the charity and has helped further the objectives and aims of the charity. The Trustees also would like to thank all the volunteers who have worked hard and given their time during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on ...25th January 2024..... and is signed on their behalf by:

A King
.....
Andy King - Trustee

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2023

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 6 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 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.

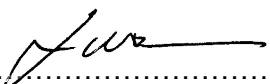
Basis of independent examiner's report

My examination was carried out in accordance with the 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



 L M Howson MAAT
 Independent Examiner

Dated 29th January 2024

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations received	2	36,320	-	36,320	25,034
Other incoming resources	3	4,718	-	4,718	2,552
TOTAL INCOMING RESOURCES		<u>41,038</u>	<u>-</u>	<u>41,038</u>	<u>27,586</u>
RESOURCES EXPENDED					
Charitable activities	4	40,975	-	40,975	27,048
TOTAL RESOURCES EXPENDED		<u>40,975</u>	<u>-</u>	<u>40,975</u>	<u>27,048</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD					
		63	-	63	538
Balances brought forward		<u>82,227</u>	<u>-</u>	<u>82,227</u>	<u>81,689</u>
Balances carried forward		<u>82,290</u>	<u>-</u>	<u>82,290</u>	<u>82,227</u>

The charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

BALANCE SHEET

31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	79,572	80,611
CURRENT ASSETS			
Debtors	10	1,584	406
Cash at bank and in hand		4,580	3,901
		6,164	4,307
CREDITORS: amounts falling due within one year	11	(3,446)	(2,691)
NET CURRENT ASSETS/(LIABILITIES)		2,719	1,616
NET ASSETS		82,290	82,227
FUNDS			
Unrestricted funds		82,290	82,227
TOTAL FUNDS		82,290	82,227

These financial statements were approved by the trustees on 25th January 2024
and are signed on their behalf by:

A King
.....
Andy King

The notes on pages 8 to 11 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Charities Act and applicable accounting standards.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of charitable activities are those incurred in achieving the objectives and activities of the charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if their value is greater than £100 and they have a life of more than one year.

Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

- Property improvements 2% straight line
- Other fixed assets 25% straight line

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

2. DONATIONS RECEIVED

	2023 £	2022 £
Tithes & offerings	30,100	21,255
Income tax recoverable	6,220	3,779
	36,320	25,034

3. OTHER INCOMING RESOURCES

	2023 £	2022 £
Rent receivable	4,718	2,552
	4,718	2,552

4. COSTS OF CHARITABLE ACTIVITIES

Activity or project	Activities undertaken directly (note 5) £	Grants payable (note 6) £	Support costs (note 7) £	Total 2023 £	Total 2022 £
Church & ministry	10,921	-			13,928
Missions & outreach	959	1,219			1,974
Property running costs	-	-			11,146
	11,880	1,219	27,876		27,048

5. ACTIVITIES UNDERTAKEN DIRECTLY

	2023 £	2022 £
Ministry fees	7,500	5,300
Pastoral & ministry expenses	1,921	1,577
Hospitality & outreach	2,459	1,537
	11,880	8,414

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6. GRANTS PAYABLE

	2023	2022
	£	£
Gifts to other charities (UK)	-	1,000
Gifts to individuals (UK)	1,219	504
	<u>1,219</u>	<u>1,504</u>

7. SUPPORT COSTS

	2023	2022
	£	£
Insurance	2,699	2,848
Advertising & promotion	1,334	1,042
Subscriptions & licences	365	352
Motoring & travel	622	332
Printing, postage, stationery	768	484
Website & IT	1,255	1,274
Heat, light & water	3,742	4,781
Telephone & internet	682	812
Repairs & maintenance	13,281	2,103
P.A. & worship equipment	526	507
Bank charges	35	38
Independent Examiner's fee	720	720
Depreciation	1,847	1,837
	<u>27,876</u>	<u>17,130</u>

8. TRANSACTIONS WITH TRUSTEES

One trustee, Mr A King, was engaged in remunerated ministry during the year, receiving ministry fees of £7,500 (2022 - £5,300).

Mr King uses a personal credit card to purchase items for the charity. At the year-end the balance on this card was £342 – this is included under 'Other creditors' in note 11.

Mr King owed £139 to the charity at the year-end – this is included under 'Other debtors' in note 10.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9. FIXED ASSETS

	Land & buildings £	Equipment, fixtures & fittings £	Project fund Equipment £	TOTAL £
Cost or valuation				
As at 1 April 2022	95,839	12,888	1,072	109,799
Additions	-	808	-	808
Disposals	-	(7,722)	-	(7,722)
As at 31 March 2023	95,839	5,974	1,072	102,885
Depreciation				
As at 1 April 2022	16,228	11,888	1,072	29,188
Charge for the year	1,414	433	-	1,847
Disposals	-	(7,722)	-	(7,722)
As at 31 March 2023	17,642	4,599	1,072	23,313
Net book values				
As at 31 March 2023	78,197	1,375	-	79,572
As at 31 March 2022	79,611	1,000	-	80,611

10. DEBTORS

	2023 £	2022 £
Gift aid debtor	1,065	-
Prepayments	380	343
Other debtors	139	63
	1,584	406

11. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Accruals	1,533	1,085
Other creditors	1,913	1,606
	3,446	2,691

LONGTON COMMUNITY CHURCH - STOKE ON TRENT

England & Wales - Charity number 1098345

Accounts

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT
FINANCIAL STATEMENTS
FOR
31 MARCH 2022

Charity Number 1098345

FINANSURE LIMITED

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

CHARITY INFORMATION

Charity number	1098345
Governing instrument	Declaration of Trust dated 7 February 2003
Trustees	Andy King Michael Selby Geoffrey Brown Judy Roebuck
Principal address	Longton Community Church Caroline Street Longton Stoke-on-Trent ST3 1DE
Independent examiner	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
Solicitors	Grindeys llp Glebe Court Stoke-on-Trent Staffordshire ST4 1ET

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the Charity.

GENERAL INFORMATION

The Charity is an unincorporated association, governed by a declaration of trust dated 7 February 2003.

Trustees

The trustees who acted during the year were Andy King, Michael Selby, Geoffrey Brown and Judy Roebuck. New trustees are appointed by the board of trustees, on the basis of their personal Christian faith and commitment to the objectives of the Charity.

In accordance with the trust deed there is always to be a minimum of three trustees and the number of trustees receiving paid remuneration from the Charity must always be a minority.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit, and the supplementary guidance on the advancement of religion for the public benefit, published by the Charity Commission in exercising their powers and duties.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The objectives of the Charity, as set out in the trust deed, are as follows:

1. To advance Christianity in Staffordshire and elsewhere, by any means or medium that is or may become available.
2. To relieve poverty and those who are in need because of sickness, age or some other reason.
3. To advance education both general and vocational for children or adults but always within the principles of the Christian faith.

Organisation

The trustees meet regularly, at least 4 times per year. Of the four trustees, Andy King is the treasurer handling day to day finance and bookkeeping.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2022

Related and Co-operating Charities

The Charity does not have any related charities.

The following are other Christian charities with which the Charity has links and which may therefore be regarded as co-operating charities:

- Lifelink International
- Northgate Church, Chester
- Longton Fellowship of Churches.

Reserving Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates to 3 months' unrestricted expenditure.

Risk Assessment

The trustees have considered the key operational, financial, and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

REVIEW OF FINANCIAL ACTIVITIES

The annexed accounts summarise the Charity's income and expenditure for the year. The principal source of income is individual donations and gifts together with income tax recovered through the Gift Aid scheme. The total of these comes to £25,034 representing 91% of total income (2021 - £25,738; 99%).

Total expenditure for the year was £27,048 (2021 – £28,271). The main areas of expenditure were ministry fees and running costs of the building from which the charity operates.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

The trustees would like to take the opportunity to thank everyone who has donated to the charity and has helped further the objectives and aims of the charity. The Trustees also would like to thank all the volunteers who have worked hard and given their time during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on8th July 2022..... and is signed on their behalf by:

A King
.....
Andy King - Trustee

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2022

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 6 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 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 report

My examination was carried out in accordance with the 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.

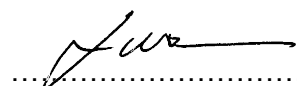
Independent examiner's statement

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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.


.....
L M Howson MAAT
Independent Examiner

Dated 27th July 2022

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations received	2	25,034	-	25,034	25,738
Other incoming resources	3	2,552	-	2,552	320
TOTAL INCOMING RESOURCES		<u>27,586</u>	<u>-</u>	<u>27,586</u>	<u>26,058</u>
RESOURCES EXPENDED					
Charitable activities	4	27,048	-	27,048	28,271
TOTAL RESOURCES EXPENDED		<u>27,048</u>	<u>-</u>	<u>27,048</u>	<u>28,271</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD		538	-	538	(2,213)
Balances brought forward		<u>81,689</u>	<u>-</u>	<u>81,689</u>	<u>83,902</u>
Balances carried forward		<u>82,227</u>	<u>-</u>	<u>82,227</u>	<u>81,689</u>

The charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

BALANCE SHEET

31 MARCH 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	80,611	81,411
CURRENT ASSETS			
Debtors	10	406	1,527
Cash at bank and in hand		3,901	2,197
		4,307	3,724
CREDITORS: amounts falling due within one year	11	(2,691)	(3,446)
NET CURRENT ASSETS/(LIABILITIES)		1,616	278
NET ASSETS		82,227	81,689
FUNDS			
Unrestricted funds		82,227	81,689
TOTAL FUNDS		82,227	81,689

These financial statements were approved by the trustees on 8th July 2022
and are signed on their behalf by:

A King

.....
Andy King

The notes on pages 8 to 11 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Charities Act and applicable accounting standards.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of charitable activities are those incurred in achieving the objectives and activities of the charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if their value is greater than £100 and they have a life of more than one year.

Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

- Property improvements 2% straight line
- Other fixed assets 25% straight line

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

2. DONATIONS RECEIVED

	2022 £	2021 £
Tithes & offerings	21,255	20,272
Income tax recoverable	3,779	5,466
	25,034	25,738

3. OTHER INCOMING RESOURCES

	2022 £	2021 £
Rent receivable	2,552	320
	2,552	320

4. COSTS OF CHARITABLE ACTIVITIES

Activity or project	Activities undertaken directly (note 5) £	Grants payable (note 6) £	Support costs (note 7) £	Total 2022 £	Total 2021 £
Church & ministry	7,944	-	5,984	13,928	12,288
Missions & giving	470	1,504	-	1,974	425
Property running costs	-	-	11,146	11,146	15,558
	8,414	1,504	17,130	27,048	28,271

5. ACTIVITIES UNDERTAKEN DIRECTLY

	2022 £	2021 £
Ministry fees	5,300	4,800
Pastoral & ministry expenses	1,577	1,358
Hospitality & outreach	1,537	365
	8,414	6,523

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6. GRANTS PAYABLE

	2022	2021
	£	£
Gifts to other charities (UK)	1,000	-
Gifts to individuals (UK)	504	60
	1,504	60

7. SUPPORT COSTS

	2022	2021
	£	£
Insurance	2,848	2,451
Advertising & promotion	1,042	1,416
Subscriptions & licences	352	683
Motoring & travel	332	80
Printing, postage, stationery	484	322
Website & IT	1,274	1,105
Heat, light & water	4,781	5,199
Telephone & internet	812	803
Repairs & maintenance	2,103	6,494
P.A. & worship equipment	507	987
Bank charges & interest	38	(334)
Independent Examiner's fee	720	660
Depreciation	1,837	1,822
	17,130	21,688

8. TRANSACTIONS WITH TRUSTEES

One trustee, Mr A King, was engaged in remunerated ministry during the year, receiving ministry fees of £5,300 (2021 - £4,800).

Mr King uses a personal credit card to purchase items for the charity. At the year-end the balance on this card was £1,606 – this is included under 'Other creditors' in note 11.

Mr King owed £63 to the charity at the year-end – this is included under 'Other debtors' in note 10.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9. FIXED ASSETS

	Land & buildings £	Equipment, fixtures & fittings £	Project fund Equipment £	TOTAL £
Cost or valuation				
As at 1 April 2021	95,839	11,851	1,072	108,762
Additions	-	1,037	-	1,037
Disposals	-	-	-	-
As at 31 March 2022	95,839	12,888	1,072	109,799
Depreciation				
As at 1 April 2021	14,814	11,465	1,072	27,351
Charge for the year	1,414	423	-	1,837
Disposals	-	-	-	-
As at 31 March 2022	16,228	11,888	1,072	29,188
Net book values				
As at 31 March 2022	79,611	1,000	-	80,611
As at 31 March 2021	81,025	386	-	81,411

10. DEBTORS

	2022 £	2021 £
Gift aid debtor	-	999
Prepayments	343	488
Other debtors	63	40
	<u>406</u>	<u>1,527</u>

11. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals	1,085	1,321
Other creditors	1,606	2,125
	<u>2,691</u>	<u>3,446</u>

LONGTON COMMUNITY CHURCH - STOKE ON TRENT

England & Wales - Charity number 1098345

Accounts

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT
FINANCIAL STATEMENTS
FOR
31 MARCH 2021

Charity Number 1098345

FINANSURE LIMITED

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CONTENTS	PAGES
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Statement of financial activities	6
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Notes to the financial statements	8 to 11

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

CHARITY INFORMATION

Charity number	1098345
Governing instrument	Declaration of Trust dated 7 February 2003
Trustees	Andy King Michael Selby Geoffrey Brown Judy Roebuck
Principal address	Longton Community Church Caroline Street Longton Stoke-on-Trent ST3 1DE
Independent examiner	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
Solicitors	Grindeys llp Glebe Court Stoke-on-Trent Staffordshire ST4 1ET

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the Charity.

GENERAL INFORMATION

The Charity is an unincorporated association, governed by a declaration of trust dated 7 February 2003.

Trustees

The trustees who acted during the year were Andy King, Michael Selby, Geoffrey Brown and Judy Roebuck. New trustees are appointed by the board of trustees, on the basis of their personal Christian faith and commitment to the objectives of the Charity.

In accordance with the trust deed there is always to be a minimum of three trustees and the number of trustees receiving paid remuneration from the Charity must always be a minority.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit, and the supplementary guidance on the advancement of religion for the public benefit, published by the Charity Commission in exercising their powers and duties.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The objectives of the Charity, as set out in the trust deed, are as follows:

1. To advance Christianity in Staffordshire and elsewhere, by any means or medium that is or may become available.
2. To relieve poverty and those who are in need because of sickness, age or some other reason.
3. To advance education both general and vocational for children or adults but always within the principles of the Christian faith.

Organisation

The trustees meet regularly, at least 4 times per year. Of the four trustees, Andy King is the treasurer handling day to day finance and bookkeeping.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2021

Related and Co-operating Charities

The Charity does not have any related charities.

The following are other Christian charities with which the Charity has links and which may therefore be regarded as co-operating charities:

- Lifelink International
- Northgate Church, Chester
- Longton Fellowship of Churches.

Reserving Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates to 3 months' unrestricted expenditure.

Risk Assessment

The trustees have considered the key operational, financial, and strategic risks that have a bearing on the Charity. Suitable management information is available to the trustees on a regular basis to monitor these risks, and allow any mitigating action to be taken to address them.

REVIEW OF FINANCIAL ACTIVITIES

The annexed accounts summarise the Charity's income and expenditure for the year. The principal source of income is individual donations and gifts together with income tax recovered through the Gift Aid scheme. The total of these comes to £25,738 representing 99% of total income (2020 - £22,241; 90%).

Total expenditure for the year was £28,271 (2020 – £25,224). The main areas of expenditure were ministry fees and running costs of the building from which the charity operates.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

TRUSTEES' ANNUAL REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2021

The trustees would like to take the opportunity to thank everyone who has donated to the charity and has helped further the objectives and aims of the charity. The Trustees also would like to thank all the volunteers who have worked hard and given their time during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)", and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on~~29th May 2022~~..... and is signed on their behalf by:

A King
.....
Andy King - Trustee

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2021

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 6 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 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.

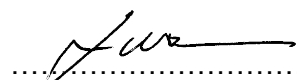
Basis of independent examiner's report

My examination was carried out in accordance with the 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.


.....
L M Howson MAAT
Independent Examiner

Dated 30th May 2022

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations received	2	25,738	-	25,738	22,241
Other incoming resources	3	320	-	320	2,488
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOMING RESOURCES		26,058	-	26,058	24,729
		<hr/>	<hr/>	<hr/>	<hr/>
RESOURCES EXPENDED					
Charitable activities					
Grants payable	4	60	-	60	611
Costs of activities	5	6,523	-	6,523	6,748
Support costs	6	21,028	-	21,028	17,205
Governance costs	7	660	-	660	660
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		28,271	-	28,271	25,224
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD		(2,213)	-	(2,213)	(495)
Balances brought forward		83,902	-	83,902	84,397
		<hr/>	<hr/>	<hr/>	<hr/>
Balances carried forward		81,689	-	81,689	83,902
		<hr/>	<hr/>	<hr/>	<hr/>

The charity has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

BALANCE SHEET

31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	9	81,411	83,233
CURRENT ASSETS			
Debtors	10	1,527	1,988
Cash at bank and in hand		2,197	176
		3,724	2,164
CREDITORS: amounts falling due within one year	11	(3,446)	(1,495)
		278	669
NET CURRENT ASSETS/(LIABILITIES)			
		81,689	83,902
FUNDS			
Unrestricted funds		81,689	83,902
TOTAL FUNDS		81,689	83,902

These financial statements were approved by the trustees on 29th May 2022.....
and are signed on their behalf by:

A King.....
Andy King

The notes on pages 8 to 11 form part of these financial statements.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Charities Act and applicable accounting standards.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of charitable activities are those incurred in achieving the objectives and activities of the charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if their value is greater than £100 and they have a life of more than one year.

Depreciation is calculated to write down the cost of fixed assets over their expected useful lives at the following rates:

- Property improvements 2% straight line
- Other fixed assets 25% straight line

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

2. VOLUNTARY INCOME

	2021	2020
	£	£
Tithes & offerings	20,272	17,265
Income tax recoverable	5,466	4,976
	<u>25,738</u>	<u>22,241</u>

3. OTHER INCOMING RESOURCES

	2021	2020
	£	£
Rent receivable	320	2,488
	<u>320</u>	<u>2,488</u>

4. GRANTS PAYABLE IN FURTHERANCE OF THE CHARITY'S OBJECTS

	2021	2020
	£	£
Gifts to other charities (UK)	-	520
Gifts to individuals (UK)	60	91
	<u>60</u>	<u>611</u>

5. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	2021	2020
	£	£
Ministry fees	4,800	5,350
Pastoral & ministry expenses	1,358	1,053
Hospitality & outreach	365	345
	<u>6,523</u>	<u>6,748</u>

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6. SUPPORT COSTS

	2021	2020
	£	£
Insurance	2,451	2,429
Advertising & promotion	1,416	1,495
Subscriptions & licences	683	1,135
Motoring & travel	80	152
Printing, postage, stationery	322	110
Website & IT	1,105	798
Heat, light & water	5,199	4,088
Telephone & internet	803	782
Repairs & maintenance	6,494	4,097
P.A. equipment	987	86
Bank charges & interest	(334)	175
Depreciation	1,822	1,858
	21,028	17,205

7. GOVERNANCE COSTS

	2021	2020
	£	£
Accountancy fees	660	660
	660	660

8. TRANSACTIONS WITH TRUSTEES

One trustee, Mr A King, was engaged in remunerated ministry during the year, receiving ministry fees of £4,800 (2020 - £5,750).

Mr King uses a personal credit card to purchase items for the charity. At the year-end the balance on this card was £995 – this is included under 'Other creditors' in note 11.

Also included in 'Other creditors' is an amount of £1,130 owing to Mr King at the year-end. This was repaid in the subsequent financial year.

LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9. FIXED ASSETS

	Land & buildings £	Equipment, fixtures & fittings £	Project fund Equipment £	TOTAL £
Cost or valuation				
As at 1 April 2020	95,839	11,851	1,072	108,762
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2021	<u>95,839</u>	<u>11,851</u>	<u>1,072</u>	<u>108,762</u>
Depreciation				
As at 1 April 2020	13,400	11,057	1,072	25,529
Charge for the year	1,414	408	-	1,822
Disposals	-	-	-	-
As at 31 March 2021	<u>14,814</u>	<u>11,465</u>	<u>1,072</u>	<u>27,351</u>
Net book values				
As at 31 March 2021	<u>81,025</u>	<u>386</u>	<u>-</u>	<u>81,411</u>
As at 31 March 2020	<u>82,439</u>	<u>794</u>	<u>-</u>	<u>83,233</u>

10. DEBTORS

	2021 £	2020 £
Gift aid debtor	999	1,739
Prepayments	488	249
Other debtors	40	-
	<u>1,527</u>	<u>1,988</u>

11. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Accruals	1,321	690
Other creditors	2,125	805
	<u>3,446</u>	<u>1,495</u>