

**LOCAL CHRISTIAN ASSEMBLY - VAUXHALL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	F P Chandler T L Edwards L W Boyd H M Okanga
<b>Charity number</b>	1100863
<b>Principal address</b>	Wanless Road Loughborough Junction London United Kingdom SE24 0HW
<b>Correspondence address</b>	47 Maidstone Road Gillingham Kent ME8 0DP
<b>Independent examiner</b>	M Wilkes FCA Azets Audit Services Globe House Eclipse Park Sittingbourne Road Maidstone Kent ME14 3EN

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# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

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# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2021*

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Objectives of the Charity are the promotion and advancement of the Christian Faith in accordance with the Charity's Statement of Beliefs. The Charity is active primarily, but not exclusively, in the Greater London area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have had regard to the Charity Commission's Guidelines on Public Benefit 2. Our activities are carefully monitored as being exclusively charitable in terms of our aims and objectives. We continue cooperating and networking with other churches around the country.

The main activities of the church were affected seriously by the first Covid Lockdown when churches were effectively closed for a season. However, because our activities revolve around preaching to our immediate beneficiaries, the members who actively support the local church, we were able to connect with them online. We could not remain open to welcome new members and visitors because of the restrictions. Nevertheless, testimonies and reports were regularly received, showing that the online ministry had been of great benefit in homes as well as in other countries. Street ministry was put on hold as well as direct ministry to children of all ages in workshops and Sunday schools, owing to safety reasons. The online Sunday school for all classes became a great success. Judging by parental feedback, all attendees were positively affected, despite the limiting circumstances.

Whether at church or online, subject matter was and is usually chosen by age and relevance e.g., family issues, moral dilemmas and challenging topics are typically covered. We look forward to resuming regular open-air evangelism, (followed by prayer meetings,) on a regular basis. This benefits the public directly who do contact us after reading the literature we distribute. This is our way of reaching out to the community including more deprived needy areas. Street preaching has been a successful activity taking the gospel to the public in a very impactful way. It is presented in a responsible way to the community, attempting to be as inoffensive as possible, and to prevent any reputational compromise. Prayer for converts can be immediate even on the pavement, Counselling is always available to regular members as well as strangers who request it and feedback positively. Our annual youth camp sadly needed to be cancelled this year owing to lockdown. The inspiration among the young people had been visible and we look forward to resuming. People had testified that their lives were changed and being a church, we are interested primarily in the impact on our local congregation. We believe that emphasis needs to be placed on family values, moral and ethical issues in the world today, and we intend to continue not only to preach but to practice them openly.

Each year new ideas and targets are set by way of an annual 'battle plan' to achieve even more effectively than the previous year, by building on the lessons learned and observations made. This is usually accomplished by team meetings as required where honest and constructive feedback is encouraged. We intend to continue this way of working and build on our successes.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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The streaming of our services online has become vital this year and more accessible than ever, as people have had to become accustomed to it. The availability of archived services has increasingly replaced the need for DVD recordings. This being the most central part of our ministry, we monitor closely the spiritual effectiveness of the broadcasts. The feedback has been excellent, and the viewer numbers continue to grow. Our skilled technical team have constantly monitored security, and we continue to provide the best we can. Although in lesser demand, labelled DVDs provide an effective evangelical tool, being available on request. A youth seminar was again not possible this year but impactful ministry has been available. Building repairs have been very extensive this year, including roof repairs, plastering of walls, air conditioning, toilets renovation, large auditorium screens, painting and ceiling restoration. Emphasis was placed on Covid safety, and installation of hands-free operation where possible. Air ventilation was installed at high cost but was seen as essential for congregational safety. The mission to Ottawa in Canada was a great success reaching many other nearby areas, but by online stream. The Easter Convention in Switzerland was cancelled. This was unfortunate because it enables a great deal of networking among European ministers. The August youth camp cancellation fortunately attracted a refund. It is normally a notable landmark and a very good and encouraging source of feedback from local and internationally invited young people. The end of year Thanksgiving was sadly cancelled, and would have been an opportunity to invite people from other churches. Travel generally became impossible owing to the UK restrictions. Great excitement and international interest accompanied the plan for a large concert in Victoria, London. It was sadly cancelled as well owing to the Covid19 pandemic in 2020.

#### **Achievements and performance**

The regular outdoor BBQ and dinner gatherings which enabled important fellowship and met a definite need for gathering in a relaxed social setting, were again postponed for safety reasons. A minimum of overseas ministers preached live and online and provided inspirational ministry which were archived for others to benefit from. They reached a healthy global audience, which ordinarily they would not have had access to.

#### **Financial review**

The net income for the year was £140,119 (2020 - £43,658). Details of income and expenditure are shown on pages 6, 11 - 13.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees continue to have a reserve in place for the ongoing prudent management of the assembly. This is intended to cover a maximum period of up to two years' activity costs should it be necessary. The income of the assembly is not greatly diversified as many others are who use quite different methods of fundraising. The trustees have focused on Gift Aid eligibility in the year, the results of which are reflected at Note 2. Accordingly the trustees believe it necessary that the charity holds an unrestricted reserve of at least £100,000 for this purpose, but based on 2021 charitable activity costs of £166,128 this justifies the significant general unrestricted fund balance at 31 March 2021.

There has been increasing discussion around a building project fund being opened for intended enlargement of our premises. This has been explained to the assembly and how it links effectively to gift aid. More informed and professional discussion with architects is required owing to the highly consequential nature of the project. Overall, in the unlikely event of any financial deficit, the trustees will make decisions to best protect and serve the interests of the assembly at the time. Any situational changes will be discussed comprehensively by the trustees and allocations of funding can be reassessed as required. A good example of this has been the very extensive expenditure on the church building during Lockdown. The trustees have therefore felt it necessary to designate each year a proportion of the unrestricted funds amounting to the net book value of the freehold building (see note 11) to help cover any future costs.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Plans for future periods**

Our long-term project to enlarge the building is still being re-assessed and is still 'on hold'. This is owing to the anticipated expense, and our ongoing ability to manage that level of financial risk. Our considerations have included the uncertainty of neighbourhood co-operation and parking limitations. A smaller extension project to enlarge the Sunday School space is still under ongoing consideration. The trustees have taken professional advice and an architect has visited to discuss the possibility of extending onto our flat roof area extend our Sunday school space. Further meetings are intended as to the feasibility of that plan going forward.

Childrens' plays are both popular and impactful in terms of children learning. Our aspiration is one play per year, but it depends on staff agreement, availability of time and the extent of restrictions.. Further musical events are planned, especially with the young people in mind. They can be labour intensive but rewarding. We continue to maintain the policy that we will not actually purchase 'external-use' equipment but rather hire because of constant upgrade in technology. Continuous and constant renovation of the church building is planned throughout the year, as required. More modern translation equipment is still under discussion to compete with the changing standards of modern technology. Pavement fly tipping in the area has fortunately reduced but we still report to the local council immediately upon any sighting. A shortage of parking is still a problem with the many developments in the immediate area, a concern we have and will continue to voice whenever we can.

### **Structure, governance and management**

The Local Christian Assembly-Vauxhall is a church. The charity is registered with the Charity Commission – number 1100863. The Charity Commission assisted greatly in the preparation of the new Constitution which was adopted on 9 November 2003.

Current reference and administrative information forms part of this report.

The Trustees who served during the year and up to the date of signature of the financial statements were:

F P Chandler  
T L Edwards  
L W Boyd  
H M Okanga

Mr Edwards and Mr Boyd were voted in by a unanimous vote of the Assembly on 29 February 1993. In 2003 Mr Chandler became the fourth trustee. The elected trustees are given the opportunity to resign or continue in office at each annual general meeting. On 21 January 2018 Mr Okanga was appointed as a trustee. The existing trustees have expressed their willingness to continue in office.

Mr Chandler is the Assembly's pastor and trustee ex-officio.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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The Local Christian Assembly - Vauxhall is governed by Trust Deed. The Board of Trustees must consist of not less than 3 members, but no more than 4 members, and include the pastor. The trustees are installed or removed purely by majority vote of the church. They may retire at the end of the year and a new trustee inducted to replace the post. Induction will involve exposure to the various aspects and routines of financial management. Induction will also include awareness of the relevant documents produced by the Charity Commission including CC3. They receive no remuneration for serving as Trustee. The pastor assists the trustee board on a daily basis with the affairs of the assembly. Typically expenditure decisions are routine and non-contentious. Any larger expenditure will require the full attention of the board, examining all reasons, merits and details provided in any request to purchase. The salary of the pastor is agreed by the trustee board in the absence of the pastor. Payment of the pastor is in accordance with the constitution.

The trustees govern the welfare of the church as a business group. They are elected to protect the church in its financial matters, its investments, the supervision of its property, and its expenditure. They prayerfully consider every move of progress, step-by-step, which involves church funds. For they shall be responsible to keep the church from indebtedness and the beneficiaries or members from burdens that are too great to bear financially. In the undertaking of any project, regardless what it is, they will typically bring the matter to the pastor, especially in the case of a larger more consequential decision, to enable comprehensive discussion.

### Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt a going concern basis in preparing the annual financial statements.

Further details regarding the adoption of the going concern basis can be found in note 1.2 to the financial statements.

The Trustees' report was approved by the Board of Trustees.

.....  
F P Chandler  
**Trustee**  
Dated: .....

.....  
T L Edwards  
**Trustee**  
Dated:.....

.....  
H M Okanga  
**Trustee**  
Dated: .....

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

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I report to the Trustees on my examination of the financial statements of Local Christian Assembly - Vauxhall (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**M Wilkes FCA**  
**Azets Audit Services**

Globe House  
Eclipse Park  
Sittingbourne Road  
Maidstone  
Kent  
ME14 3EN  
United Kingdom

Dated: .....

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED 31 MARCH 2021**

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	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	2	305,837	209,004
Investment income	3	410	857
		<hr/>	<hr/>
<b>Total income</b>		306,247	209,861
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	166,128	166,203
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		140,119	43,658
Fund balances at 1 April 2020		413,026	369,368
		<hr/>	<hr/>
<b>Fund balances at 31 March 2021</b>		553,145	413,026
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8		124,697		97,932
<b>Current assets</b>					
Debtors	9	34,681		27,421	
Cash at bank and in hand		400,385		292,339	
		<u>435,066</u>		<u>319,760</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(6,618)</u>		<u>(4,666)</u>	
Net current assets			428,448		315,094
<b>Total assets less current liabilities</b>			<u>553,145</u>		<u>413,026</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	11	67,182		69,558	
General unrestricted funds		<u>485,963</u>		<u>343,468</u>	
			553,145		413,026
			<u>553,145</u>		<u>413,026</u>

The financial statements were approved by the Trustees on .....

.....  
F P Chandler  
Trustee

.....  
T L Edwards  
Trustee

.....  
H M Okanga  
Trustee

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **1 Accounting policies**

#### **Charity information**

Local Christian Assembly - Vauxhall is a charity registered with the Charity Commission in England and Wales. The correspondence address is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given on page 1 of these financial statements.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have also considered the emerging impact of the COVID-19 virus on the future activities of charity. There has been a significant impact on the economy of the United Kingdom as a result of the pandemic, and the trustees have had to vary the traditional means of delivering church services and outreach to the congregation and wider community as well as exploring alternatives, with paramount focal point being on safe delivery to comply with UK Government guidelines. The charity is monitoring daily the effect of the outbreak and implementing measures for reducing any impact on the charity.

As a consequence of these factors and other evidence available to the trustees in respect of the charity's prospects, the trustees are satisfied that the charity has sufficient resources to meet its liabilities as they fall due for a period of at least 12 months from the date of signing these financial statements. Accordingly, the financial statements are prepared on a going concern basis and do not include adjustments which would be necessary if this basis of preparation was inappropriate.

#### **1.3 Charitable funds**

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when it becomes reclaimable under the Gift Aid scheme, or at the time of the donation (in the case of deeds of covenant).

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income includes bank interest receivable and is recognised on an accruals basis.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The charity's expenditure is allocated between staff costs, direct costs and support costs. The trustees believe all costs have been incurred in the furtherance of the charity's objectives and so are all regarded as expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% on cost
Fixtures, fittings & equipment	25% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

The freehold property is used exclusively to further the Charity's objectives.

The trustees have designated a fund amounting to the net book value of the freehold property at the year end to help cover any future enhancement expenditure.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.12 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No judgements or key assumptions were made in the preparation of the accounts.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	305,837	209,004
<b>Donations and gifts</b>		
Voluntary tithes and offerings (Gift Aided and non-Gift Aided)	271,870	182,746
Gift Aid tax recoverable	33,967	26,258
	305,837	209,004

All donations are attributable to unrestricted funds.

Donations comprise voluntary tithes and offerings, including associated Gift Aid tax recoverable where appropriate, and contributions towards the costs of the Youth Camp.

### 3 Investment income

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	410	857

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	Staff costs	Direct costs	Support costs	Total	Staff costs	Direct costs	Support costs	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Staff costs	66,692	-	-	66,692	67,357	-	-	67,357
Depreciation, impairment & loss on disposal of fixed assets	-	-	16,381	16,381	-	-	11,616	11,616
Motor and travelling expenses	-	4,847	-	4,847	-	9,579	-	9,579
Youth Expenses	-	(9,185)	-	(9,185)	-	30,027	-	30,027
Sundry expenses	-	1,988	-	1,988	-	1,519	-	1,519
Mission Support	-	11,869	-	11,869	-	20,157	-	20,157
Discretionary financial donations to individuals	-	13,313	-	13,313	-	4,068	-	4,068
Water rates	-	-	538	538	-	-	435	435
Building repairs	-	-	45,334	45,334	-	-	7,192	7,192
Light and heat	-	-	3,696	3,696	-	-	3,281	3,281
Telephone and streaming	-	-	4,012	4,012	-	-	5,054	5,054
Insurance	-	-	1,011	1,011	-	-	958	958
Independent examiner fees	-	-	2,300	2,300	-	-	2,200	2,200
Other professional services fees	-	-	3,332	3,332	-	-	2,760	2,760
	66,692	22,832	76,604	166,128	67,357	65,350	33,496	166,203
	66,692	22,832	76,604	166,128	67,357	65,350	33,496	166,203

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 5 Description of charitable activities

All expenditure is incurred to enable the charity to continue operating as a Church and it promotes and advances the Christian faith in accordance with its Statement of Beliefs. All expenditure is from unrestricted funds. Designated expenditure relates to depreciation on freehold property (note 11). The trustees do not consider a more detailed analysis of the costs by detailed activity to be cost-beneficial to the user of these accounts.

### 6 Trustees

Other than as disclosed in note 7, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year motor expenses of £4,847 (2020 - £4,410) were paid by way of reimbursement to one of the trustees. In addition other travel expenses totalling £0 (2020 - £5,169) were paid by way of reimbursement for one of the trustees to attend conventions in various locations as part of their duties for the charity.

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
	=====	=====
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries (including ER NI and pension)	66,692	67,357
	=====	=====

The pastor, Mr F P Chandler, is the only employee. In accordance with the constitution adopted on 9 November 2003, the pastor is a trustee ex-officio and as such can receive remuneration. The pastor must be, and is, excluded from any meeting where his remuneration and conditions are being discussed.

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 8 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2020	118,786	89,176	207,962
Additions	-	43,146	43,146
At 31 March 2021	118,786	132,322	251,108
<b>Depreciation and impairment</b>			
At 1 April 2020	49,228	60,802	110,030
Depreciation charged in the year	2,376	14,005	16,381
At 31 March 2021	51,604	74,807	126,411
<b>Carrying amount</b>			
At 31 March 2021	67,182	57,515	124,697
At 31 March 2020	69,558	28,374	97,932

The freehold property was used exclusively to further the charity's objectives.

The trustees have designated a fund amounting to the net book value of the freehold property at the year end to help cover any future enhancement expenditure.

### 9 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	33,968	26,258
Prepayments and accrued income	713	1,163
	34,681	27,421

### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	2,118	346
Accruals and deferred income	4,500	4,320
	6,618	4,666

# LOCAL CHRISTIAN ASSEMBLY - VAUXHALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Resources expended £	Balance at 31 March 2021 £
Fixed assets (building)	71,934	(2,376)	69,558	(2,376)	67,182
	<u>71,934</u>	<u>(2,376)</u>	<u>69,558</u>	<u>(2,376)</u>	<u>67,182</u>

The trustees have designated a fund amounting to the net book value of the freehold property at the year end to help cover any future enhancement expenditure.

### 12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).