

**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

<b>Charity number</b>	1098345
<b>Governing instrument</b>	Declaration of Trust dated 7 February 2003
<b>Trustees</b>	Andy King Michael Selby Geoffrey Brown Judy Roebuck
<b>Principal address</b>	Longton Community Church Caroline Street Longton Stoke-on-Trent ST3 1DE
<b>Independent examiner</b>	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Solicitors</b>	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 on .....8th 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**

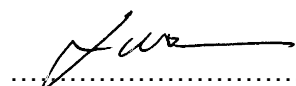
In connection with my examination, no matter has come to my attention:

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 .....

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

# **LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT**

## **STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2022**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Totals 2022 £</b>	<b>Totals 2021 £</b>
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Donations received	<b>2</b>	25,034	-	<b>25,034</b>	25,738
Other incoming resources	<b>3</b>	2,552	-	<b>2,552</b>	320
<b>TOTAL INCOMING RESOURCES</b>		<u>27,586</u>	<u>-</u>	<u><b>27,586</b></u>	<u>26,058</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	<b>4</b>	27,048	-	<b>27,048</b>	28,271
<b>TOTAL RESOURCES EXPENDED</b>		<u>27,048</u>	<u>-</u>	<u><b>27,048</b></u>	<u>28,271</u>
<b>NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD</b>		538	-	<b>538</b>	(2,213)
Balances brought forward		<u>81,689</u>	<u>-</u>	<u><b>81,689</b></u>	<u>83,902</u>
Balances carried forward		<u>82,227</u>	<u>-</u>	<u><b>82,227</b></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 £
<b>FIXED ASSETS</b>			
Tangible assets	9	80,611	81,411
<b>CURRENT ASSETS</b>			
Debtors	10	406	1,527
Cash at bank and in hand		3,901	2,197
		4,307	3,724
<b>CREDITORS:</b> amounts falling due within one year	11	(2,691)	(3,446)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		1,616	278
<b>NET ASSETS</b>		82,227	81,689
<b>FUNDS</b>			
Unrestricted funds		82,227	81,689
<b>TOTAL FUNDS</b>		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**

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

### **3. OTHER INCOMING RESOURCES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rent receivable	<b>2,552</b>	320

### **4. COSTS OF CHARITABLE ACTIVITIES**

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

### **5. ACTIVITIES UNDERTAKEN DIRECTLY**

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

# **LONGTON COMMUNITY CHURCH – STOKE-ON-TRENT**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

### **6. GRANTS PAYABLE**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gifts to other charities (UK)	<b>1,000</b>	-
Gifts to individuals (UK)	<b>504</b>	60
	<hr/>	<hr/>
	<b>1,504</b>	60
	<hr/>	<hr/>

### **7. SUPPORT COSTS**

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

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

### **10. DEBTORS**

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

### **11. CREDITORS: amounts falling due within one year**

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