

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

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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 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 on29th 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 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 30th May 2022

Finansure Limited, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

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
TOTAL INCOMING RESOURCES		26,058	-	26,058	24,729
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
TOTAL RESOURCES EXPENDED		28,271	-	28,271	25,224
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD		(2,213)	-	(2,213)	(495)
Balances brought forward		83,902	-	83,902	84,397
Balances carried forward		81,689	-	81,689	83,902

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)
NET CURRENT ASSETS/(LIABILITIES)		278	669
NET ASSETS		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
	25,738	22,241

3. OTHER INCOMING RESOURCES

	2021	2020
	£	£
Rent receivable	320	2,488

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

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

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
	6,523	6,748

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

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	95,839	11,851	1,072	108,762
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	14,814	11,465	1,072	27,351
Net book values				
As at 31 March 2021	81,025	386	-	81,411
As at 31 March 2020	82,439	794	-	83,233

10. DEBTORS

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

11. CREDITORS: amounts falling due within one year

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