

**THE LIFE CHURCH - MAIDSTONE**  
**TRUSTEES REPORT AND UNAUDITED ACCOUNTS (RECEIPTS AND PAYMENTS BASIS)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**THE LIFE CHURCH - MAIDSTONE**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>Trustees</b>	Simon Grimshaw - resigned 30 October 2020 Alan Pitt Jennifer Rhodes Garry Shoebrook David Thompson
<b>Leaders</b>	Garry Shoebrook David Thompson
<b>Governing Document</b>	Constitution dated 24 February 2008
<b>Charity Registration Number</b>	1123130
<b>Address for Correspondence</b>	2 Northdown Close Penenden Heath Maidstone Kent ME14 2ER
<b>Independent Examiner</b>	Nigel Hewson FCA DChA Hewsons 80 Woodhurst Avenue Orpington Kent BR5 1AT
<b>Bankers</b>	The Co-operative Bank p.l.c.

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## **THE LIFE CHURCH - MAIDSTONE**

### **REPORT OF THE TRUSTEES**

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

The Trustees have pleasure in submitting the Report and Accounts for the year to 31 March 2021.

#### **Objects of the charity**

The Trust seeks to demonstrate the Christian faith in action by advancing the Christian faith, relieving sickness and financial hardship and promoting and preserving good health, and advancing education, all in such ways and in such parts of the United Kingdom or the World as the trustees may from time to time think fit.

#### **Government**

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity.

#### **Objectives and activities**

The Life Church is a gathering of people who are committed to love and care for each other and the community they live in, as was taught by Jesus Christ, believing that lives can be changed and bettered by Godly and Biblical principles.

The church was led by 3 voluntary Christian workers Garry Shoebrook, Simon Grimshaw and David Thompson (all Trustees as required by Assemblies of God and the Constitution). Simon Grimshaw resigned from 30 October 2020 for personal reasons.

Due to the pandemic, the church held its last meeting in the building in Brewer Street Maidstone on Thursday 19 March 2020. However, over the whole year we managed to produce weekly video meetings for the members which are available through YouTube or the church website. David Thompson and Garry Shoebrook provided leadership and ministered to the members, providing a unity during a difficult time. There have also been weekly Zoom meetings for the members.

The church is affiliated to Assemblies of God and Evangelical Alliance organisations.

Due to the recent restrictions, there is only now the beginnings of meeting together in person in the church building. It is hoped that meetings for everyone, including worship, Scripture teaching, prayer, the Little Sparkles Club for babies and toddlers, and their parents/carers, and AA sessions will recommence soon.

The Life Church has continued to regularly support the charities Starfish Malawi, the Salvation Army food bank and Emmanuel Press.

The building is kept in good order and a fund is kept for upkeep and alterations, which are ongoing.

The cost of maintenance is high for such a large building and we attempt to carry out most of the work voluntarily through the people of The Life Church under the supervision of Alan Pitt, a Trustee and retired Safety Officer.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission. The trustees are implementing the small charity version of the 'Charity Governance Code'.

### **Achievements and performance**

After a difficult time in the past few years with pastors, a great deal of time and effort has been placed on building up and encouraging the church people. However, it is essential to have a Pastor for the church and Pastor Christopher Eke has been appointed to lead the church as from 1 April 2021. We are confident that he will provide a fresh start and good spiritual teaching.

Although the income has been greatly reduced in the past year due to not being able to take collections on Sunday mornings, the members have donated by BACS or cheque and we have covered all costs and continued to help people and charities.

### **Financial Review**

Receipts for the year of £43,144 (2020: £60,827). Payments in the year of £41,603 (2020: £54,198). The result was a surplus for the year of £1,541 (2020: £6,629). At the end of the year the church had cash balances of £150,367.

### **Reserves Policy**

The Board of Trustees has established a policy whereby free reserves held by the charity should be maintained at three months' normal expenditure, a total of around £10,000. Unrestricted funds held as bank and cash balances at the year end were £150,367. The Trustees are currently considering the most appropriate way these funds can be used in support of the objectives of the charity.

### **Risk Statement**

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Members of the church who work with children and vulnerable adults are all DBS checked through CCPAS and our procedures to ensure this are constantly maintained.

### **Trustees' Responsibilities**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the Trustees on July 2021 and signed on their behalf by:

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Jennifer Rhodes

**Independent Examiner's Report  
To the Trustees of  
The Life Church - Maidstone**

I report to the trustees on my examination of the accounts of the The Life Church Maidstone (the Trust) for the year ended 31 March 2021 on pages 5 to 9 following.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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 accounts to be reached.

Nigel Hewson FCA DChA  
Hewsons  
80 Woodhurst Avenue  
Orpington  
Kent  
BR5 1AT  
Dated: July 2021

**THE LIFE CHURCH - MAIDSTONE**  
**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Receipts</b>					
<i>Receipts from generated funds</i>					
Voluntary receipts	2	41,024	50	41,074	49,030
Activities for generating funds	3	589	-	589	8,019
Interest received		1,339	-	1,339	1,368
Other		142	-	142	2,410
Total Receipts		43,094	50	43,144	60,827
<b>Payments</b>					
Charitable activities	4	39,693	50	39,743	52,663
Governance costs	5	1,860	-	1,860	1,535
Total Payments		41,553	50	41,603	54,198
<b>Net Receipts/(Payments)</b>		1,541	-	1,541	6,629
Transfers between funds		-	-	-	-
Fund balances at 1 April 2020		148,826	-	148,826	142,197
<b>Fund balances at 31 March 2021</b>		150,367	-	150,367	148,826

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 7-9 form part of these accounts.

**THE LIFE CHURCH - MAIDSTONE**  
**STATEMENT OF ASSETS & LIABILITIES**  
**AS AT 31 MARCH 2021**

**1. Fixed Assets**

	Insurance Value 2021 £
The value of the assets owned are:	
Freehold Building	1,870,200
Church Contents	250,000
	<u>2,120,200</u>

**2. Bank & Cash Balances**

	2021 £	2020 £
Held at Bank	150,274	148,727
Cash float	93	99
	<u>150,367</u>	<u>148,826</u>

**3. Other Assets & Liabilities**

*Assets*

Gift aid tax recovery not yet received	1,515	1,986
	<u>1,515</u>	<u>1,986</u>

*Liabilities*

Unbilled fee for Accounts Prep & Independent Examination	1,740	1,740
Other creditors	-	-
	<u>1,740</u>	<u>1,740</u>

*Commitments*

Operating lease due within one year	1,488	1,488
Operating lease due between two and five years	1,860	3,348
	<u>3,348</u>	<u>4,836</u>

The accounts were approved by the trustees on July 2021 and signed on their behalf by:

\_\_\_\_\_  
 Jennifer Rhodes

The notes on page 7-9 form part of these accounts.

**THE LIFE CHURCH - MAIDSTONE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting Policies**

The accounts have been prepared on the Receipts & Payments basis with a Statement of Assets & Liabilities.

**2 Voluntary receipts**

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Offerings	12,935	-	12,935	6,029
Gift Aided Donations	21,891	-	21,891	25,103
Tax recovered	6,050	-	6,050	7,183
Other gifts & donations	148	50	198	10,715
	<u>41,024</u>	<u>50</u>	<u>41,074</u>	<u>49,030</u>

**3 Activities for Generating Funds**

Venue receipts	589	-	589	7,348
Café Zest	-	-	-	671
	<u>589</u>	<u>-</u>	<u>589</u>	<u>8,019</u>

**4 Charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
<b>a Direct Charitable Costs</b>				
Staff moving costs	7,500	-	7,500	-
Youth work	-	-	-	522
Children's work	148	-	148	1,550
Building expenses	5,326	-	5,326	9,271
Electricity & Gas	2,569	-	2,569	3,941
Water & sewerage	376	-	376	1,577
Telephones & internet	1,432	-	1,432	981
Insurance, Licences, etc.	5,451	-	5,451	5,549
Church events	-	-	-	615
Other Expenses	608	-	608	3,244
Grants paid	12,500	50	12,550	20,179
	<u>35,910</u>	<u>50</u>	<u>35,960</u>	<u>47,429</u>

Note 4c



# THE LIFE CHURCH - MAIDSTONE

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities - continued

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>b Support &amp; Administration</b>				
Administrative salaries & social security costs	2,240	-	2,240	3,600
Stationery & printing	1,543	-	1,543	1,634
	<u>3,783</u>	<u>-</u>	<u>3,783</u>	<u>5,234</u>
<b>Combined charitable activity cost</b>	<u>39,693</u>	<u>50</u>	<u>39,743</u>	<u>52,663</u>

### c Grants

	Institutions £	Individuals £	2021 £	2020 £
Mission support	3,550	650	4,200	9,542
Relief of poverty	7,650	700	8,350	10,637
	<u>11,200</u>	<u>1,350</u>	<u>12,550</u>	<u>20,179</u>

The main features of the grants made to Institutions were:

Emmanuel Press	£2,400
Starfish Malawi	£2,900
Barnabus Fund	£1,000
Salvation Army	£3,400
The Vine - Christians Against Poverty	£1,000

### 5 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Accounts and examination	1,860	-	1,860	1,535
	<u>1,860</u>	<u>-</u>	<u>1,860</u>	<u>1,535</u>

### 6 Staff & Trustees

The average monthly number of employees during the year was 1 (2020:1). Its activities are generally carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The total remuneration, excluding non-taxable reimbursement of expenses, for all employees was:

Salaries £2,240 (2020:£3,600), Employers National Insurance Contributions £nil (2020:£nil) and Pension Plan Contributions £nil (2020:£nil).

One trustee received travel, conference and subscriptions expenses of £50 in the year (2020: £453). Trustees were reimbursed expenditure incurred on behalf of the church.

# THE LIFE CHURCH - MAIDSTONE

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2021

#### 7 Funds

Analysis of Funds	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Unrestricted Funds:					
Building Fund	87,031	590	(5,317)	-	82,304
General Fund	59,489	42,356	(35,856)	-	65,989
Little Sparkles	172	-	(24)	-	148
Starfish Malawi	62	-	(62)	-	-
Charity Cards	331	148	(294)	-	185
Visiting Ministry	1,741	-	-	-	1,741
Total unrestricted	148,826	43,094	(41,553)	-	150,367
Restricted Funds:					
Other special offering and events	-	50	(50)	-	-
Total restricted	-	50	(50)	-	-
Total Funds	148,826	43,144	(41,603)	-	150,367