

LIFE CHURCH, BRACKLEY

England & Wales · Charity number 1128526

Details

Other names	THE SOURCE, BRACKLEY
Status	Registered
Legal form	Trust
Registered	2009-03-12
Register	View on the Charity Commission register

Contact

Address	6 Hardwick Hill Banbury Oxfordshire Ox16 2DA
Phone	07742546355
Email	info@lifechurchbrackley.com
Website	www.lifechurchbrackley.com

Activities

Objects: A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN BRACKLEY NORTHAMPTONSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.B TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FITC TO PROVIDE FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN BRACKLEY AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: We are a church family of ordinary people living out what it means to follow Jesus Christ everyday. We are a lively, relevant and relaxed church family in the heart of Brackley that is filled with the

Spirit of God and committed to: Learning, Caring, Worshipping, Sharing

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BRACKLEY, NORTHAMPTONSHIRE
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£73,718	£61,663	-	-
2023-12-31	£66,117	£62,421	-	-
2022-12-31	£49,536	£42,042	-	-
2021-12-31	£74,246	£66,874	-	-
2020-12-31	£96,242	£84,781	-	-

Trustees

Name	Role	Appointed
PAUL HODSON	Chair	2021-10-06
Glen Robinson		2018-02-09
Martin Goulder		2024-03-12
Nathanael Charles Cooke		2024-03-12

LIFE CHURCH, BRACKLEY

England & Wales - Charity number 1128526

Accounts

CHARITY REGISTERED NUMBER : 1128526

LIFE CHURCH, BRACKLEY

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

Tove Accountancy Ltd
Office 6, Town Hall
86 Watling Street East
Towcester
Northants
NN12 6BS

LIFE CHURCH, BRACKLEY
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No.	1128526	
Trustees	Glen Robinson Paul Hodson Martin Goulder Nathanael Cooke	appointed 12th March 2024 appointed 12th March 2024
Correspondence address	Life Church Brackley 25 Westminster Croft Brackley NN13 7ED	
Independent Examiner	Tove Accountancy Ltd Office 6, Town Hall 86 Watling Street East Towcester NN12 6BS	
Bankers	Lloyds Bank 30 Market Place Brackley NN13 7BA	
Constitution	Registered 12th March 2009	
Governing Document	Trust Deed dated 15th December 2008 as amended by resolution dated 9th February 2018	
Area of Operation	The Charity operates in locations in England and Wales Brackley, Northamptonshire	
Objectives	To advance the Christian faith and to relieve sickness and financial hardship and to promote and preserve good health and to provide facilities for recreation in the interests of social welfare.	

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Structure, Governance and Management

Life Church, Brackley has been led by a team which determines the strategies and spiritual direction of the church. This team has appointed trustees who are responsible for all required duties of the charity including legal compliance, finances, human resources and any property requirements. For a list of the trustees serving at the date of this report and those who served during the period of these accounts, please refer to the legal and administrative information page.

2. Objectives and Activities

The mission statement of the charity is:

"We are a church family of ordinary people living out what it means to follow Jesus Christ every day. We are a lively, relevant and relaxed church family in the heart of Brackley that is filled with the spirit of God and committed to: Learning, Caring, Worshipping and Sharing."

(see www.lifechurchbrackley.com)

3. Risk Management

LifeChurch Brackley is committed to wise governance and stewardship of our resources. We remain steadfast in our focus on safeguarding, ensuring compliance with relevant policies and guidelines. The Safeguarding Trustee, Dedicated Safeguarding Lead and staff have overseen the implementation of safeguarding policies, providing training to all relevant individuals. Reviews and updates have been conducted to maintain best practices, and the execution of safeguarding plans has been carried out with care and diligence. We remain dedicated to creating a safe and nurturing environment for all members of our community.

Appropriate steps have been taken to ensure all necessary DBS checks are made on those with any paid or volunteer responsibilities where they may be required. All required insurance cover is in place.

An ongoing review of the other major risks to which the church could be exposed is undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems are regularly reviewed.

4. Achievements and Performance

The past year has been one of steady and encouraging growth for LifeChurch Brackley in every area of our ministry. We are deeply thankful to God for His faithfulness and to our church family for their commitment and service. The following are some highlights from 2024:

Bringing the Good News of Jesus

We have continued to see growth in our mission to share the life and hope of Jesus with Brackley and the surrounding villages. The number of new people attending has increased, representing a rich diversity of nationalities, ages, and life stages — from singles to married couples, and young families to older members.

Community Outreach

Our heart for serving our community remains strong, with a focus on showing the love and generosity of Christ to those who may have little or no church background. This has been expressed through events such as our Comedy & Curry Night, Community BBQ, and, most recently, the launch of our regular Monday morning Mini Music Time for parents and toddlers.

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Youth Programme

This year, we successfully restructured and rebranded our youth ministries:

MiniChurch (ages 0–4)

JuniorChurch (ages 4–11)

Youth Church (ages 11–15)

Each group is led by a dedicated volunteer leader and team, supported by the Leadership Team and our Safeguarding Lead. Robust safeguarding measures remain in place, including DBS checks, training, and adherence to policy.

Volunteers

We are encouraged by a growing number of volunteers serving across hospitality, welcome, tech, worship, hosting, teaching, set-up, and take-down. While some gaps remain, the increased engagement has been a real blessing. Notably, our Lead Pastor, Leadership Team, and Trustees all continue to serve in their roles on a voluntary basis.

Staffing

Our paid staff team has grown modestly. Alongside our Church Administrator (2 days per week) and Youth Worker (1.5 days per week), we now have a part-time Bookkeeper on a fixed monthly retainer.

Mission Giving

We decided to give the majority of our mission support to the Msholozhi Clinic in South Africa. This vital service provides medical care to people in great need, many of whom are disadvantaged migrants without access to government healthcare.

Local Council Partnership

Our relationship with the local council has remained positive and collaborative. This has resulted in LifeChurch securing exclusive access to the extended Egerton Hall facility in early 2025 - an exciting development for our future ministry.

5. Fund Raising Policy

LifeChurch, Brackley receives funds through regular tithes from members and weekly church offerings. It does not employ the services of a professional fund-raiser or commercial participator.

6. Grant Making Policy

The intention is for the church to grant approximately ten percent of its income to external causes that are compatible and complimentary to the mission and charitable requirements of LifeChurch, Brackley. Mission disbursement for 2023 money has been set aside and allocated and payments will have been made early in 2024.

7. Financial Review

Income for 2024 was £73,718 (2023: £66,118), and expenditure was £61,663 (2023: £62,421). Reserves carried forward were £132,578 (2023: £120,522). Planned investment in staff is intended to enable the church to grow in the long term, which will bring in an increase in income and, whilst reserves are significant, the Trustees' view is that this is appropriate to enable the church to appoint an assistant pastor with security of at least two years once an appointment is made. We are grateful for an increase in the number of people giving regularly to LifeChurch, Brackley.

8. Investment Policy and Performance

The charity has no investment policy. Funds are held in a bank account to enable easy access.

9. Reserves Policy

The trustees have agreed that a 4 month working capital reserve is suitable. There are sufficient funds to provide this.

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

10. Plans for the Future

Share the Good News of Jesus

Continue to follow Jesus wholeheartedly, teach the Bible faithfully, and proclaim the life and hope of the Gospel through the ministry of LifeChurch Brackley.

Community Outreach

Build on our community events and develop opportunities such as the Community BBQ, Alpha, and Freedom in Christ courses.

Youth & Family Ministry

Expand the success of Mini Music Time by offering parenting courses in partnership with Care for the Family.

Staffing

Appoint a paid Assistant Pastor (part- or full-time) to support the Lead Pastor and Leadership Team, in the pastoral work of the Church, and the growth of either our Community Outreach or Youth Programme depending on their strengths.


Stewardship

Faithfully oversee the leadership, management, governance and safeguarding of all aspects of LifeChurch Brackley, seeking to serve the Lord faithfully, with integrity and excellence.

11. Closing Reflection

As Trustees, we are humbled and encouraged by the ways God is at work in and through LifeChurch Brackley. We remain committed to stewarding our resources, people, and opportunities wisely, and we look forward to the year ahead with faith and anticipation.

Signed Declaration of Trustees:


Signed Trustee Dated: **21 October 2025**
Print Name Paul Hodson

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF LIFE CHURCH, BRACKLEY**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024 as set out on the following pages.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 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.

and fair view' and the report is limited to those matter set out in the statement below.

Independent Examiner's Statement

In connection with my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect:-

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Act 2011.

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.

Donna Rowan Gold

Dated 17th June 2025

Donna Rowan Gold
For and on behalf of:
Tove Accountancy Ltd
Office 6 Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

LIFE CHURCH, BRACKLEY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Note	2024 Unrestricted Funds £	2024 Designated Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOME						
Donations and Legacies	3	73,118	600	0	73,718	66,117
Total Income		73,118	600	0	73,718	66,117
EXPENDITURE						
Charitable Activities	4	61,063	600	0	61,663	62,421
Total Expenditure		61,063	600	0	61,663	62,421
Net movement in funds		12,056	0	0	12,056	3696
Total funds brought forward		120,522			120,522	116826
Total funds carried forward		132,578	0	0	132,578	120,522

**LIFE CHURCH, BRACKLEY
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Note	2024 £	2024 £	2023 £	2023 £
Tangible Fixed Assets					
Tangible Assets	8		503		15
Current Assets					
Debtors	9	3,600		0	
Cash at bank and in hand	11	132,048		121,515	
		135,648		121,515	
Current Liabilities					
Amounts falling due within one year	10	3,573		1,008	
Net Current Assets			132,075		120,507
Total assets less current liabilities			132,578		120,522
Funds of the charity					
Unrestricted funds			132,578		120,522
Total Funds			132,578		120,522

Trustees responsibilities in relation to financial statements

On behalf of the trustees

Signed 

Trustee Date 21 October 2025

Print Name Paul Hodson

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with certainty.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred Income

Deposits received for the church weekend away are £2,565 (2024 £nil).

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided for at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	33.3% Straight Line on cost
Fixtures and Fittings	33.3% Straight Line on cost

3. INCOME

	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
a) Donations and Legacies					
Tithes & Offerings	60,673	600	0	61,273	54,992
Gift Aid reclaimed	12,445	0	0	12,445	11,126
	<u>73,118</u>	<u>600</u>	<u>0</u>	<u>73,718</u>	<u>66,118</u>
Total income	<u>73,118</u>	<u>600</u>	<u>0</u>	<u>73,718</u>	<u>66,118</u>

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. EXPENDITURE

	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
Expenditure on Charitable Activities					
Donations & Sponsorship	16,500	0	0	16,500	6,723
Welfare & Hospitality	232	0	0	232	270
Wages & pension	22,881	0	0	22,881	25,140
Rent	7,567	0	0	7,567	8,670
Intern Costs	0	0	0	0	7,000
Advertising/Promotion	298	0	0	298	269
Evangelism and Events	4,544	600	0	5,144	4,623
Church programmes	2,038	0	0	2,038	1,160
Training & Seminars	1,108	0	0	1,108	626
Printing, postage and stationery	454	0	0	454	380
Telephone and fax	30	0	0	30	446
Repairs and renewals	0	0	0	0	252
Insurance	689	0	0	689	863
Computer costs	2,345	0	0	2,345	3,135
Travelling expenses	303	0	0	303	375
Bank charge	156	0	0	156	132
Subscriptions	22	0	0	22	22
Office expenses	0	0	0	0	112
Sundry expenses	48	0	0	48	642
Depreciation	251	0	0	251	7
Accounting	1,597	0	0	1,597	1,575
	61,063	600	0	61,663	62,422
Total expenditure	61,063	600	0	61,663	62,422

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts

	2024	2023
	£	£
Independent examiner's fees	1,008	1,008
Other fees paid to the independent examiner	0	0
	1,008	1,008

6. PAID EMPLOYEES

6.1 Staff Costs

	2024	2023
	£	£
Salaries and wages	22,617	21,626
Social security costs	0	2,401
Pension costs (defined contribution scheme)	264	1,113
Other employee benefits	0	0
	22,881	25,140

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6.2 Average head count in the year

Charitable activities	1	1
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7. GRANTS PAYABLE greater than £1000

	2024	2023
	£	£
Pro-Vision International	8,000	2,000
Brackley Food Bank	1,000	1,500
Academia De Baschet Amiral	0	1,500
Helen and Douglas House	2,000	0
Morgan Family	5,000	0
	16,000	5,000
Grants to Individuals and Institutions under £1000		
Grants to Individuals & Institutions	500	650
Total	16,500	5,650

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024

8. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost	01/01/24 26,142	0	26,142
Additions	738	0	738
Disposals	0	0	0
Cost at	31/12/24 <u>26,879</u>	<u>0</u>	<u>26,880</u>
Depreciation	01/01/24 26,126	0	26,126
Charge	251	0	251
Disposal	0	0	0
Depreciation at	31/12/24 <u>26,377</u>	<u>0</u>	<u>26,377</u>
Net Book Value	31/12/24 503	0	503
Net Book Value	31/12/23 16	0	16

9. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
Gift Aid Debtor	0	0
Church weekend away deposit paid	3,600	0
	<u>3,600</u>	<u>0</u>

10. CREDITORS AND ACCRUALS

	2024	2023
	£	£
Accruals	1,008	1,008
Church weekend away deposits received from attendees	2,565	0
	<u>3,573</u>	<u>1,008</u>

11. CASH AT BANK

	2024	2023
	£	£
Lloyds TSB - Treasurers Account	132,048	121,515
	<u>132,048</u>	<u>121,515</u>

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31st December 2024 are represented by:				
Tangible Fixed Assets	503	0	0	503
Current Assets	135,648	0	0	135,648
Creditors: amounts falling due within one year	(3,573)	0	0	(3,573)
	<hr/> 132,578	<hr/> 0	<hr/> 0	<hr/> 132,578

13. DESIGNATED FUNDS

Income for designated funds was equal to expenditure from designated funds in the financial period.

14. RESTRICTED FUNDS

There were no restricted funds in the financial period.

15. PAYMENTS TO TRUSTEES

There were no payments made to Trustees or connected persons other than for the reimbursement of ordinary charitable activity expense claims.

16. LEASE OR HIRE PURCHASE AGREEMENTS

No finance leases or hire purchase agreements were undertaken in the financial period.

LIFE CHURCH, BRACKLEY

England & Wales - Charity number 1128526

Accounts

CHARITY REGISTERED NUMBER : 1128526

LIFE CHURCH, BRACKLEY

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

Tove Accountancy Ltd
Office 6, Town Hall
86 Watling Street East
Towcester
Northants
NN12 6BS

LIFE CHURCH, BRACKLEY
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No.	1128526
Trustees	G Robinson Paul Hodson Nathan Smith (resigned 25th July 2023)
Correspondence address	Life Church Brackley 25 Westminster Croft Brackley NN13 7ED
Independent Examiner	Tove Accountancy Ltd Office 6, Town Hall 86 Watling Street East Towcester NN12 6BS
Bankers	Lloyds Bank 30 Market Place Brackley NN13 7BA
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LIFE CHURCH, BRACKLEY
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Structure, Governance and Management

Life Church, Brackley has been led by a team which determines the strategies and spiritual direction of the church. This team has appointed trustees who are responsible for all required duties of the charity including legal compliance, finances, human resources and any property requirements.

For a list of the trustees serving at the date of this report and those who served during the period of these accounts, please refer to the legal and administrative information page.

2. Objectives and Activities

The mission statement of the charity is:

"We are a church family of ordinary people living out what it means to follow Jesus Christ every day. We are a lively, relevant and relaxed church family in the heart of Brackley that is filled with the spirit of God and committed to: Learning, Caring, Worshipping and Sharing."

(see www.lifechurchbrackley.com)

2023 was a year of consolidation, as well as being marked by the introduction of a long-term plan. The church's meeting venue moved from Brackley Football Club to Egerton Hall, which is a more suitable venue. The Football Club wasn't available every Sunday, so the new venue is more reliable as well as being in the heart of the new estate, and having a lower rental cost.

3. Risk Management

Appropriate steps have been taken to ensure all necessary DBS checks are made on those with any paid or volunteer responsibilities where they may be required. All required insurance cover is in place.

The Safeguarding policy has been reviewed and updated and Safeguarding training sessions are delivered to paid and volunteer staff, including trustees.

An ongoing review of the other major risks to which the church could be exposed is undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems are regularly reviewed.

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. Achievements and Performance

Numbers attending Sunday meetings have remained roughly consistent throughout the year.

LifeChurch Brackley works alongside Christians in Sport providing joint internships for young people. The following are some highlights from 2023:-

- Weekly Sunday services.
- Life groups continue to meet.
- Continuing pastoral support for people in need in the community.
- The church has continued to seek a new pastor. As yet without success, however the recruitment team are satisfied that the best approach has been taken. There is no urgent pressure to find someone - it is agreed that it is better to wait for the right person than put undue pressure and risk appointing someone not suitable.
- The paid staff now consists of a treasurer, an administrator and a children's worker. The team are mutually supportive. The cost is being met from ongoing income.
- Two community barbeques were held with excellent attendance, which helped to raise the profile of the church in its new location.
- The church held messy church events which continue to attract local families.
- Monthly prayer and praise events have been held and formed a key part of the children's spiritual life.

5. Fund Raising Policy

LifeChurch, Brackley receives funds through regular tithes from members and weekly church offerings. It does not employ the services of a professional fund-raiser or commercial participator.

6. Grant Making Policy

The intention is for the church to grant approximately ten percent of its income to external causes that are compatible and complimentary to the mission and charitable requirements of LifeChurch, Brackley. Mission disbursement for 2023 money has been set aside and allocated and payments will have been made early in 2024.

7. Financial Review

Income for 2023 was £66,117 (2022 £49,536), and expenditure was £62,421 (2022 £42,042). Reserves carried forward were £120,521 (2022 £116,825).

Whilst this would not have been sufficient to pay for a new pastor, reserves have increased and the church is in a stronger place to make an appointment than 12 months ago.

Investment in staff is intended to enable the church to grow in the long term, which will bring in an increase in income. Whilst reserves are significant, the Trustees view is that this is appropriate to enable the church to appoint a pastor with security of at least two years once an appointment is made.

8. Investment Policy and Performance

The charity has no investment policy. Funds are held in a bank account to enable easy access.

**LIFE CHURCH, BRACKLEY
TRUSTEES REPORT CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2023**

9. Reserves Policy

The trustees have agreed that a 4 month working capital reserve is suitable. There are sufficient funds to provide this.

10. Plans for the Future

The church will continue with the activities carried out in 2023 which are outlined under the achievements and performance heading in this report.

A key plan for the future is to find the right person to be appointed as the new pastor of the church. However, as noted, the recruitment process in relation to this is ongoing and is being undertaken with care to ensure that the right person is chosen for the role.

Signed Declaration of Trustees:



Signed
Print Name Paul Hodson

Trustee Dated: 21st April 2024

.....

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF LIFE CHURCH, BRACKLEY**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023 as set out on the following pages.

Responsibilities and basis of report

As the charity's trustees, 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 which gives me cause to believe that in any material respect:-

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Donna Rowan Gold

Dated 21.04.24

Donna Rowan Gold

For and on behalf of:

Tove Accountancy Ltd

Office 6 Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

LIFE CHURCH, BRACKLEY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Note	2023 Unrestricted Funds £	2023 Designated Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME						
Donations and Legacies	3	66,117	0	0	66,117	49,536
Total Income		66,117	0	0	66,117	49,536
EXPENDITURE						
Charitable Activities	4	62,421	0	0	62,421	42,042
Total Expenditure		62,421	0	0	62,421	42,042
Net movement in funds		3,696	0	0	3,696	7,494
Total funds brought forward		116,825	0	0	116,825	109,331
Total funds carried forward		120,521	0	0	120,521	116,825

**LIFE CHURCH, BRACKLEY
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Note	2023 £	2023 £	2022 £	2022 £
Tangible Fixed Assets					
Tangible Assets	8		15		0
Current Assets					
Gift Aid Debtor	9	0		2,474	
Cash at bank and in hand	11	121,515		116,085	
		121,515		118,559	
Current Liabilities					
Amounts falling due within one year	10	1,008		1,734	
Net Current Assets			120,507		116,825
Total assets less current liabilities			120,521		116,825
Funds of the Charity					
Unrestricted funds			120,521		116,825
Total Funds			120,521		116,825

Trustees responsibilities in relation to financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011.

On behalf of the trustees



Signed

.....

Trustee

Date

21st April 2024

.....

Print Name

Paul Hodson

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided for at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	33.3% Straight Line on cost
Fixtures and Fittings	33.3% Straight Line on cost

3. INCOME

	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
a) Donations and Legacies					
Tithes & Offerings	54,992	0	0	54,992	39,812
Gift Aid reclaimed	11,126	0	0	11,126	9,724
	66,117	0	0	66,117	49,536
Total Income	66,117	0	0	66,117	49,536

**LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

4. EXPENDITURE

	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
Expenditure on Charitable Activities					
Donations & Sponsorship	6,723	0	0	6,723	518
Welfare & Hospitality	270	0	0	270	0
Wages & pension	25,140	0	0	25,140	17,092
Rent	8,670	0	0	8,670	5,761
Intern Costs	7,000	0	0	7,000	7,000
Advertising/Promotion	269	0	0	269	1,297
Evangelism and Events	4,623	0	0	4,623	1,555
Church programmes	1,160	0	0	1,160	1,026
Training & Seminars	626	0	0	626	1,266
Printing, postage and stationery	380	0	0	380	469
Telephone and fax	446	0	0	446	332
Repairs and renewals	252	0	0	252	0
Insurance	863	0	0	863	949
Computer Costs	3,135	0	0	3,135	647
Travelling expenses	375	0	0	375	83
Bank Charges	132	0	0	132	3
Subscriptions	22	0	0	22	1,296
Office expenses	112	0	0	112	103
Sundry expenses	642	0	0	642	457
Depreciation	7	0	0	7	652
Accounting	1,575	0	0	1,575	1,536
	62,421	0	0	62,421	42,042
Total expenditure	62,421	0	0	62,421	42,042

**LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts

	2023	2022
	£	£
Independent examiner's fees	1,008	1,008
Other fees paid to the independent examiner	0	0
	1,008	1,008

6. PAID EMPLOYEES

6.1 Staff Costs

	2023	2022
	£	£
Salaries and wages	21,626	14,304
Social security costs	2,401	1,624
Pension costs (defined contribution scheme)	1,113	1,164
Other employee benefits	0	0
Total staff costs	25,140	17,092

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

6.2 Average head count in the year

Charitable activities	1	1
-----------------------	----------	----------

7. GRANTS PAYABLE greater than £1000

	2023	2022
	£	£
Pro-Vision International	2,000	0
Brackley Food Bank	1,500	0
Academia De Baschet Amiral	1,500	0
	5,000	0
Grants to Individuals and Institutions under £1000		
Grants to Individuals & Institutions	650	518
Total	5,650	518

**LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8. TANGIBLE FIXED ASSETS

		Equipment	Fixtures & Fittings	Total
		£	£	£
Cost	01/01/23	50,160	7,701	57,861
Additions		22	0	22
Disposals		(24,041)	(7,701)	(31,742)
Cost at	31/12/23	<u>26,141</u>	<u>0</u>	<u>26,141</u>
Depreciation	01/01/23	50,160	7,701	57,861
Charge		6	0	6
Disposal		(24,041)	(7,701)	(31,742)
Depreciation at	31/12/23	<u>26,126</u>	<u>0</u>	<u>26,125</u>
Net Book Value	31/12/23	15	0	15
Net Book Value	31/12/22	0	0	0

9. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Gift Aid Debtor	<u>(0)</u>	<u>2,474</u>

10. CREDITORS AND ACCRUALS

	2023	2022
	£	£
Accruals	<u>1,008</u>	<u>1,008</u>

11. CASH AT BANK

	2023	2022
	£	£
Lloyds TSB - Treasurers Account	<u>121,515</u>	<u>116,085</u>
	<u>121,515</u>	<u>116,085</u>

**LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31st December 2023 are represented by:				
Tangible Fixed Assets	15	0	0	15
Current Assets	121,515	0	0	121,515
Creditors: amounts falling due within one year	(1,008)	0	0	(1,008)
	<hr/> 120,521	<hr/> 0	<hr/> 0	<hr/> 120,521 <hr/>

13. DESIGNATED FUNDS

There were no restricted funds in the financial period.

14. RESTRICTED FUNDS

There were no restricted funds in the financial period.

15. PAYMENTS TO TRUSTEES

There were no payments made to Trustees or connected persons other than for the reimbursement of ordinary charitable activity expense claims.

16. LEASE OR HIRE PURCHASE AGREEMENTS

No finance leases or hire purchase agreements were undertaken in the financial period.

LIFE CHURCH, BRACKLEY

England & Wales - Charity number 1128526

Accounts

CHARITY REGISTERED NUMBER : 1128526

LIFE CHURCH, BRACKLEY

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

Tove Accountancy Ltd
Office 6, Town Hall
86 Watling Street East
Towcester
Northants
NN12 6BS

LIFE CHURCH, BRACKLEY
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No.	1128526
Trustees	G Robinson Paul Hodson Nathan Smith
Correspondence address	Life Church Brackley 25 Westminster Croft Brackley NN13 7ED
Constitution	Registered 12th March 2009
Governing Document	Trust Deed dated 15th December 2008 as amended by resolution dated 9th February 2018
Area of Operation	Charity operates in locations in England and Wales Brackley, Northamptonshire
Objectives	To advance the Christian faith and to relieve sickness and financial hardship and to promote and preserve good health and to provide facilities for recreation in the interests of social welfare.

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022

Structure, Governance and Management

Life Church, Brackley has been led by a team which determines the strategies and spiritual direction of the church. This team has appointed trustees who are responsible for all required duties of the charity including legal compliance, finances, human resources and any property requirements.

Objectives and Activities

The mission statement of the charity is:

"We are a church family of ordinary people living out what it means to follow Jesus Christ every day. We are a lively, relevant and relaxed church family in the heart of Brackley which is filled with the spirit of God and committed to learning, caring, worshipping and sharing."

2021 was a year of

Risk Management

Appropriate steps have been taken to ensure all necessary DBS checks are made on those with any paid or volunteer responsibilities where they may be required. All required insurance cover is in place.

The safeguarding policy has been reviewed and updated and training sessions are delivered to paid and volunteer staff.

An ongoing review of the other major risks to which the church could be exposed is undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems are regularly reviewed.

Achievements and Performance

Numbers attending the regular online services have remained consistent throughout the year and have been equivalent with those attending in person previously. Physical attendance was less initially as people grew in confidence to return to physical meetings.

LifeChurch Brackley works alongside Christians in Sport providing 6 joint internships for young people and the following are some highlights:-

- Weekly prayers - on-line
- Weekly Sunday services
- Relaunch of Life Groups by holding initial sessions to gain buy in
- Continuing pastoral support for people in need in the community
- One to one mentoring of teenagers in the church
- Christmas theatre event hosted for Saltmine at Southfields School

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2022

Fund Raising Policy

Life Church, Brackley receives funds through regular tithes from members and weekly church offerings. It does not employ the services of a professional fund-raiser or commercial participator.

Grant Making Policy

The intention is for the church to grant approximately 10% of its income to external causes which are compatible with and complimentary to the mission and charitable requirements of Life Church, Brackley.

Financial Review

Income for 2022 was £00,000, and expenditure was £00,000. Reserves carried forward were £000,000. It is intended that expenditure will not exceed income in 2022 except for the
There are sufficient funds held.

Investment Policy and Performance

The charity has no investment policy. Funds are held in a bank account to enable easy access.

Reserves Policy

The trustees have agreed that a 4 month working capital reserve is suitable. There are sufficient funds to provide this.

Plans for the Future

The church will review the use of the Football Club and any additional

Signed Declaration of Trustees:

Signed	Paul Hodson	Trustee	Dated:
Print Name	Paul Hodson		

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF LIFE CHURCH, BRACKLEY**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2022 as set out on the following pages.

Responsibilities and basis of report

As the charity's trustees, 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 which gives me cause to believe that in any material respect:-

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Nadine Pickworth

Dated



Nadine Pickworth

For and on behalf of:

Tove Accountancy Ltd

Office 6 Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

LIFE CHURCH, BRACKLEY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Note	2022 Unrestricted Funds £	2022 Designated Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOME						
Donations and Legacies	3a	49,018	518	0	49,536	74,246
Charitable Activities	3b	0	0	0	0	0
Investments	3c	0	0	0	0	0
Total Income		49,018	518	0	49,536	74,246
EXPENDITURE						
Raising Funds	4a	0	0	0	0	0
Charitable Activities	4b	41,524	518	0	42,042	66,874
Other Expenditure	4c	0	0	0	0	0
Total Expenditure		41,524	518	0	42,042	66,874
Net movement in funds		7,494	0	0	7,494	7,372
Total funds brought forward		109,331	0	0	109,331	101,959
Total funds carried forward		116,825	0	0	116,825	109,331

LIFE CHURCH, BRACKLEY
BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Tangible Fixed Assets					
Tangible Assets	8		0		652
Current Assets					
Gift Aid Debtor	9	2,474		2,566	
Cash at bank and in hand	11	116,085		107,121	
		<u>118,559</u>		<u>109,687</u>	
Current Liabilities					
Amounts falling due within one year	10	1,734		1,008	
		<u>116,825</u>		<u>108,679</u>	
Net Current Assets			116,825		108,679
Total assets less current liabilities			<u>116,825</u>		<u>109,331</u>
Funds of the Charity					
Designated			0		0
Unrestricted funds			116,825		109,331
Restricted funds			0		0
Total Funds			<u>116,825</u>		<u>109,331</u>

Trustees responsibilities in relation to financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011.

On behalf of the trustees

Signed	Paul Hodson	Trustee	Date	
Print Name	Paul Hodson			

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is provided for at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	33.3% Straight Line on cost
Fixtures and Fittings	33.3% Straight Line on cost

3. INCOME

	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
a) Donations and Legacies					
Tithes & Offerings	39,294	518	0	39,812	62,025
Gift Aid reclaimed	9,724	0	0	9,724	12,221
Legacies	0	0	0	0	0
Grants from other charities	0	0	0	0	0
	49,018	518	0	49,536	74,246
b) Charitable Activities					
Evangelism and Events	0	0	0	0	0
Sale of Tickets	0	0	0	0	0
Sundry Income	0	0	0	0	0
	0	0	0	0	0
c) Investments					
Bank Interest	0	0	0	0	0
	0	0	0	0	0
Total Income	49,018	518	0	49,536	74,246

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. EXPENDITURE	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
a) Expenditure on Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Expenditure on Charitable Activities					
Donations & Sponsorship	0	518	0	518	6,100
Welfare & Hospitality	0	0	0	0	722
Youth Work	0	0	0	0	788
Wages & pension	17,092	0	0	17,092	16,695
Rent	5,761	0	0	5,761	7,315
Intern Costs	7,000	0	0	7,000	17,586
Advertising/Promotion	1,297	0	0	1,297	61
Evangelism and Events	1,555	0	0	1,555	2,160
Church programmes	1,026	0	0	1,026	0
Training & Seminars	1,266	0	0	1,266	1,474
Printing, postage and stationer	469	0	0	469	126
Telephone and fax	332	0	0	332	998
Repairs and renewals	0	0	0	0	922
Insurance	949	0	0	949	940
Computer Costs	647	0	0	647	1,192
Travelling expenses	83	0	0	83	47
Bank Charges	3	0	0	3	0
Subscriptions	1,296	0	0	1,296	804
Office rent	0	0	0	0	4,500
Office expenses	103	0	0	103	0
Sundry expenses	457	0	0	457	1,246
Depreciation	652	0	0	652	2,190
Accounting	1,536	0	0	1,536	1,008
	41,524	518	0	42,042	66,874
c) Other Expenditure					
	0	0	0	0	0
Total expenditure	41,524	518	0	42,042	66,874

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts	2022	2021
	£	£
Independent examiner's fees		1,008
Other fees paid to the independent examiner	0	0
	<u>0</u>	<u>1,008</u>

6. PAID EMPLOYEES

6.1 Staff Costs	2022	2021
	£	£
Salaries and wages	14,304	15,767
Social security costs	1,624	0
Pension costs (defined contribution scheme)	1,164	928
Other employee benefits	0	0
Total staff costs	<u>17,092</u>	<u>16,695</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

6.2 Average head count in the year

Charitable activities	<u>1</u>	<u>1</u>
-----------------------	----------	----------

7. GRANTS PAYABLE greater than £1000

	2022	2021
	£	£
Pro-Vision International	0	0
Nicodermus Trust	0	0
	<u>0</u>	<u>0</u>
Grants to Individuals and Institutions under £1000		
Grants to Individuals & Institutions	0	6,100
	<u>0</u>	<u>6,100</u>
Total	<u>0</u>	<u>6,100</u>

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

8. TANGIBLE FIXED ASSETS

		Equipment Fixtures & Fittings		Total
		£	£	£
Cost	01/01/22	50,160	7,701	57,861
Additions		0	0	0
Disposals		0	0	0
Cost at	31/12/22	<u>50,160</u>	<u>7,701</u>	<u>57,861</u>
Depreciation	01/01/22	49,508	7,701	57,209
Charge		652	0	652
Disposal		0	0	0
Depreciation at	31/12/22	<u>50,160</u>	<u>7,701</u>	<u>57,861</u>
Net Book Value	31/12/22	0	0	0
Net Book Value	31/12/21	652	0	652

9. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Gift Aid Debtor	<u>2,474</u>	<u>2,566</u>

10. CREDITORS AND ACCRUALS

	2022	2021
	£	£
Accruals	<u>1,734</u>	<u>1,008</u>

11. CASH AT BANK

	2022	2021
	£	£
Lloyds TSB - Treasurers Account	<u>116,085</u>	<u>107,121</u>
	<u>116,085</u>	<u>107,121</u>

LIFE CHURCH, BRACKLEY
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31st December 2022 are represented by:				
Tangible Fixed Assets	0			0
Current Assets	118,559	0	0	118,559
Creditors: amounts falling due within one year	(1,734)			(1,734)
	116,825	0	0	116,825

13. DESIGNATED FUNDS

There were no designated funds in the financial period.

14. RESTRICTED FUNDS

	Balance 01-Jan-22 £	Income £	Expenditure £	Balance 31-Dec-22 £
Intern Costs	0	0	0	0
Ukraine	0	518	518	0
Brackley Food Bank	0	0	0	0
	0	518	518	0

15. PAYMENTS TO TRUSTEES

There were no payments made to Trustees or connected persons other than for the reimbursement of ordinary charitable activity expense claims.

16. LEASE OR HIRE PURCHASE AGREEMENTS

No finance leases or hire purchase agreements were undertaken in the financial period.

LIFE CHURCH, BRACKLEY

England & Wales - Charity number 1128526

Accounts

CHARITY REGISTERED NUMBER : 1128526

LIFE CHURCH, BRACKLEY

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

Tove Accountancy Ltd
Office 6, Town Hall
86 Watling Street East
Towcester
Northants
NN12 6BS

LIFE CHURCH, BRACKLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No.	1128526
Trustees	D Withers (resigned 1st July 2021) G Robinson A Britchfield (resigned 5th October 2021) Paul Hodson (appointed 6th October 2021) Nathan Smith (appointed 29th June 2021)
Correspondence Address	Life Church Brackley c/o Brackley Baptist Church Waynflete Close Brackley Northants NN13 6AE 25 Westminster Croft Brackley NN13 7ED
Accounting Start Date	01/01/2021
Accounting Closing Date	31/12/2021
Constitution	Registered 12th March 2009
Governing Document	Trust Deed dated 15th December 2008 as amended by resolution dated 9th February 2018
Objects	<p>A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN BRACKLEY NORTHAMPTONSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.</p> <p>B TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT</p> <p>C TO PROVIDE FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN BRACKLEY AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT</p>
Area of Operation	Charity operates in locations in England and Wales Brackley, Northamptonshire

LIFE CHURCH, BRACKLEY
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

Structure, Governance and Management

LifeChurch, Brackley has been led by a leadership team which determines the strategies and spiritual direction of the church. This team has appointed trustees who are responsible for all required duties of the charity including legal compliance, finances, human resources and any property requirements.

Objectives and Activities

The mission statement of the charity is:

"We are a church family of ordinary people living out what it means to follow Jesus Christ everyday. We are a lively, relevant and relaxed church family in the heart of Brackley that is filled with the Spirit of God and committed to: Learning, Caring, Worshipping, Sharing" (see www.lifechurchbrackley.com).

2021 was a year of further adaptation and change as a result of varying Covid-19 restrictions. The year began with on-line church services, children and youth programmes and progressed to mid-week home group gatherings, spiritual discipleship courses and training and education as restrictions eased. As the year progressed, the church began to meet, initially taking great care to comply with social distancing and mask wearing. By the year end, the church was meeting in largely normal circumstances.

Risk Management

Appropriate steps have been taken to ensure all necessary DBS checks are made on those with any paid or volunteer responsibilities where they might be required. All required insurance cover is in place.

The Safeguarding policy has been reviewed and updated and Safeguarding training sessions are delivered to paid and volunteer staff.

An on-going review of the other major risks to which the church could be exposed is undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems are regularly reviewed.

Achievements and Performance

Numbers attending the regular on-line services have remained consistent throughout the year and have been equivalent with those attending in person previously. Physical attendance was less initially as people grew in confidence to return to physical meetings.

The church ended the lease with Brackley Baptist Church during the year, for both worship space and office space. The church moved to the Brackley Football Club for Sunday meetings and other meetings such as Alpha to enable a greater missional impact in the community.

LifeChurch Brackley works alongside Christians in Sport providing 6 joint internships for young people.

The following are some 2021 highlights:

- Weekly prayers - on-line
- Weekly Sunday services
- Relaunch of Life Groups by holding initial sessions to gain buy in and establish the model used
- Continuing pastoral support for people in need in the community
- One to one mentoring of teenagers in the church
- Christmas theatre event hosted for Saltmine at Southfields School

**LIFE CHURCH, BRACKLEY
TRUSTEES REPORT CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Fund Raising Policy

LifeChurch, Brackley receives funds through regular tithes from members and weekly church offerings. It does not employ the services of a professional fund-raiser or commercial participator.

Grant Making Policy

The intention is for the church to grant approximately ten percent of its income to external causes that are compatible and complimentary to the mission and charitable requirements of LifeChurch Brackley.

Financial Review

Income for 2021 was £74,246 while expenditure was £66,784. Reserves carried forward were £109,331. It is intended that expenditure will not exceed income in 2022 except for the possible initial costs of a paid pastor if they are recruited during the year. There are sufficient funds in reserves to cover an initial shortfall if required.

Investment Policy and Performance

The charity has no investment policy. Funds are held in a bank account to enable easy access.

Reserves Policy

The trustees have agreed that a 4 month working capital reserve is suitable. There are sufficient funds to provide this.

Plans for the Future

The church will review the use of the Football Club and any additional staffing requirement during 2022.

Signed Declaration of Trustees:

Signed	Paul Hodson	Trustee	Dated:	25/05/2022
Print Name	Paul Hodson			

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE CHURCH, BRACKLEY

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2021 as set out on the following pages.

Responsibilities and basis of report

As the charity's trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Nadine Pickworth

Dated

27/05/2022

Nadine Pickworth

For and on behalf of:

Tove Accountancy Ltd

Office 6 Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

LIFE CHURCH, BRACKLEY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2021

	Note	2021 Unrestricted Funds £	2021 Designated Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOME						
Donations and Legacies	3a	60,234	-	14,012	74,246	93,475
Charitable Activities	3b	-	-	-	-	2,767
Investments	3c	-	-	-	-	-
Total Income		60,234	-	14,012	74,246	96,242
EXPENDITURE						
Raising Funds	4a	-	-	-	-	-
Charitable Activities	4b	52,862	-	14,012	66,874	84,781
Other Expenditure	4c	-	-	-	-	-
Total Expenditure		52,862	-	14,012	66,874	84,781
Net movement in funds		7,372	-	-	7,372	11,461
Total funds brought forward		101,959	-	-	101,959	90,498
Total funds carried forward		109,331	-	-	109,331	101,959

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	33.3% Straight Line on cost
Fixtures and Fittings	33.3% Straight Line on cost

3. INCOME

	2021 Unrestricted Funds £	2021 Designated Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
a) Donations and Legacies					
Tithes & Offerings	48,013	-	14,012	62,025	80,836
Gift Aid reclaimed	12,221	-	-	12,221	12,638
Legacies	-	-	-	-	-
Grants from other charities	-	-	-	-	-
	60,234	-	14,012	74,246	93,474
b) Charitable Activities					
Evangelism and Events	-	-	-	-	2,767
Sale of Tickets	-	-	-	-	-
Sundry Income	-	-	-	-	-
	-	-	-	-	2,767
c) Investments					
Bank Interest	-	-	-	-	-
	-	-	-	-	-
Total Income	60,234	-	14,012	74,246	96,241

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

4. EXPENDITURE

	2021 Unrestricted Funds £	2021 Designated Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
a) Expenditure on Raising Funds	0	0	0	0	0
b) Expenditure on Charitable Activities					
Donations & Sponsorship	6,100			6,100	928
Welfare & Hospitality	722			722	75
Youth Work	788			788	985
Wages & pension	16,695			16,695	24,959
Rent	7,315			7,315	4,218
Intern Costs	3,574		14,012	17,586	30,422
Advertising/Promotion	61			61	461
Evangelism and Events	2,160			2,160	3,742
Training & Seminars	1,474			1,474	664
Printing, postage and stationery	126			126	189
Telephone and fax	998			998	715
Repairs and renewals	922			922	379
Insurance	940			940	944
Computer Costs	1,192			1,192	1,599
Motor and travelling expenses	47			47	16
Bank Charges	0			0	0
Subscriptions	804			804	898
Office rent	4,500			4,500	6,000
Sundry expenses	1,246			1,246	598
Depreciation	2,190			2,190	5,981
Examination fees	1,008			1,008	1,008
	52,862	0	14,012	66,874	84,781
c) Other Expenditure	0	0	0	0	0
Total expenditure	52,862	0	14,012	66,874	84,781

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts

	2021	2020
	£	£
Independent examiner's fees	1,008	1,008
Other fees paid to the independent examiner	0	0
	<u>1,008</u>	<u>1,008</u>

6. PAID EMPLOYEES

6.1 Staff Costs

	2021	2020
	£	£
Salaries and wages	15,767	23,323
Social security costs	0	(514)
Pension costs (defined contribution scheme)	928	1,038
Other employee benefits	0	0
Total staff costs	<u>16,695</u>	<u>23,847</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

6.2 Average head count in the year

Charitable activities	<u>1</u>	<u>2</u>
-----------------------	----------	----------

7. GRANTS PAYABLE greater than £1000

	2021	2020
	£	£
Pro-Vision International	2,000	0
Nicodermus Trust	3,500	0
	<u>5,500</u>	<u>0</u>
Grants to Individuals and Institutions under £1000		
Grants to Individuals & Institutions	<u>600</u>	<u>928</u>
Total	<u>6,100</u>	<u>928</u>

8. TANGIBLE FIXED ASSETS

		Equipment	Fixtures & Fittings	Total
		£	£	£
Cost	01/01/21	50,160	7,701	57,861
Additions		0	0	0
Disposals		0	0	0
Cost at	31/12/21	<u>50,160</u>	<u>7,701</u>	<u>57,861</u>
Depreciation	01/01/21	48,031	6,988	55,019
Charge		1,477	713	2,190
Disposal		0	0	0
Depreciation at	31/12/21	<u>49,508</u>	<u>7,701</u>	<u>57,209</u>
Net Book Value	31/12/21	652	(0)	652
Net Book Value	31/12/20	2,129	713	2,842

9. DEBTORS AND PREPAYMENTS

	31/12/21	31/12/20
	£	£
Gift Aid Debtor	<u>2,566</u>	<u>3,179</u>

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

10. CREDITORS AND ACCRUALS

	<u>31/12/21</u>	<u>31/12/20</u>
	<u>£</u>	<u>£</u>
Accruals	1,008	1,008

11. CASH AT BANK

	<u>31/12/21</u>	<u>31/12/20</u>
	<u>£</u>	<u>£</u>
Lloyds TSB - Treasurers Account	107,121	96,946
	<u>107,121</u>	<u>96,946</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	£	£	£	£
Fund Balances at 31st December 2020 are represented by:				
Tangible Fixed Assets	652			652
Current Assets	109,687	0	0	109,687
Creditors: amounts falling due within one year	(1,008)			(1,008)
	<u>109,331</u>	<u>0</u>	<u>0</u>	<u>109,331</u>

13. DESIGNATED FUNDS

There were no designated funds in the financial period.

14. RESTRICTED FUNDS

	Note	Balance 01-Jan-21	Income	Expenditure	Balance 31-Dec-21
		£	£	£	£
Intern Costs		0	14,012	14,012	0
Brackley Food Bank		0	0	0	0
		<u>0</u>	<u>14,012</u>	<u>14,012</u>	<u>0</u>

15. PAYMENTS TO TRUSTEES

During the period the following payments were made to trustees:-

Emily Withers	£368	Freelance communication services
Tara Smith	£15,265	Salary

There were no other payments made to Trustees or connected persons other than for the reimbursement of ordinary charitable activity expense claims.

16. LEASE OR HIRE PURCHASE AGREEMENTS

No finance leases or hire purchase agreements were undertaken in the financial period.
There is a 3 year lease for office space at £7,000 pa which expires 31st December 2021

LIFE CHURCH, BRACKLEY

England & Wales - Charity number 1128526

Accounts

CHARITY REGISTERED NUMBER : 1128526

LIFE CHURCH, BRACKLEY

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDING 31ST DECEMBER 2020

Tove Accountancy Ltd
Office 6, Town Hall
86 Watling Street East
Towcester
Northants
NN12 6BS

LIFE CHURCH, BRACKLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No.	1128526
Trustees	D Withers G Robinson A Britchfield (appointed 31/03/2020) V Thorne (resigned 31/03/2020)
Correspondence Address	LifeChurch Brackley c/o Brackley Baptist Church Waynflete Close Brackley Northants NN13 6AE
Accounting Start Date	01/01/2020
Accounting Closing Date	31/12/2020
Constitution	Registered 12th March 2009
Governing Document	Trust Deed dated 15th December 2008 as amended by resolution dated 9th February 2018
Objects	<p>A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN BRACKLEY NORTHAMPTONSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.</p> <p>B TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT</p> <p>C TO PROVIDE FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN BRACKLEY AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT</p>
Area of Operation	Charity operates in locations in England and Wales Brackley, Northamptonshire

**LIFE CHURCH, BRACKLEY
TRUSTEES REPORT
FOR THE YEAR ENDING 31ST DECEMBER 2020**

Structure, Governance and Management

LifeChurch, Brackley has been led by a leadership team which determines the strategies and spiritual direction of the church. This team has appointed trustees who are responsible for all required duties of the charity including legal compliance, finances, human resources and any property requirements.

Objectives and Activities

The mission statement of the charity is:

"We are a church family of ordinary people living out what it means to follow Jesus Christ everyday. We are a lively, relevant and relaxed church family in the heart of Brackley that is filled with the Spirit of God and committed to: Learning, Caring, Worshipping, Sharing" (see www.lifechurchbrackley.com).

2020 was a year of adaptation as a result of Covid-19 restrictions. Activities of LifeChurch, Brackley were changed to provide on-line church services, children and youth programmes, mid-week home group gatherings, spiritual discipleship courses, and training and education. Despite restrictions, community assistance and the staging of special outreach events continued but less frequently.

Risk Management

Appropriate steps have been taken to ensure all necessary DBS checks are made on those with any paid or volunteer responsibilities where they might be required. All required insurance cover is in place.

The Safeguarding policy has been reviewed and updated and Safeguarding training sessions are delivered to paid and volunteer staff.

An on-going review of the other major risks to which the church could be exposed is undertaken and systems are implemented to mitigate those risks where possible. Both the risks and systems are regularly reviewed.

Achievements and Performance

Numbers attending the regular on-line services have remained consistent throughout the year and have been equivalent with those attending in person previously.

Very sadly, LifeChurch Brackley's Children and Youth Worker lost her fight against cancer and died in August. She had put in place programmes of support, teaching and worship for young people, and these have continued throughout 2020 though almost all have been provided on-line. A new staff member has been recruited to oversee these initiatives.

LifeChurch Brackley works alongside Christians in Sport providing 6 joint internships for young people.

The following are some 2020 highlights:

- Weekly prayers - on-line
- Weekly Zoom Sunday services
- Weekly ladies coffee morning
- Several 'Messy Church' events for families
- 7 specially recorded YouTube services for the community including a Carol Service watched by 1,000
- Continuing pastoral support for people in need in the community
- Books and other teaching materials provided to local schools for Christmas

**LIFE CHURCH, BRACKLEY
TRUSTEES REPORT CONTINUED
FOR THE YEAR ENDING 31ST DECEMBER 2020**

Fund Raising Policy

LifeChurch, Brackley receives funds through regular tithes from members and weekly church offerings. It does not employ the services of a professional fund-raiser or commercial participator.

Grant Making Policy

The intention is for the church to grant approximately ten percent of its income to external causes that are compatible and complimentary to the mission and charitable requirements of LifeChurch Brackley.

Financial Review

Income for 2020 was £96,242 while expenditure was £84,781. There was an expected deficit to allow for the cost of preparing accommodation for interns and other missional initiatives. Reserves carried forward were £101,959. It is intended that expenditure will not exceed income in 2021.

Investment Policy and Performance

The charity has no investment policy.

Reserves Policy

The trustees have agreed that a 4 month working capital reserve is suitable. There are sufficient funds to cover this.

Plans for the Future

Restrictions allowing, to explore the possibility of a new venue that allows for greater missional impact in the community. To continue with the intern partnership with Christians In Sport.

To continue to support international mission partnerships in order to share resources and help alleviate poverty.

Signed Declaration of Trustees:

Signed

.......... Trustee

Dated:

26.1.2021

Print Name

.....DAVID WITHERS.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE CHURCH, BRACKLEY

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020 as set out on the following pages.

Responsibilities and basis of report

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

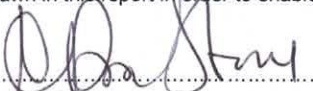
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.



Angela Parry-Stone

For and on behalf of:

Tove Accountancy Ltd

Office 6 Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

Dated

28/04/2021

LIFE CHURCH, BRACKLEY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31ST DECEMBER 2020

	Note	2020 Unrestricted Funds £	2020 Designated Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
INCOME						
Donations and Legacies	3a	68,578	-	24,897	93,475	93,700
Charitable Activities	3b	2,767	-	-	2,767	4,350
Investments	3c	-	-	-	-	-
Total Income		71,345	-	24,897	96,242	98,050
EXPENDITURE						
Raising Funds	4a	-	-	-	-	-
Charitable Activities	4b	59,884	-	24,897	84,781	122,516
Other Expenditure	4c	-	-	-	-	-
Total Expenditure		59,884	-	24,897	84,781	122,516
Net movement in funds		11,461	-	-	11,461	24,466
Total funds brought forward		90,498	-	-	90,498	114,964
Total funds carried forward		101,959	-	-	101,959	90,498

LIFE CHURCH, BRACKLEY

BALANCE SHEET

AS AT 31ST DECEMBER 2020

	Note	2020	2019
Tangible Fixed Assets			
Tangible Assets	8	2,842	6,868
Current Assets			
Gift Aid Debtor	9	3,179	4,544
Cash at bank and in hand	11	96,946	80,094
		<u>100,125</u>	<u>84,639</u>
Current Liabilities			
Amounts falling due within one year	10	1,008	1,008
		<u> </u>	<u> </u>
Net Current Assets		99,117	83,631
Total assets less current liabilities		<u><u>101,959</u></u>	<u><u>90,498</u></u>
Funds of the Charity			
Designated		0	0
Unrestricted funds		101,959	90,498
Restricted funds		0	0
		<u> </u>	<u> </u>
Total Funds		<u><u>101,959</u></u>	<u><u>90,498</u></u>

Trustees responsibilities in relation to financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011.

On behalf of the trustees

Signed  Trustee Date 26.4.2021

Print Name DAVID WITHERS

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31ST DECEMBER 2020

1. BASIS OF PREPERATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31ST DECEMBER 2020

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred Income

No material item of deferred income has been included in the accounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	33.3% Straight Line on cost
Fixtures and Fittings	33.3% Straight Line on cost

3. INCOME

	2020 Unrestricted Funds £	2020 Designated Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
a) Donations and Legacies					
Tithes & Offerings	55,940	-	24,897	80,836	78,938
Gift Aid reclaimed	12,638	-	-	12,638	14,762
Legacies	-	-	-	-	-
Grants from other charities	-	-	-	-	-
	68,578	-	24,897	93,475	93,700
b) Charitable Activities					
Evangelism and Events	2,767	-	-	2,767	4,350
Sale of Tickets	-	-	-	-	-
Sundry Income	-	-	-	-	-
	2,767	-	-	2,767	4,350
c) Investments					
Bank Interest	-	-	-	-	-
	-	-	-	-	-
Total Income	71,345	-	24,897	96,242	98,050

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31ST DECEMBER 2020

4. EXPENDITURE	2020 Unrestricted Funds £	2020 Designated Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
a) Expenditure on Raising Funds	0	0	0	0	0
b) Expenditure on Charitable Activities					
Donations & Sponsorship	428		500	928	4,228
Welfare & Hospitality	75			75	540
Youth Work	985			985	3,984
Wages & pension	24,959			24,959	46,030
Rent	4,218			4,218	7,000
Intern Costs	6,025		24,397	30,422	26,211
Advertising/Promotion	461			461	353
Evangelism and Events	3,742			3,742	13,108
Training & Seminars	664			664	1,264
Printing, postage and stationery	189			189	860
Telephone and fax	715			715	892
Repairs and renewals	379			379	404
Insurance	944			944	934
Computer Costs	1,599			1,599	836
Motor and travelling expenses	16			16	38
Bank Charges	0			0	0
Subscriptions	898			898	912
Office rent	6,000			6,000	7,426
Sundry expenses	596			596	632
Depreciation	5,981			5,981	5,855
Examination fees	1,008			1,008	1,008
	59,884	0	24,897	84,781	122,516
c) Other Expenditure	0	0	0	0	0
Total expenditure	59,884	0	24,897	84,781	122,516

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31ST DECEMBER 2020

5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts

	2020	2019
	£	£
Independent examiner's fees	1,008	1,008
Other fees paid to the independent examiner	0	0
	<u>1,008</u>	<u>1,008</u>

6. PAID EMPLOYEES

6.1 Staff Costs

	2020	2019
	£	£
Salaries and wages	23,323	37,502
Social security costs	(514)	5,379
Pension costs (defined contribution scheme)	1,038	2,671
Other employee benefits	0	0
Total staff costs	<u>23,847</u>	<u>45,552</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

6.2 Average head count in the year

Charitable activities	<u>2</u>	<u>3</u>
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7. GRANTS PAYABLE greater than £1000

	2020	2019
	£	£
Christians In Sport	0	4,000
	<u>0</u>	<u>4,000</u>
Grants to Individuals and Institutions under £1000		
Grants to Individuals & Institutions	0	0
	<u>928</u>	<u>228</u>
Total	<u>928</u>	<u>4,228</u>

8. TANGIBLE FIXED ASSETS

		Equipment	Fixtures & Fittings	Total
		£	£	£
Cost	01/01/20	48,204	7,701	55,905
Additions		1,956	0	1,956
Disposals		0	0	0
Cost at	30/12/20	<u>50,160</u>	<u>7,701</u>	<u>57,862</u>
Depreciation	01/01/20	44,617	4,421	49,038
Charge		3,414	2,567	5,981
Disposal		0	0	0
Depreciation at	30/12/20	<u>48,031</u>	<u>6,988</u>	<u>55,019</u>
Net Book Value	30/12/20	<u>2,129</u>	<u>713</u>	<u>2,842</u>
Net Book Value	31/12/19	<u>3,587</u>	<u>3,280</u>	<u>6,868</u>

9. DEBTORS AND PREPAYMENTS

	31/12/20	31/12/19
	£	£
Gift Aid Debtor	<u>3,179</u>	<u>4,544</u>

LIFE CHURCH, BRACKLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31ST DECEMBER 2020

10. CREDITORS AND ACCRUALS

	31/12/20	31/12/19
	£	£
Accruals	1,008	1,008

11. CASH AT BANK

	31/12/20	31/12/19
	£	£
Lloyds TSB - Treasurers Account	96,946	80,094
	96,946	80,094

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund Balances at 31st December 2020 are represented by:				
Tangible Fixed Assets	2,842			2,842
Current Assets	100,125	0	0	100,125
Creditors: amounts falling due within one year	(1,008)			(1,008)
	101,959	0	0	101,959

13. DESIGNATED FUNDS

There were no designated funds in the financial period.

14. RESTRICTED FUNDS

	Note	Balance 01-Jan-20 £	Income £	Expenditure £	Balance 30-Dec-20 £
Intern Costs		0	24,397	24,397	0
Brackley Food Bank		0	500	500	0
		0	24,897	24,897	0

15. PAYMENTS TO TRUSTEES

During the period Emily Withers was paid £631.25 for Freelance Communication services

There were no other payments made to Trustees or connected persons other than for the reimbursement of ordinary charitable activity expense claims.

16. LEASE OR HIRE PURCHASE AGREEMENTS

No finance leases or hire purchase agreements were undertaken in the financial period.

There is a 3 year lease for office space at £7,000 pa which expires 31st December 2021