

LIGHT AND LIFE FREE METHODIST CHURCH EAST CORNWALL

England & Wales · Charity number 1128866

Details

Other names	LIGHT AND LIFE CHURCH ST AUSTELL, LIGHT AND LIFE FMC EAST CORNWALL, BODMIN LIGHT AND LIFE CHURCH, ST AUSTELL FOODBANK, ST AUSTELL LIGHT AND LIFE CHURCH
Status	Registered
Legal form	Trust
Registered	2009-03-27
Register	View on the Charity Commission register

Contact

Address	Light & Life Centre Unit 4-5 Brunel Business Park The Sidings St. Austell PL25 4TJ
Phone	0172665313
Email	staustell@lightandlife.co.uk
Website	www.lightandlife.co.uk/staustell

Activities

Objects: 3.2.1 THE FURTHERANCE OF THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE FREE METHODISTCHURCH IN ACCORDANCE WITH THE DOCTRINES, DISCIPLINES AND USAGE'S OF THAT CHURCH,AND IN ACCORDANCE WITH THE STATEMENT OF BELIEFS FOR THE TIME BEING OF THE FREEMETHODIST CHURCH (AS PRESENTLY SET OUT IN THE APPENDIX TO THIS DOCUMENT) IN SUCHWAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROMTIME TO TIME MAY THINK FIT;3.2.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOODHEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGHTHE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM ORTHE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3.2.3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM ORTHE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.3.3 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTINGTHE OBJECTS.

Activities: Promoting and spreading the gospel of Jesus Christ and enabling ordinary people to live out their faith. To relieve sickness and financial hardship and to promote and preserve good health through funds, goods or services of any kind including through the provision of pastoral advice and support and the advancement of education. To run St Austell Foodbank seeded by the Trussel Trust.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£442,915	£373,973	-	-
2023-12-31	£330,565	£337,874	-	-
2022-12-31	£324,801	£392,447	-	-
2021-12-31	£363,968	£350,723	-	-
2020-12-31	£383,228	£371,543	-	-

Trustees

Name	Role	Appointed
David Horwell		2021-04-19
Fay Lewry		2025-04-27
Peter Godfrey		2023-04-26
Timothy Rowe		2024-04-21

Accounts

Annual Report of Light and Life Free Methodist Church East Cornwall

Registered Charity Number 1128866

For the year ended 31 December 2024



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Reference and administrative details

For the year ended 31 December 2024

Name of charity: Light and Life Free Methodist Church East Cornwall

Charity registration number: 1128866

Trustees:	P Godfrey	Chair
	N Day	(Resigned 21 April 2024)
	D Horwell	
	F Lewry	(Appointed 27 April 2025)
	M Wisheart	(Resigned 27 April 2025)
	T Rowe	(Appointed 21 April 2024)

Other key management personnel:	P Godfrey	Lead Pastor (St Austell)
	J Langford	Lead Pastor (Bodmin)
	T Haig	Assistant Pastor (St Austell)
	A Payne	Foodbank Manager (St Austell)

Registered office and principal address:

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

Independent examiner

S Day
Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Bankers:

Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Trustees' report for the year ended 31 December 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

In submitting their report and the financial statements for the year ended 31 December 2024, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

Structure, governance and management

Light and Life Free Methodist Church East Cornwall is part of the Free Methodist Church UK conference. More locally we are part of a family of Light and Life Free Methodist (FM) churches across Cornwall. Light and Life FM Church East Cornwall is led by Pastor Pete Godfrey and a trustee from each church within the charity. The trustees are elected annually at the Annual Society Meetings by the charity's members. The Light and Life churches in the charity are part of the Free Methodist Churches in the UK Conference and the organisation structure is in keeping with The Free Methodist Book of Discipline. All members of the congregation who feel Light and Life is their spiritual home are encouraged to attend a membership course with a view to becoming members.

Objectives and activities

The charity is committed to promoting and spreading the gospel of Jesus Christ and enabling ordinary people to live out their faith. Contemporary worship services with relevant biblical messages are complemented with bible based, engaging and educational courses and practical community pastoral care and help. Our mission statement is: 'To see God's love transform lives as we follow him'.

Where appropriate the charity also aims to relieve sickness and financial hardship and to promote and preserve good health through funds, goods or services of any kind including through the provision of pastoral advice and support and the advancement of education.

Our missionary focus is the east region of Cornwall but extends to the rest of Cornwall where we are part of a larger family of Light and Life churches. The focus continues in our connection and involvement with the ministry of the Free Methodist Church nationally and internationally.

Public benefit statement

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

Light & Life Free Methodist Church East Cornwall has continued to grow and develop the work of the charity during 2024. The churches in St Austell and Bodmin are both growing and serving their communities.

Sunday attendance across East Cornwall has grown this year as is shown by the figures below with an average weekly attendance of 169.

a. St Austell	2017	2018	2019	2020	2021	2022	2023	2024
Average Sunday morning attendance	123	127	135	101	89	97	128	133
Number of conversions	10	26	20	5	9	7	12	11
Number of people baptised	9	6	12	0	3	4	10	5
Total number of members	76	67	66	68	57	67	72	77
Total received into membership	5	9	3	9	0	12	11	9
b. Bodmin	2017	2018	2019	2020	2021	2022	2023	2024
Average Sunday afternoon attendance	35	30	32	38	37	34	34	36
Number of conversions	0	3	3	3	1	1	1	1
Number of people baptised	0	0	0	0	4	6	1	0
Total number of members	7	14	15	15	16	20	22	21
Total received into membership	7	7	0	0	4	4	4	1
c. East Cornwall	2017	2018	2019	2020	2021	2022	2023	2024
Average Sunday morning attendance	205	209	220	139	126	131	162	169
Number of conversions	10	35	26	8	10	8	13	12
Number of people baptised	9	9	12	0	7	10	11	5
Total number of members	108	103	101	83	73	87	94	98
Total received into membership	19	16	5	9	4	16	15	10

St Austell

The faith community is continuing to grow in experience of God and in relationship with one another. There is a welcoming atmosphere that guests appreciate, and we see people regularly visiting when they are in the area.

As in previous years, we organised several large community events with Family Fun Days at Easter and in August with over 200 people attending each event from the locality. In addition to these we hosted a Christmas Pantivity and Carols and Buffet evening. We also did several events in the town centre giving away craft bags and engaging with the community.

We continue to invest in children and young people within the church and the community with groups both on a Sunday and mid-week. To enhance this, we have added to the staff team with the appointment of a part time youth worker. This enabled us to take a group of young people to SPREE and TAG, two regional events. We've also begun regular all age services.

We also appointed a part time operations manager.

We ran a successful course for people in the community to explore faith which played a large part in the number of conversions during the year.

There continue to be regular church events such as the prayer meetings, youth group and the community group called Chill 'n' Chat.

The number of 'Growth Groups' for small numbers meeting in homes has increased from 4 to 7. We launched a new ministry called 'Celebrate Recovery' focused on supporting people find freedom from hurts, hang-ups and habits. The variety of groups, combined with the work through the Foodbank, has enabled us to develop our heart and vision to provide a place of practical and spiritual help and healing. As well as church activities, we rent rooms to outside groups for meetings and training sessions.

Community Mission

The foodbank continues to develop in both ministry and capacity. Alongside supporting people with food, we continue to focus on developing wider support to address underlying causes of poverty. This includes the CMA Debt Centre as well as partnership with external agencies. We also continue to provide regular Life Skills courses and have a dedicated part-time Citizen's Advice worker on site.

We have also developed a partnership with St Austell Healthcare enabling us to host regular Support Hubs and Mental Health Hubs, providing a space where people can find all the help they need in one place during one of our 'Chill n Chat' sessions.

We continue to operate satellites in both Roche and St Stephen.

Across all sites we have over 60 people supporting the work of the foodbank in some way. We continue to work pro-actively with other agencies throughout the town, supplying surplus stock to other local charities. We have strong relationships with local supermarkets where we hold collection days that are staffed by a variety of people from other agencies and churches and are repeatedly astounded by the generosity of our community. Local churches, businesses, organisations, and people continue to provide food donations.

2024 figures for those provided a 3-day food parcel are lower than the previous year though we are starting to see these increase again:

Vouchers Issued – 1,723
Adults fed – 2,510
Children fed – 1,314
Total people fed – 3,824

World Mission

During 2024 we continued to support David Abbott as an itinerant children's evangelist. His reports following each trip contain inspiring accounts of how children's lives are being transformed through prayer and ministry.

We also held a fundraising event to support the work of Tearfund and have given a number of one-off gifts to a variety of people and organisations involved in Christian mission around the world.

We have begun to develop specific partnerships in Bulgaria and Malawi.

Bodmin

We continued to be able to use our redundant shop on Fore Street and now allow another local charity to use 81B as a storage facility. We continue to make the most of 81A, using it up to 6 times a week, with BYP (Bodmin Youth Project) also using it on Friday nights. It has been essential for both SkillSHARE and the expansion of our offering to the local community.

We have focused on enabling more people to lead our services, preach, and lead our small groups, and it has been a privilege to see people stepping up and doing so. Sunday Services are a dynamic place to be and continue to reach a wide variety of people. We also held our annual retreat day to great effect and have had a

clear sense of “call” and purpose throughout this year.

We again saw significant growth in our children’s and youth work, with new families joining us. This led to the redevelopment of the basement and the branding of the group as “Ignite”. Our worship team has also grown, with new members stepping up as others left us.

SkillSHARE continues to have a profound impact on many people’s lives. We received more referrals from the GP Surgery, and the addition of KBSK and Bodmin Way Wellbeing Services in the town has meant many additional SkillSHAREers joining us, often accompanied by their support workers. Attendees report increased confidence, and two have gone into full-time work. We have increased the number of upcycled items we sell, and this has brought a small but strong income stream into the project which is then reinvested in materials and tools. We continue to work with IntoBodmin and The BEAT to support their work, and this year saw us connect with HUGS, the equine and welfare charity, as we produced Christmas decorations for them to sell to raise funds. Further projects will follow.

Funding for SkillSHARE was again obtained from Cornwall Community Foundation, but this was at a reduced amount, so funding remains a challenge.

Community Mission

We had the delight of forming the core of the volunteer Welcome Team at Creation Fest, and again took most of the church to this event, again offering a SkillSHARE facility for those with SEND children.

Volunteers from the church continue to assist at the foodbank on a weekly basis, and at CAP. As local advocates for Acts435 we have now brought over £30,000 into Bodmin to support local individuals in need, and increasingly see Social Services, the Refuge, and other agencies referring clients to us. Our termly “Community Meals” continue to provide free food for people associated with the foodbank, CAP, SkillSHARE and Acts435 as well as our normal clientele.

We again operated Community Action Days, putting our faith into action as we undertook gardening, decorating, and tip runs for local people. The “discretionary fund” which operates small loans and gifts to local people, continues to be utilised.

Our most exciting development this year was the pilot of the Wellbeing Through Faith Course created by Renewal Church in Solihull. Having been told to expect about 8 people to attend, 29 people took part in the course which sought to address issues of mental health. Again, referrals came from far and wide, and it has profoundly shaped our engagement around these issues.

Our sister charity, Bodmin Youth Project, saw their SWYM (South West Youth Ministries) trainee youth worker continue with them for another year, making further impact on our work with young people across the town. However, she finished with the project in August, moving, to our delight, to St Austell Light and Life! A good number of church members continue to serve BYP as trustees and volunteers, and we again provided safeguarding training to 5 organisations in Bodmin.

Across the town, we experienced much “favour” this year, with a seat at many tables discussing the future of the town, and possible new community facilities. This felt a real honour.

Financially, we have made significant progress over this year, with a focused appeal in April resulting in greatly increased monthly giving, providing us with a much more secure footing, for which we are most grateful.

World Mission

We continue to support, both financially and prayerfully, our mission partner serving in a closed country in

Africa, as well as the work of CAP, Creation Fest, BYP, Open Doors and Bible Society.

Light and Life Together

Light and Life East Cornwall held several joint training events through the year such as church planting, mentoring and fire safety.

Financial review

Total St Austell general fund receipts for 2024 were £202,006 (2023: £133,763) and total Bodmin general fund receipts were £50,117 (2023: £30,839). Additionally, receipts of £135,731 (2023: £140,868) for restricted funds have been received for the Foodbank project.

Reserves policy

It is the policy of Light and Life FMC East Cornwall to maintain a balance of unrestricted funds when available to meet unforeseen situations.

Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held amount to £513,046 (2023: £444,104) of which £247,631 (2023: £252,451) are restricted funds. Total unrestricted funds are £265,415 (2023: £191,653) of which £131,005 (2023: £135,971) are the value of unrestricted fixed assets. Free reserves are £105,191 (2023: £30,599) which equates to 7.1 months (2023: 2.5 months) of unrestricted fund expenditure, a level that the trustees feel is prudent.

Volunteers

Our thanks go to all those who have served in St Austell, Bodmin and the Foodbank this year and who are committed to the work ahead. We would particularly like to thank all our Ministry Team Leaders and Stephen Day for his work examining the charities accounts for the year. Above all we want to give God the glory and celebrate what He has done.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees



P Godfrey
Chair

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

Dated: 20/10/2025

Independent Examiner's Report to the Trustees of Light and Life Free Methodist Church East Cornwall

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2024.

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 charity'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 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.

A handwritten signature in black ink, appearing to read 'S Day'.

Stephen Day

Chartered Public Finance Accountant

Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Dated: 13/10/2025

Statement of financial activities

For the year ended 31 December 2024

		Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	224,010	137,372	361,382	144,698	138,578	283,276
Charitable activities	4	18,036	53,416	71,452	15,834	25,048	40,882
Other trading activities	5	2,550	-	2,550	2,078	-	2,078
Investments	6	7,527	4	7,531	2,555	1,774	4,329
Total income		252,123	190,792	442,915	165,165	165,400	330,565
Expenditure on:							
Charitable activities	7	178,361	195,612	373,973	149,290	188,584	337,874
Total expenditure		178,361	195,612	373,973	149,290	188,494	337,874
Net income/(expenditure)		73,762	(4,820)	68,942	15,875	(23,184)	(7,309)
Transfers between funds		-	-	-	-	-	-
Net movement in funds	14,15	73,762	(4,820)	68,942	15,875	(23,184)	(7,309)
Reconciliation of funds:							
Total funds brought forward		191,653	252,451	444,104	175,778	275,635	451,413
Total funds carried forward		265,415	247,631	513,046	191,653	252,451	444,104

Balance sheet

As at 31 December 2024

	Notes	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		245,113		251,918
Current assets:					
Debtors	11	27,939		9,908	
Cash at bank and in hand		248,582		207,666	
		276,521		217,574	
Liabilities:					
Creditors: amounts falling due within one year	12	(8,588)		(10,888)	
Net current assets			267,933		206,686
Total assets less current liabilities			513,046		458,604
Creditors: amounts falling due after more than one year	12		-		(14,500)
Net assets	13		513,046		444,104
Funds of the charity					
Unrestricted funds:					
General funds		236,196		166,570	
Designated funds		29,219		25,083	
Total unrestricted funds	14		265,415		191,653
Restricted funds	15		247,631		252,451
Total charity funds			513,046		444,104

The financial statements were approved by the Trustees on 20/10/2025 and were signed on their behalf by:



P Godfrey
Chair

Notes

(forming part of the financial statements)

1 General information and basis of preparation

1.1 Basis of accounting

Light & Life Free Methodist Church East Cornwall is an unincorporated charity registered in the England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.3 Material prior year errors

No material prior year error have been identified in the reporting period.

Notes

(forming part of the financial statements)

2 Accounting policies

2.1 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.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

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.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

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

2.2 Expenditure and liabilities

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 reasonable certainty.

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

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes

(forming part of the financial statements)

2 Accounting policies (continued)

2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations & gifts	174,856	44,286	219,142	177,710
Gift Aid	43,101	3,017	46,118	26,090
Gifts in kind	-	90,069	90,069	79,476
Grants	6,053	-	6,053	-
	<u>224,010</u>	<u>137,372</u>	<u>361,382</u>	<u>283,276</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
NLT contribution to salaries	8,621	-	8,621	8,077
Hire of facilities	9,415	-	9,415	1,757
Grants	-	53,416	53,416	31,048
	<u>18,036</u>	<u>53,416</u>	<u>71,452</u>	<u>40,882</u>

Notes

(forming part of the financial statements)

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Feed-in Tariff	2,273	-	2,273	2,078
Sale of goods	277	-	277	-
	<u>2,550</u>	<u>-</u>	<u>2,550</u>	<u>2,078</u>

6 Income from investments

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Bank interest	<u>7,527</u>	<u>4</u>	<u>7,531</u>	<u>4,329</u>

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Staff costs	111,840	56,463	168,303	142,753
Ministries	12,418	-	12,418	7,008
Donations & mission giving	15,006	4,081	19,087	28,893
Premises costs	12,871	7,645	20,516	17,371
Food distributed	-	90,069	90,069	79,476
Depreciation	4,966	3,171	8,137	9,444
Administration expenses	21,260	34,183	55,443	52,929
	<u>178,361</u>	<u>195,612</u>	<u>373,973</u>	<u>337,874</u>

Notes

(forming part of the financial statements)

8 Trustee Remuneration

8.1 Remuneration

Name of trustee or related party	Legal Authority	Amounts paid 2024 £	2023 £
P Godfrey (as Lead Pastor St Austell)	Governing document	<u>38,415</u>	<u>27,365</u>

8.2 Expenses

	2024	2023
Number of trustees who were paid expenses	1	1
Nature of the expenses	Travel	Travel
Total Amount paid	<u>£383</u>	<u>£646</u>

9 Staff costs and numbers

9.1 Staff Costs

	Total 2024 £	Total 2023 £
Salaries	150,166	127,736
Employer's NI	8,499	6,807
Employer's Pension	9,638	8,210
	<u>168,303</u>	<u>142,753</u>

There were no employees whose annual remuneration was £60,000 or more.

9.2 Staff Numbers

Average number of staff employed	2024	2023
Full time	5.00	3.75
Part time	0.92	1.00
	<u>5.92</u>	<u>4.75</u>
Average number of full-time equivalent employees in the year	2024	2023
Charitable activities	<u>4.70</u>	<u>4.11</u>

9.3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £141,765 (2023: £134,719).

9.4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 9.1 above. At the year end and the previous year end there were no outstanding contributions.

Notes

(forming part of the financial statements)

10 Tangible Fixed Assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Total £
Cost			
At 1 January 2024	301,920	75,837	377,757
Additions	-	1,332	1,332
Disposals	-	(14,676)	(14,676)
At 31 December 2024	301,920	62,493	364,413
Depreciation			
At 1 January 2024	54,773	71,066	125,839
Charge for year	6,038	2,099	8,137
On disposals	-	(14,676)	(14,676)
At 31 December 2024	60,811	58,489	119,300
Net book values			
At 31 December 2024	241,109	4,004	245,113
At 31 December 2023	247,147	4,771	251,918

11 Debtors

	2024 £	2023 £
Trade debtors	1,768	232
Tax recoverable on gift aid	15,127	6,934
Prepayments	8,313	2,742
Other debtors	2,731	-
	27,939	9,908

12 Creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	3,801	321	-	-
Other loans	-	6,000	-	14,500
Taxation and social security	3,217	3,200	-	-
Accruals	1,461	1,367	-	-
Deferred income	109	-	-	-
	8,588	10,888	-	14,500

In 2023 there was an internal loan for St Austell between a restricted fund and unrestricted fund. This has now been cleared.

Notes

(forming part of the financial statements)

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2024 as represented by:			
Tangible fixed assets	131,005	114,108	245,113
Current assets	140,471	136,050	276,521
Current liabilities	(6,061)	(2,527)	(8,588)
Non-current liabilities	-	-	-
	<u>265,415</u>	<u>247,631</u>	<u>513,046</u>

14 Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
St Austell general fund	159,998	202,006	(128,619)	(18,180)	215,205
Bodmin general fund	6,572	50,117	(34,736)	(962)	20,991
Designated funds:					
St Austell mission fund	3,217	-	(10,836)	16,818	9,199
Bodmin mission fund	936	-	(4,170)	3,782	548
Little Fish fund	373	-	-	(373)	-
Future vision fund	15,025	-	-	-	15,025
St Austell benevolent fund	142	-	-	(142)	-
St Austell sabbatical fund	123	-	-	(123)	-
Bodmin benevolent fund	815	-	-	(815)	-
Bodmin sabbatical fund	5	-	-	(5)	-
Church Plant fund	4,447	-	-	-	4,447
	<u>191,653</u>	<u>252,123</u>	<u>(178,361)</u>	<u>-</u>	<u>265,415</u>

*denotes new fund

Notes

(forming part of the financial statements)

15 Restricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Foodbank fund	110,158	135,751	(131,960)	-	113,949
Roche Foodbank satellite fund	1,225	2,092	(1,180)	-	2,137
Community Crisis fund	360	-	-	-	360
St Austell building fund	116,998	-	(3,889)	-	113,109
St Austell youth group fund	238	1,925	(2,163)	-	-
United Youth fund	3,000	-	-	-	3,000
Bodmin Acts435 fund	305	3,170	(3,464)	-	11
Liskeard Albania mission fund	355	-	(355)	-	-
St Stephen Foodbank satellite fund	315	-	-	-	315
Bodmin SkillSHARE	11,289	7,500	(14,210)	-	4,579
St Austell Foodbank Financial Inclusion	3,208	40,354	(38,129)	-	5,433
St Austell Discretionary fund	5,000	-	(262)	-	4,738
	252,451	190,792	(195,612)	-	247,631

*denotes new fund

Purposes of restricted funds

Foodbank fund – This fund consists of income received specifically to cover the running costs of the Foodbank in St Austell.

St Austell building fund – This fund consists of donations specifically for the purchase of the church building in St Austell.

Bodmin Acts 435 fund – This fund consists of donations specifically for the Acts 435 project in Bodmin, giving money directly to those in need.

Roche satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in Roche.

Community Crisis Fund – This fund consists of grants from Cornwall Community Foundation to benefit people in crisis who are urgently in need of small, one off amounts of money.

United Youth fund – This fund consists of grant donations towards united youth events in St Austell.

St Austell youth group fund – This fund consists of donations specifically for the youth group in St Austell.

Liskeard Albania mission fund - This fund consists of donations specifically to provide assistance to under-privileged people in Albania.

St Stephen satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in St Stephen.

Bodmin SkillSHARE fund – This fund consists of income received specifically to provide running costs for the SkillSHARE project in Bodmin.

Bristol Personal Support fund – This fund consists of donations specifically for the Lead Pastor in Bristol.

Foodbank Financial Inclusion fund – This fund consists of income received specifically to provide advocacy for attendees of the Foodbank.

St Austell Discretionary fund – This fund consists of grant donations towards alleviating hardship of church members.

Notes

(forming part of the financial statements)

16 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than one year	720	185
Later than one year and not later than five years	2,461	-
	<u>3,181</u>	<u>185</u>

Lease payments recognised as an expense in the year totalled £605 (2023: £738)

17 Transactions with related parties

Total donations of £38,628 (2023: £14,635) were received from 5 (2023: 4) trustees.

18 Gifts in kind which have not yet been distributed

	2024	2023
	£	£
Donated food	<u>23,470</u>	<u>7,875</u>

Accounts

Annual Report of Light and Life Free Methodist Church East Cornwall

Registered Charity Number 1128866

For the year ended 31 December 2023



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Reference and administrative details

For the year ended 31 December 2023

Name of charity: Light and Life Free Methodist Church East Cornwall

Charity registration number: 1128866

Trustees:	P Godfrey	Chair (Appointed 26 April 2023)
	N Day	(Appointed 20 May 2018)
	D Horwell	(Appointed 19 April 2021)
	M Wisheart	(Appointed 14 September 2021)

Other key management personnel:	P Godfrey	Lead Pastor (St Austell)
	J Langford	Lead Pastor (Bodmin)
	T Haig	Assistant Pastor (St Austell)
	A Payne	Foodbank Manager (St Austell)

Registered office and principal address:

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

Independent examiner

S Day
Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Bankers:

Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Trustees' report for the year ended 31 December 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

In submitting their report and the financial statements for the year ended 31 December 2023, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

Structure, governance and management

Light and Life Free Methodist Church East Cornwall is part of the Free Methodist Church UK conference. More locally we are part of a family of Light and Life Free Methodist (FM) churches across Cornwall. Light and Life FM Church East Cornwall is led by Pastor John Townley and a trustee from each church within the charity. The trustees are elected annually at the Annual Society Meetings by the charity's members. The Light and Life churches in the charity are part of the Free Methodist Churches in the UK Conference and the organisation structure is in keeping with The Free Methodist Book of Discipline. All members of the congregation who feel Light and Life is their spiritual home are encouraged to attend a membership course with a view to becoming members.

Objectives and activities

The charity is committed to promoting and spreading the gospel of Jesus Christ and enabling ordinary people to live out their faith. Contemporary worship services with relevant biblical messages are complemented with bible based, engaging and educational courses and practical community pastoral care and help. Our mission statement is: 'To see God's love transform lives as we follow him'.

Where appropriate the charity also aims to relieve sickness and financial hardship and to promote and preserve good health through funds, goods or services of any kind including through the provision of pastoral advice and support and the advancement of education.

Our missionary focus is the east region of Cornwall and Bristol but extends to the rest of Cornwall where we are part of a larger family of Light and Life churches. The focus continues in our connection and involvement with the ministry of the Free Methodist Church nationally and internationally.

Public benefit statement

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

Light & Life Free Methodist Church East Cornwall has continued to grow and develop the work of the charity during 2023. The churches in St Austell and Bodmin are both growing and serving their communities.

Sunday attendance across East Cornwall has grown this year as is shown by the figures below with an average weekly attendance of 162.

a. St Austell	2016	2017	2018	2019	2020	2021	2022	2023
Average Sunday morning attendance	131	123	127	135	101	89	97	128
Number of conversions	11	10	26	20	5	9	7	12
Number of people baptised	7	9	6	12	0	3	4	10
Total number of members	82	76	67	66	68	57	67	72
Total received into membership	21	5	9	3	9	0	12	11

b. Bodmin	2017	2018	2019	2020	2021	2022	2023
Average Sunday afternoon attendance	35	30	32	38	37	34	34
Number of conversions	0	3	3	3	1	1	1
Number of people baptised	0	0	0	0	4	6	1
Total number of members	7	14	15	15	16	20	22
Total received into membership	7	7	0	0	4	4	4

c. East Cornwall	2016	2017	2018	2019	2020	2021	2022	2023
Average Sunday morning attendance	188	205	209	220	139	126	131	162
Number of conversions	13	10	35	26	8	10	8	13
Number of people baptised	13	9	9	12	0	7	10	11
Total number of members	104	108	103	101	83	73	87	94
Total received into membership	33	19	16	5	9	4	16	15

St Austell

The faith community is growing in experience of God and in relationship with one another. There is a welcoming atmosphere that guests appreciate, and we see people regularly visiting when they are in the area. As in previous years, we organised a number of large community events with Family Fun Days at Easter and in August with over 200 people attending each event from the locality.

We continue to invest in children and young people within the church and the community with groups both on a Sunday and mid-week.

We added to the staff team with the appointment of a new assistant pastor.

We ran a successful course for people in the community to explore faith which played a large part in the number of conversions during the year.

There continue to be regular church meetings such as the prayer meetings, youth group and the community group called Chill 'n' Chat.

We launched a new ministry called 'Celebrate Recovery' focused on supporting people find freedom from hurts, hang-ups and habits.

As well as church activities, we rent rooms to outside groups for meetings and training sessions.

Community Mission

The foodbank continues to develop in both ministry and capacity. Alongside supporting people with food, the key focus of 2023 was developing wider support to address underlying causes of poverty. This included the launch of a new Debt Centre as well as partnership with external agencies. We also continue to provide regular Life Skills courses and have a dedicated part-time Citizen's Advice worker on site.

We continue to operate satellites in both Roche and St Stephen and see increasing demand across the centres due to the rising cost of living.

Across all sites we have over 60 people supporting the work of the foodbank in some way. We continue to work pro-actively with other agencies throughout the town, supplying surplus stock to other local charities including the Refuge, a community kitchen, and the local drugs rehabilitation centre. We have strong relationships with local supermarkets where we hold collection days that are staffed by a variety of people from other agencies and churches.

Local churches, businesses, organisations, and people continue to provide food donations. 2023 figures for those provided a 3 day food parcel are:

Vouchers Issued – 2296

Adults fed – 3527

Children fed – 1789

Total people fed - 5316

World Mission

During 2023 we continued to support David Abbott as an itinerant children's evangelist. His reports following each trip contain inspiring accounts of how children's lives are being transformed through prayer and ministry.

We also held a fundraising event to support the work of Tearfund and have given a number of one-off gifts to a variety of people and organisations involved in Christian mission around the world.

Bodmin

We continued to be able to use our redundant shop on Fore Street as our venue, and indeed, we learnt of an extension on our "right to occupy" of up to 5 years. Sadly, having developed a youth venue in 81B, we then had to hand it back over to storage after the landlord made initial enquiries about using it once again. However, this meant a positive overhaul of 81A, with a new coffee bar area, new lighting, and new storage for SkillSHARE items, materials, tools and equipment. We continue to let this side of the building to other local charities for meetings on occasion.

Our outreach project, SkillSHARE continued to gather pace, with the introduction of a "core team" responsible for our weekly activities. We also began to successfully sell upcycled items of furniture in the window of 81B, with resultant funds going back into the Project. Best of all, we saw new SkillSHARE's taking responsibility for new initiatives, including Christmas activities and the layout of the shop. An additional year's funding was secured through Cornwall Community Foundation, for which we were most grateful.

We continued to work closely with local charity, Into Bodmin, participating in a number of their town-wide events. We also engaged with new CIC, "The Beat" music and events venue, refurbishing chairs and lighting for them. The GP Surgery continued to social prescribe clients to us. We also ran an open art weekend, attracting people from a wide area.

We saw significant growth in our children's and youth work, with new families joining us. Our worship also continued to develop, with new people joining our teams. We also ran a series of "Warm Lounges" in response to the cost of living crisis.

We had the joy of witnessing one of our new members being baptised at Creation Fest and brought 4 people into Membership.

Community Mission

We continued to support Creation Fest, and this year we ran a SkillSHARE venue at the festival, working particularly with families with children with additional needs. Church members also volunteered across the site, and especially on the Welcome Team.

Volunteers from the church continue to assist at the foodbank on a weekly basis, and at CAP. As local advocates for Acts435 we have now brought over £24,000 into Bodmin to support local individuals in need.

We also introduced termly “Community Meals” with up to 50 people attending each session. These reached a number of people associated with the foodbank, CAP, and Acts435 as well as our normal clientele. The “discretionary fund” which operates small loans and gifts to local people, continues to be utilised.

Our sister charity, Bodmin Youth Project, saw their SWYM (South West Youth Ministries) trainee youth worker continue with them for another year, making further impact on our work with young people across the town. A good number of church members continue to serve BYP as trustees and volunteers, and we provide safeguarding training to 5 organisations in Bodmin annually.

World Mission

We continue to support, both financially and prayerfully, our mission partner serving in a closed country in Africa, as well as the work of CAP, Creation Fest, BYP and Open Doors. Financially, we continue to build, for which we express great thanks to our supporters.

Light and Life Together

Light and Life East Cornwall camped together at Creation Fest again in 2023 and, as in previous years, this was a good time of fellowship and relationship building as well as benefitting from the Creation Fest programme. We also saw a number of people volunteer at the event.

Financial review

Total St Austell general fund receipts for 2023 were £133,763 (2022: £93,436), total Liskeard general fund receipts were £562 (2022: £2,737), total Bodmin general fund receipts were £30,839 (2022: £30,965). Additionally, receipts of £140,868 (2022: £136,940) for restricted funds have been received for the Foodbank project.

Reserves policy

It is the policy of Light and Life FMC East Cornwall to maintain a balance of unrestricted funds when available to meet unforeseen situations.

Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held amount to £444,104 (2022: £451,413) of which £252,541 (2022: £275,635) are restricted funds. Total unrestricted funds are £191,653 (2022: £175,778) of which £135,971 (2022: £139,877) are the value of unrestricted fixed assets. Free reserves are £45,624 (2022: £32,412) which equates to 3.7 months (2022: 3.5 months) of unrestricted fund expenditure, a level that the trustees feel is prudent.

Volunteers

Our thanks goes to all those who have served in St Austell this year and who are committed to the work ahead. We would particularly like to thank all our Ministry Team Leaders and Stephen Day for his work examining the charities accounts for the year. Above all we want to give God the glory and celebrate what He has done.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees



P Godfrey

Chair

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

Dated: 05/10/2024

Independent Examiner's Report to the Trustees of Light and Life Free Methodist Church East Cornwall

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Stephen Day'.

Stephen Day
Chartered Public Finance Accountant

Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Dated: 05/10/2024

Statement of financial activities

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations and legacies	3	145,068	138,578	283,646	113,562	130,490	244,052
Charitable activities	4	15,464	25,048	40,512	10,794	67,168	77,962
Other trading activities	5	2,078	-	2,078	2,422	-	2,422
Investments	6	2,555	1,774	4,329	360	5	365
Total income		165,165	165,400	330,565	127,138	197,663	324,801
Expenditure on:							
Charitable activities	7	149,290	188,584	337,874	109,468	136,131	245,629
Transfer out to Freedom Church Bristol	29	-	-	-	142,382	4,436	146,818
Total expenditure		149,290	188,494	337,874	251,850	140,597	392,447
Net income/(expenditure)		15,875	(23,184)	(7,309)	(124,712)	57,066	(67,646)
Transfers between funds		-	-	-	-	-	-
Net movement in funds	14,15	15,875	(23,184)	(7,309)	(124,712)	57,066	(67,646)
Reconciliation of funds:							
Total funds brought forward		175,778	275,635	451,413	300,490	218,569	519,059
Total funds carried forward		191,653	252,541	444,104	175,778	275,635	451,413

Balance sheet

As at 31 December 2023

	Notes	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	10		251,918		258,857
Current assets:					
Debtors	11	9,908		8,804	
Cash at bank and in hand		207,666		219,739	
		217,574		228,543	
Liabilities:					
Creditors: amounts falling due within one year	12	(10,888)		(6,487)	
Net current assets			206,686		222,056
Total assets less current liabilities			458,604		480,913
Creditors: amounts falling due after more than one year	12		(14,500)		(29,500)
Net assets	13		444,104		451,413
Funds of the charity					
Unrestricted funds:					
General funds		166,570		157,264	
Designated funds		25,083		18,514	
Total unrestricted funds	14		191,653		175,778
Restricted funds	15		252,451		275,635
Total charity funds			444,104		451,413

The financial statements were approved by the Trustees on 05/10/2024 and were signed on their behalf by:



P Godfrey
Chair

Notes

(forming part of the financial statements)

1 General information and basis of preparation

1.1 *Basis of accounting*

Light & Life Free Methodist Church East Cornwall is an unincorporated charity registered in the England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

1.2 *Changes to accounting estimates*

No changes to accounting estimates have occurred in the reporting period.

1.3 *Material prior year errors*

No material prior year error have been identified in the reporting period.

Notes

(forming part of the financial statements)

2 Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

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

2.2 Expenditure and liabilities

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 reasonable certainty.

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

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes

(forming part of the financial statements)

2 Accounting policies (continued)

2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations & planned giving	118,435	40,148	158,583	137,394
Tax recoverable on Gift Aid	22,040	3,950	25,990	22,095
Other receipts	4,593	15,004	19,597	11,623
Gifts in kind	-	79,476	79,476	72,940
	<u>145,068</u>	<u>138,578</u>	<u>283,646</u>	<u>244,052</u>

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
NLT contribution to salaries	8,077	-	8,077	7,808
Hire of facilities	1,387	-	1,387	441
Grants	6,000	25,048	31,048	69,713
	<u>15,464</u>	<u>25,048</u>	<u>40,512</u>	<u>77,962</u>

Notes

(forming part of the financial statements)

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Feed-in Tariff	2,078	-	2,078	2,422

6 Income from investments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest	2,555	1,774	4,329	365

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	89,530	55,736	145,266	108,356
Donations & mission giving	16,228	12,665	28,893	14,002
Food distributed	-	79,476	79,476	72,940
Administration expenses	43,532	40,707	84,239	50,331
	149,290	188,584	337,874	245,629

Notes

(forming part of the financial statements)

8 Trustee Remuneration

8.1 Remuneration

Name of trustee or related party	Legal Authority	Amounts paid 2023 £	2022 £
P Godfrey (as Lead Pastor St Austell)	Governing document	<u>28,549</u>	<u>-</u>

8.2 Expenses

	2023	2022
Number of trustees who were paid expenses	1	0
Nature of the expenses	Travel	N/a
Total Amount paid	<u>646</u>	<u>0</u>

9 Staff costs and numbers

9.1 Staff Costs

	Total 2023 £	Total 2022 £
Salaries	127,736	96,488
Employer's NI	6,807	3,667
Employer's Pension	8,210	6,315
Group Life cover/Income Protection scheme	2,513	1,886
	<u>145,267</u>	<u>108,356</u>

There were no employees whose annual remuneration was £60,000 or more.

9.2 Staff Numbers

Average number of staff employed	2023	2022
Full time	3.75	3.00
Part time	1.00	1.67
	<u>4.75</u>	<u>4.67</u>
Average number of full-time equivalent employees in the year	2023	2022
Charitable activities	<u>4.11</u>	<u>3.56</u>

9.3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £134,719 (2022: £84,614).

9.4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 9.1 above. At the year end and the previous year end there were no outstanding contributions.

Notes

(forming part of the financial statements)

10 Tangible Fixed Assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Total £
Cost			
At 1 January 2023	301,920	73,332	375,252
Additions	-	2,505	2,505
Disposals	-	-	-
At 31 December 2023	301,920	75,837	377,757
Depreciation			
At 1 January 2023	48,671	67,723	116,394
Charge for year	6,102	3,343	9,445
On disposals	-	-	-
At 31 December 2023	54,773	71,066	125,839
Net book values			
At 31 December 2023	247,147	4,771	251,918
At 31 December 2022	253,249	5,608	258,857

11 Debtors

	2023 £	2022 £
Trade debtors	232	70
Tax recoverable on gift aid	6,934	6,508
Prepayments	2,742	2,226
	9,908	8,804

12 Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2023 £	2022 £	2023 £	2022 £
Other loans	6,000	3,000	14,500	29,500
Taxation and social security	3,200	2,516	-	-
Accruals and deferred income	1,688	971	-	-
	10,888	6,487	14,500	29,500

There is an internal loan for St Austell between a restricted fund and unrestricted fund.

Notes

(forming part of the financial statements)

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2023 as represented by:			
Tangible fixed assets	135,971	115,947	251,918
Current assets	79,567	138,007	217,574
Current liabilities	(9,385)	(1,503)	(10,888)
Non-current liabilities	(14,500)	-	(14,500)
	<u>119,653</u>	<u>252,451</u>	<u>444,104</u>

14 Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
St Austell general fund	141,091	133,763	(99,256)	(15,600)	159,998
Liskeard general fund	4,214	563	(330)	(4,447)	-
Bodmin general fund	11,959	30,839	(33,476)	(2,750)	6,572
Designated funds:					
St Austell mission fund	1,409	-	(10,102)	11,910	3,217
Bodmin mission fund	1,026	-	(2,580)	2,490	936
Little Fish fund	373	-	-	-	373
Future vision fund	15,025	-	-	-	15,025
St Austell benevolent fund	98	-	(3,546)	3,590	142
St Austell sabbatical fund	23	-	-	100	123
Bodmin benevolent fund	555	-	-	260	815
Bodmin sabbatical fund	5	-	-	-	5
Church Plant fund *	-	-	-	4,447	4,447
	<u>175,778</u>	<u>165,165</u>	<u>(149,290)</u>	<u>-</u>	<u>191,653</u>

*denotes new fund

Notes

(forming part of the financial statements)

15 Restricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Foodbank fund	97,521	140,868	(128,231)	0	110,158
Roche Foodbank satellite fund	1,225	0	0	0	1,225
Community Crisis fund	360	0	0	0	360
St Austell building fund	120,031	0	(3,033)	0	116,998
St Austell youth group fund	70	399	(231)	0	238
United Youth fund	3,000	0	0	0	3,000
Bodmin Acts435 fund	65	5,485	(5,245)	0	305
Liskeard Albania mission fund	355	0	0	0	355
St Stephen Foodbank satellite fund	0	615	(300)	0	315
Bodmin SkillSHARE	6,635	18,033	(13,379)	0	11,289
St Austell Foodbank Financial Inclusion	41,373	0	(38,165)	0	3,208
St Austell Discretionary fund	5,000	0	0	0	5,000
	275,635	165,400	(188,584)	0	252,451

*denotes new fund

Purposes of restricted funds

Foodbank fund – This fund consists of income received specifically to cover the running costs of the Foodbank in St Austell.

St Austell building fund – This fund consists of donations specifically for the purchase of the church building in St Austell.

Bodmin Acts 435 fund – This fund consists of donations specifically for the Acts 435 project in Bodmin, giving money directly to those in need.

Roche satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in Roche.

Community Crisis Fund – This fund consists of grants from Cornwall Community Foundation to benefit people in crisis who are urgently in need of small, one off amounts of money.

United Youth fund – This fund consists of grant donations towards united youth events in St Austell.

St Austell youth group fund – This fund consists of donations specifically for the youth group in St Austell.

Liskeard Albania mission fund – This fund consists of donations specifically to provide assistance to under-privileged people in Albania.

St Stephen satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in St Stephen.

Bodmin SkillSHARE fund – This fund consists of income received specifically to provide running costs for the SkillSHARE project in Bodmin.

Bristol Personal Support fund – This fund consists of donations specifically for the Lead Pastor in Bristol.

Foodbank Financial Inclusion fund – This fund consists of income received specifically to provide advocacy for attendees of the Foodbank.

St Austell Discretionary fund – This fund consists of grant donations towards alleviating hardship of church members.

Notes

(forming part of the financial statements)

16 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than one year	-	554
Later than one year and not later than five years	-	-
	<u>-</u>	<u>554</u>

Lease payments recognised as an expense in the year totalled £554 (2022: £738)

17 Transactions with related parties

No related party transactions took place in the period of account.

18 Gifts in kind which have not yet been distributed

	2023	2022
	£	£
Donated food	<u>7,875</u>	<u>7,000</u>

29 Transfer out

On 1 January 2022, Freedom Church Bristol created a new separate charity, and so the funds were transferred to the new charity accordingly.

Accounts

**Annual Report of
Light and Life Free Methodist Church
East Cornwall**

Registered Charity Number 1128866

For the year ended 31 December 2022

Contents

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Reference and administrative details

For the year ended 31 December 2022

Name of charity:	Light and Life Free Methodist Church East Cornwall	
Charity registration number:	1128866	
Trustees:	J Townley	(Resigned 26 April 2023)
	P Godfrey	Chair (Appointed 26 April 2023)
	N Day	(Appointed 20 May 2018)
	D Horwell	(Appointed 19 April 2021)
	M Shiers	(Appointed 30 April 2021; Resigned 10 April 2022)
	M Wisheart	(Appointed 14 September 2021)
Other key management personnel:	P Godfrey	Lead Pastor (St Austell)
	J Langford	Lead Pastor (Bodmin)
	A Payne	Foodbank Manager (St Austell)
Registered office and principal address:	Light and Life Centre Units 4-5, Brunel Business Park The Sidings St Austell Cornwall PL25 4TJ	
Independent examiner	S Day Park House New Mills Ladock Truro Cornwall TR2 4NN	
Bankers:	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

Trustees' report for the year ended 31 December 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

In submitting their report and the financial statements for the year ended 31 December 2022, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

Structure, governance and management

Light and Life Free Methodist Church East Cornwall is part of the Free Methodist Church UK conference. More locally we are part of a family of Light and Life Free Methodist (FM) churches across Cornwall. Light and Life FM Church East Cornwall is led by Pastor John Townley and a trustee from each church within the charity. The trustees are elected annually at the Annual Society Meetings by the charity's members. The Light and Life churches in the charity are part of the Free Methodist Churches in the UK Conference and the organisation structure is in keeping with The Free Methodist Book of Discipline. All members of the congregation who feel Light and Life is their spiritual home are encouraged to attend a membership course with a view to becoming members.

Objectives and activities

The charity is committed to promoting and spreading the gospel of Jesus Christ and enabling ordinary people to live out their faith. Contemporary worship services with relevant biblical messages are complemented with bible based, engaging and educational courses and practical community pastoral care and help. Our mission statement is: 'To see God's love transform lives as we follow him'.

Where appropriate the charity also aims to relieve sickness and financial hardship and to promote and preserve good health through funds, goods or services of any kind including through the provision of pastoral advice and support and the advancement of education.

Our missionary focus is the east region of Cornwall and Bristol, but extends to the rest of Cornwall where we are part of a larger family of Light and Life churches. The focus continues in our connection and involvement with the ministry of the Free Methodist Church nationally and internationally.

Public benefit statement

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

Light & Life Free Methodist Church East Cornwall has continued to grow and develop the work of the charity during 2022 following the challenges of Covid-19. The churches in St Austell and Bodmin are both growing and serving their communities. In 2022 we oversaw the church plant in Kingswood, Bristol becoming its own charity which is a great success. Sadly, we also had to make the decision to stop our operations in Liskeard.

Sunday attendance across East Cornwall has grown this year as is shown by the figures below with an average weekly attendance of 131.

a. St Austell	2015	2016	2017	2018	2019	2020	2021	2022
Average Sunday morning attendance	117	131	123	127	135	101	89	97
Number of conversions	22	11	10	26	20	5	9	7
Number of people baptised	6	7	9	6	12	0	3	4
Total number of members	72	82	76	67	66	68	57	67
Total received into membership	5	21	5	9	3	9	0	12
b. Liskeard	2015	2016	2017	2018	2019			
Average Sunday morning attendance	48	57	47	52	53			
Number of conversions	4	2	0	6	3			
Number of people baptised	1	6	0	3	0			
Total number of members	12	22	25	22	20			
Total received into membership	3	12	7	0	2			
c. Bodmin			2017	2018	2019	2020	2021	2022
Average Sunday afternoon attendance			35	30	32	38	37	34
Number of conversions			0	3	3	3	1	1
Number of people baptised			0	0	0	0	4	6
Total number of members			7	14	15	15	16	20
Total received into membership			7	7	0	0	4	4
c. East Cornwall	2015	2016	2017	2018	2019	2020	2021	2022
Average Sunday morning attendance	165	188	205	209	220	139	126	131
Number of conversions	26	13	10	35	26	8	10	8
Number of people baptised	7	13	9	9	12	0	7	10
Total number of members	84	104	108	103	101	83	73	87
Total received into membership	8	33	19	16	5	9	4	16

St Austell

The faith community is growing in experience of God and in relationship with one another. There is a welcoming atmosphere that guests appreciate and we see people regularly visiting when they are in the area.

As in previous years, we organised a number of large community events with Family Fun Days at Easter and in August with over 200 people attending each event from the locality.

We continue to invest in children and young people within the church and the community with groups both on a Sunday and mid-week.

Our staff team decreased with our assistant pastor ceasing to be employed but we began a recruitment process for a replacement.

We ran a successful course for people in the community to explore faith which played a large part in the number of conversions during the year.

The Light and Life Centre has started to be used more frequently again as work is re-established following Covid-19. There are regular church meetings such as the prayer meetings, youth group and the launch of a new community group called Chill 'n' Chat. As well as church activities, we rent rooms to outside groups for meetings and training sessions.

Community Mission

The foodbank continues to develop in both ministry and capacity. Following a staff review we have merged two part-time roles into a single full-time role of Foodbank Manager.

We continue to operate satellites in both Roche and St Stephen and see increasing demand across the centres due to the rising cost of living.

Across all sites we have over 60 people supporting the work of the foodbank in some way. We continue to work pro-actively with other agencies throughout the town, supplying surplus stock to other local charities including the Refuge, a community kitchen, and the local drugs rehabilitation centre. We have strong relationships with local supermarkets where we hold collection days that are staffed by a variety of people from other agencies and churches.

In response to the increasing needs of our community and with the support of Trussel Trust funding we have launched a Financial Inclusion project as part of the work of the Foodbank. This includes the provision of regular Life Skills courses and the addition of a part-time Citizen's Advice worker on site.

Local churches, businesses, organisations, and people continue to provide food donations. 2022 figures are:

	Vouchers	Adult	Child	Total
January	107	162	90	252
February	122	201	101	302
March	118	185	121	306
April	120	199	117	316
May	126	197	125	322
June	109	167	100	267
July	137	224	135	359
August	152	233	163	396
September	164	259	143	402
October	153	254	152	406
November	203	348	234	582
December	266	478	299	777
Total	1777	2907	1780	4687

World Mission

During 2022 we continued to support David Abbott as an itinerant children's evangelist. His reports following each trip contain inspiring accounts of how children's lives are being transformed through prayer and ministry.

We also held a fundraising event to support the work of Tearfund and have given a number of one off gifts to a variety of people and organisations involved in Christian mission around the world.

Liskeard

At the start of 2022 we continued to operate a small mid-week group within Liskeard having previously closed the Sunday gathering. This was only regularly attended by 3 people all of whom started to engage with other church communities. As a result, we decided to stop the work in Liskeard completely. The resources associated with this work have been identified for use with future church plants into new communities.

Bodmin

We were blessed to be able to continue to use a redundant shop on Fore Street as our venue, and despite the short-term nature of this agreement, we have made good use of the premises for both SkillSHARE and our Sunday services, as well as various other meetings and group sessions. We have also been able to allow other local charities to use it on occasion.

We again ran Alpha and saw a significant number of those on the edge of our church attend. We were delighted to baptise 6 people and bring 4 people into Membership. People of varying needs continue to join us, and the community rallies as best we can to assist.

We have also seen development in our worship and the introduction of *Wednesday Worships* which have seen significant encounters with God.

Our outreach project, SkillSHARE celebrated its first birthday, and has continued to go from strength to strength. We were awarded £5K from the Levelling Up funds to enable further development and, as a result, one of our attendees was able to be paid for some outreach work, and the local GP Practice has begun to “socially prescribe” people to us. An additional year’s funding was then awarded by the Garfield Weston Foundation.

Community Mission

We support Creation Fest each summer, and 12 people from the church volunteered at the Festival this year. We continue to support local charities both financially and practically, with volunteers assisting weekly at CAP and foodbank. We continue to be the local advocates for Acts435 and have now brought well over £20,000 into Bodmin through this charity.

We also hold a small “discretionary fund” which operates small loans and gifts to local people. This has been increasingly called upon of late as the cost of living crisis has taken hold, and sadly, many “loans” are not repaid.

Closer to home, we saw our sister charity, Bodmin Youth Project, take on a SWYM (South West Youth Ministries) trainee youth worker, which has made a real difference to our work with young people across the town. A number of church members serve BYP as trustees and volunteers.

World Mission

We enjoyed a visit from an Open Doors speaker and continue to support their work amongst persecuted Christians. We now also have a new mission partner serving in a closed country in Africa, as well as increasing our giving to CAP, Creation Fest, BYP and Open Doors in the last 12 months.

Financially, it was also our strongest year to date, for which we express great thanks to our supporters.

Church Plants - Freedom Church, Kingswood, Bristol

As Freedom Church, Kingswood, Bristol has become more established they have moved to establish their own charity. We are delighted to see them launch the charity and trust this will enable future effectiveness and growth.

Light and Life Together

After two years of being unable to gather due to Covid-19 Light and Life East Cornwall camped together at Creation Fest again in 2022 and, as in previous years, this was a good time of fellowship and relationship building as well as benefitting from the Creation Fest programme. We also saw a number of people volunteer at the event.

In addition we have run shared training opportunities such as safeguarding and first aid.

Financial review

Total St Austell general fund receipts for 2022 were £93,436 (2021: £105,199), total Liskeard general fund receipts were £2,737 (2021: £7,833), total Bodmin general fund receipts were £30,965 (2021: £30,745). Additionally, receipts of £136,940 (2021: £133,415) for restricted funds have been received for the Foodbank project.

Reserves policy

It is the policy of Light and Life FMC East Cornwall to maintain a balance of unrestricted funds when available to meet unforeseen situations.

Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held amount to £451,413 (2021: £519,059) of which £275,635 (2021: £218,569) are restricted funds. Total unrestricted funds are £175,778 (2021: £300,490) of which £139,877 (2021: £147,586) are the value of unrestricted fixed assets. Free reserves are £32,412 (2021: £132,765) which equates to 3.5 months (2021: 7 months) of unrestricted fund expenditure, a level that the trustees feel is prudent.

Volunteers

Our thanks goes to all those who have served in St Austell this year and who are committed to the work ahead. We would particularly like to thank all our Ministry Team Leaders and Stephen Day for his work examining the charities accounts for the year. Above all we want to give God the glory and celebrate what He has done.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

P Godfrey
Chair



Dated: 8/10/23

**Independent Examiner's Report to the Trustees of Light and Life Free Methodist
Church East Cornwall**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

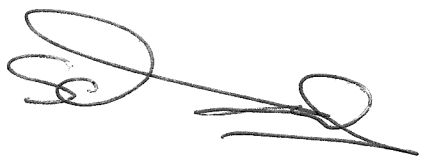
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Day
Chartered Public Finance Accountant



Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Dated: 13/10/23

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations and legacies	3	113,562	130,490	244,052	188,357	130,390	318,747
Charitable activities	4	10,794	67,168	77,962	9,293	33,057	42,350
Other trading activities	5	2,422	-	2,422	1,699	-	1,699
Investments	6	360	5	365	1,172	-	1,172
Total income		127,138	197,663	324,801	200,521	163,447	363,968
Expenditure on:							
Raising funds	7	-	-	-	-	360	360
Charitable activities	8	109,468	136,131	245,629	221,914	128,449	350,363
Transfer out to Freedom Church Bristol	20	142,382	4,436	146,818	-	-	-
Total expenditure		251,850	140,597	392,447	221,914	128,809	350,723
Net income/(expenditure)		(124,712)	57,066	(67,646)	(21,393)	34,638	13,245
Transfers between funds		-	-	-	738	(738)	-
Net movement in funds	15,16	(124,712)	57,066	(67,646)	(20,655)	33,900	13,245
Reconciliation of funds:							
Total funds brought forward		300,490	218,569	519,059	321,145	184,669	505,814
Total funds carried forward		175,778	275,635	451,413	300,490	218,569	519,059

Balance sheet

As at 31 December 2022

	Notes	£	2022 £	2021 £
Fixed assets:				
Tangible assets	11		258,857	271,044
Current assets:				
Debtors	12	8,804		9,205
Cash at bank and in hand		219,739		282,216
		<u>228,543</u>		<u>291,421</u>
Liabilities:				
Creditors: amounts falling due within one year	13	(6,487)		(7,906)
		<u></u>		<u></u>
Net current assets			<u>222,056</u>	<u>283,515</u>
Total assets less current liabilities			<u>480,913</u>	<u>554,559</u>
Creditors: amounts falling due after more than one year	13		(29,500)	(35,500)
			<u></u>	<u></u>
Net assets	14		<u>451,413</u>	<u>519,059</u>
Funds of the charity				
Unrestricted funds:				
General funds		157,264		280,351
Designated funds		18,514		20,139
		<u></u>		<u></u>
Total unrestricted funds	15		175,778	300,490
Restricted funds	16		275,635	218,569
			<u></u>	<u></u>
Total charity funds			<u>451,413</u>	<u>519,059</u>

The financial statements were approved by the Trustees on 10/17/23 and were signed on their behalf by:

P Godfrey
Chair



Notes

(forming part of the financial statements)

1 General information and basis of preparation

1.1 Basis of accounting

Light & Life Free Methodist Church East Cornwall is an unincorporated charity registered in the England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.3 Material prior year errors

No material prior year error have been identified in the reporting period.

Notes

(forming part of the financial statements)

2 Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

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

2.2 Expenditure and liabilities

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 reasonable certainty.

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

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes

(forming part of the financial statements)

2 Accounting policies (continued)

2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations & planned giving	93,586	43,808	137,394	192,572
Tax recoverable on Gift Aid	17,951	4,144	22,095	32,381
Other receipts	2,025	9,598	11,623	25,842
Gifts in kind	-	72,940	72,940	67,952
	<u>113,562</u>	<u>130,490</u>	<u>244,052</u>	<u>318,747</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
NLT contribution to salaries	7,808	-	7,808	5,205
Hire of facilities	441	-	441	588
Grants	2,545	67,168	69,713	36,557
	<u>10,794</u>	<u>67,168</u>	<u>77,962</u>	<u>42,350</u>

Notes

(forming part of the financial statements)

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Feed-in Tariff	2,422	-	2,422	1,699

6 Income from investments

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Bank interest	360	5	365	1,172

7 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Foodbank promotion	-	-	-	360

8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Staff costs	64,104	44,252	108,356	188,459
Donations & mission giving	10,847	3,155	14,002	21,801
Food distributed	-	72,940	72,940	67,952
Administration expenses	34,517	15,814	50,331	72,151
	109,468	136,161	245,629	350,363

Notes

(forming part of the financial statements)

9 Trustee Remuneration

9.1 Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity in the year or in the prior year.

9.2 Expenses

No trustee expenses have been incurred.

10 Staff costs and numbers

10.1 Staff Costs

	Total 2022	Total 2021
	£	£
Salaries	96,488	165,264
Employer's NI	3,667	10,782
Employer's Pension	6,315	12,412
Group Life cover/Income Protection scheme	1,886	-
	<u>108,356</u>	<u>188,458</u>

There were no employees whose annual remuneration was £60,000 or more.

10.2 Staff Numbers

Average number of staff employed

	2022	2021
Full time	3.00	5.00
Part time	1.67	2.50
	<u>4.67</u>	<u>7.50</u>

Average number of full-time equivalent employees in the year

	2022	2021
Charitable activities	<u>3.56</u>	<u>5.65</u>

10.3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £83,614 (2021: £121,555).

10.4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 10.1 above. At the year end and the previous year end there were no outstanding contributions.

Notes

(forming part of the financial statements)

11 Tangible Fixed Assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Total £
Cost			
At 1 January 2022	301,920	77,130	379,050
Additions	-	2,538	2,538
Disposals	-	(6,336)	(6,336)
At 31 December 2022	301,920	73,332	375,252
Depreciation			
At 1 January 2022	42,569	65,437	108,006
Charge for year	6,102	8,623	14,725
On disposals	-	(6,336)	(6,336)
At 31 December 2022	48,671	67,724	116,395
Net book values			
At 31 December 2022	253,249	5,608	258,857
At 31 December 2021	259,351	11,693	271,044

12 Debtors

	2022 £	2021 £
Trade debtors	70	90
Tax recoverable on gift aid	6,508	8,129
Prepayments	2,226	986
	8,804	9,205

13 Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022 £	2021 £	2022 £	2021 £
Other loans	3,000	3,000	29,500	35,500
Taxation and social security	2,516	3,356	-	-
Accruals and deferred income	971	1,550	-	-
	6,487	7,906	29,500	35,500

There is an internal loan for St Austell between a restricted fund and unrestricted fund.

Notes

(forming part of the financial statements)

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2022 as represented by:			
Tangible fixed assets	139,877	118,980	258,857
Current assets	64,518	164,025	228,543
Current liabilities	(2,117)	(1,370)	(6,487)
Non-current liabilities	(26,500)	(6,000)	(29,500)
	<u>175,778</u>	<u>275,635</u>	<u>451,413</u>

15 Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
St Austell general fund	125,476	93,436	(67,455)	(10,366)	141,091
Liskeard general fund	2,838	2,737	(1,323)	(38)	4,214
Bodmin general fund	13,387	30,965	(29,355)	(3,038)	11,959
Bristol general fund	138,648	-	(138,648)	-	-
Designated funds:					
Little Fish fund	373	-	-	-	373
Future vision fund	14,712	-	-	313	15,025
St Austell mission fund	(102)	-	(6,552)	8,063	1,409
Liskeard mission fund	12	-	-	(12)	-
Bodmin mission fund	1,008	-	(2,500)	2,518	1,026
Bristol mission fund	3,734	-	(3,734)	-	-
St Austell benevolent fund	98	-	(1,190)	1,190	98
St Austell sabbatical fund	11	-	(788)	800	23
Bodmin benevolent fund	295	-	-	260	555
Liskeard benevolent fund	-	-	(50)	50	-
Bodmin sabbatical fund *	-	-	(255)	260	5
	<u>300,490</u>	<u>127,138</u>	<u>(251,850)</u>	<u>-</u>	<u>175,778</u>

*denotes new fund

Notes

(forming part of the financial statements)

16 Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Foodbank fund	77,386	136,941	(116,806)	-	97,521
St Austell building fund	124,509	-	(4,477)	-	120,032
Bodmin Acts 435 fund	195	3,025	(3,155)	-	65
Roche satellite fund	1,406	250	(431)	-	1,225
Community Crisis Fund	360	-	-	-	360
United Youth fund	3,000	-	-	-	3,000
St Austell youth group fund	70	-	-	-	70
Liskeard Albania mission	355	-	-	-	355
St Stephen satellite fund	80	-	(80)	-	-
Bodmin SkillSHARE	6,771	11,075	(11,211)	-	6,635
Bristol personal support	4,437	-	(4,437)	-	-
Foodbank Financial Inclusion *	-	41,372	-	-	41,372
St Austell Discretionary fund *	-	5,000	-	-	5,000
	218,569	197,663	(140,597)	-	275,635

* denotes new fund

Purposes of restricted funds

Foodbank fund – This fund consists of income received specifically to cover the running costs of the Foodbank in St Austell.

St Austell building fund – This fund consists of donations specifically for the purchase of the church building in St Austell.

Bodmin Acts 435 fund – This fund consists of donations specifically for the Acts 435 project in Bodmin, giving money directly to those in need.

Roche satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in Roche.

Community Crisis Fund – This fund consists of grants from Cornwall Community Foundation to benefit people in crisis who are urgently in need of small, one off amounts of money.

United Youth fund – This fund consists of grant donations towards united youth events in St Austell.

St Austell youth group fund – This fund consists of donations specifically for the youth group in St Austell.

Liskeard Albania mission fund – This fund consists of donations specifically to provide assistance to under-privileged people in Albania.

St Stephen satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in St Stephen.

Bodmin SkillSHARE fund – This fund consists of income received specifically to provide running costs for the SkillSHARE project in Bodmin.

Bristol Personal Support fund – This fund consists of donations specifically for the Lead Pastor in Bristol.

Foodbank Financial Inclusion fund – This fund consists of income received specifically to provide advocacy for attendees of the Foodbank.

St Austell Discretionary fund – This fund consist of grant donations towards alleviating hardship of church members.

Notes

(forming part of the financial statements)

17 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than one year	554	738
Later than one year and not later than five years	-	554
	<u>554</u>	<u>1,292</u>

Lease payments recognised as an expense in the year totalled £738 (2021: £738)

18 Transactions with related parties

No related party transactions took place in the period of account.

19 Gifts in kind which have not yet been distributed

	2022	2021
	£	£
Donated food	<u>7,000</u>	<u>5,250</u>

20 Transfer out

On 1 January 2022, Freedom Church Bristol created a new separate charity, and so the funds were transferred to the new charity accordingly.

Accounts

**Annual Report of
Light and Life Free Methodist Church
East Cornwall**

Registered Charity Number 1128866

For the year ended 31 December 2021

Contents

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Reference and administrative details

For the year ended 31 December 2021

Name of charity:	Light and Life Free Methodist Church East Cornwall	
Charity registration number:	1128866	
Trustees:	J Townley N Day C Banwell D Horwell A O'Byrne M Wisheart	National Leader (FMC UK) (Appointed 20 May 2018) (Resigned 18 February 2021) (Appointed 19 April 2021) (Resigned 31 March 2021) (Appointed 14 September 2021)
Other key management personnel:	P Godfrey J Langford M Davy D Hull	Lead Pastor (St Austell) Lead Pastor (Bodmin) Lead Pastor (Liskeard) (until 30 April 2021) Lead Pastor (Bristol)
Registered office and principal address:	Light and Life Centre Units 4-5, Brunel Business Park The Sidings St Austell Cornwall PL25 4TJ	
Independent examiner	S Day Park House New Mills Ladock Truro Cornwall TR2 4NN	
Bankers:	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

Trustees' report for the year ended 31 December 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

In submitting their report and the financial statements for the year ended 31 December 2021, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

Structure, governance and management

Light and Life Free Methodist Church East Cornwall is part of the Free Methodist Church UK conference. More locally we are part of a family of Light and Life Free Methodist (FM) churches across Cornwall. Light and Life FM Church East Cornwall is led by Pastor John Townley and a trustee from each church within the charity. The trustees are elected annually at the Annual Society Meetings by the charity's members. The Light and Life churches in the charity are part of the Free Methodist Churches in the UK Conference and the organisation structure is in keeping with The Free Methodist Book of Discipline. All members of the congregation who feel Light and Life is their spiritual home are encouraged to attend a membership course with a view to becoming members.

Objectives and activities

The charity is committed to promoting and spreading the gospel of Jesus Christ and enabling ordinary people to live out their faith. Contemporary worship services with relevant biblical messages are complemented with bible based, engaging and educational courses and practical community pastoral care and help. Our mission statement is: 'To see God's love transform lives as we follow him'.

Where appropriate the charity also aims to relieve sickness and financial hardship and to promote and preserve good health through funds, goods or services of any kind including through the provision of pastoral advice and support and the advancement of education.

Our missionary focus is the east region of Cornwall and Bristol, but extends to the rest of Cornwall where we are part of a larger family of Light and Life churches. The focus continues in our connection and involvement with the ministry of the Free Methodist Church nationally and internationally.

Public benefit statement

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

Light & Life Free Methodist Church East Cornwall has continued to survive during 2021. We now have established churches in St Austell and Bodmin along with a micro-church in Liskeard and the church plant in Kingswood, Bristol. The latter has established its own charitable status and is a separate entity from January 1st 2022.

All of our churches have re-established Sunday meetings as well as sending 'live' transmissions online. People have been slowly returning to these meetings depending on their own circumstances and health situations but numbers have been steadily increasing.

Church reports

St Austell

Pastor Pete Godfrey shared that as he thought about the last year three words kept coming to mind - Challenge, Change, Opportunity. He linked this to James 1:2-4. In the midst of the challenge God has been and continues to be at work. One of the joys has been seeing people grow; so well done and keep going.

He gave the statistics for the last year and how these capture something of the challenge of being one family while scattered. A number of people who have been a precious part of the family have left for various reasons. At the same time had the joy of seeing a number of people give their lives to Jesus and get baptised and many new members of the church. In the midst of the challenge God is still at work.

Having talked about challenge now want to talk about opportunity.

Foodbank – we've fed over 3200 people over the last year, we've helped and supported people in practical ways through community champions and had opportunity for prayer and people to hear more about Jesus – we have a tremendous team that help and support that. Come April we will be back opening the centre, providing tea and coffee and time to chat. Stocks are very good and we continue to be blessed by people's financial generosity.

Community Mission - St Austell Foodbank

Big changes within the foodbank – two volunteers who are community champions are leaving due to personal circumstances. The Food bank co-ordinator is also intending to transition out of the role by the summer.

At the same time, we've been exploring how we better partner with CAP – the opportunity that has stood out for us is CAP life skills, help with cooking, money, applying for jobs/CV skills and other essential life skills.

Creates two key needs:

CAP life skill coaches who we also hope will provide some of the sign posting that the community champions did.

CAP life skills manager – someone who will manage and develop CAP Life Skills. This would require 2 days per week.

When you add to this the need to replace the Co-ordinator and the current vacancy for a Foodbank Manager then we have the opportunity to create a full-time post managing both the Foodbank and CAP Life Skills. Financially the Foodbank is in a very good place and there is also the potential for additional external funding.

Children's work:

We are encouraged by how God is at work among the children and youth and then invited the two leaders to come and share. Youth group: Alpha course - one non-church child gave their life to Jesus. Children are leading their own little groups within the church. The vision is for discipleship, changing to have the first hour as a youth growth group and the second hour is for inviting friends.

Children's church: David Abbott leading the children to be able to lead and preach, lead a session on the Holy Spirit and the children were speaking in tongues.

World Mission

We continue to support David Abbott as an itinerant children's evangelist. His reports following each trip contain inspiring accounts of how children's lives are being transformed through prayer and ministry.

In addition, we have supported Amigos and their work in Uganda that provides help to very poor communities.

Bodmin

Pastor Jon Langford started last year's report with, "Well, what a year to report on!" and this year seems pretty much the same! As we entered into yet another lockdown, so our services continued on Zoom – can you believe it was only last June that a few of us started to tentatively meet in the Upper Room at the Methodist Church whilst others beamed in on facebook?

But it's also been a significant year for us. I'm so thrilled to say that there are people with us today who we didn't know last June – people who have found us and found a relationship with Jesus since then. And Covid may have kept us apart physically, but I believe it drew us closer together spiritually, without a doubt. So we wanted to be able to see each other when we met – no more straight lines! We maxed out the "rule of 6" to break over-large housegroups into smaller ones – ones that have been really effective as everyone now contributes, and we are going deeper with one another and with God.

A definite highlight was the baptisms last July at Daymer Bay – closest to heaven I've been for a long time as we baptised Karensa, Andie and Sam, and then the joy of returning in Sept to baptise Wayne.

And of course, the other highlight was being approached by BCA last summer and asked if we'd be interested in using this shop whilst it awaited development. And what a gift it's been. It's brought a new freedom – a greater openness to the Holy Spirit – and new opportunities. It's given us that much needed presence on the high street – and people have connected with us just by seeing details in the window. It's also led to us being invited to be part of larger, town-wide events, including the recent Charrette, and we're now part of a group of voluntary groups which have committed to working together to find public buildings we can all use.

We've now run **SkillSHARE** for just over 6 months and seen so many lives changed already. We've seen people grow in confidence, develop their skills, and have silly photos taken in a Nativity Photo Booth! Our plan now is to seek funding for a further 3 years and up the opportunities we provide, all within the safe a secure environment that is SkillSHARE.

But pretty much like life, it's not straight-forward. We've also sadly closed Sunday services at **Liskeard** over this past year, but have so enjoyed having a remnant join us here in Bodmin, and their housegroup continues to meet faithfully.

We've also increased the number of opportunities to serve, and I'm so grateful to those who faithfully support us each week. Everyone who does refreshments, worship, housegroup leading, SkillSHARE, and all the other duties – but I want to say a special thank you to Marie and Mike for running the youth and children's work – amazing!

And I also need to thank the CLT especially who have been amazing in what has been another demanding year as significant decisions have had to be made – and they're doing another year! I'm especially grateful to them for the amazing job they did whilst I was on sabbatical for Jan and Feb – such clear leadership and such a desire to serve God in it. Thank you!

And each year, I also thank my family, and Wendy especially, for putting up with me. This year especially, Wendy has been a real rock and wisdom for me – thank you.

As a church, we are now 5 years old, and I've always said at every AGM that church planting is about being **INTENTIONAL, RELATIONAL AND SACRIFICIAL**.

None of this “just happens”. The care people have shown for one another has been amazing. Whether in prison, under police investigation, looking for new properties, with Covid and without it, people have faithfully been “church family” to one another. It's very special. And it's intentional.

But it's also sacrificial. People give time and money which enables this church to operate. They invest in each other and give up other things to do so. Thank you! Forms available...!

And notice that most of this report is about PEOPLE – that's because at the centre of what we do is a ministry which is RELATIONAL. It's about a relationship with Jesus and our relationships with one another.

But THE question at our AGM is always **ARE WE BETTER DISCIPLES?** Are we following Jesus better this year than we were last?

As we go forward, my prayer is that we will learn what it is to truly belong to this messy little community which is more like an autopsy than a Vogue model! There's a lot of faith involved in that – especially as we don't know where we'll be meeting after July, but together, and full of the Spirit, we'll keep believing in Bodmin, looking for what God is doing, and committing to follow Him whatever comes.

And key to that is going to be a commitment to ensure that each person who CONNECTS with us will then GROW and SERVE as we looked at last week. My hope is that we can better ensure that's happening for everyone, and that we can extend our outreach to children and families in particular. Watch this space!

And finally, I want to thank God for his faithfulness to us as a church. So much is still fragile, and I have a feeling it's just the way we're going to be, but our stability is Him and all He keeps on doing amongst us. So let's pray, let's seek Him, and let's take risks that see us connect, grow and serve into 2022 and way beyond.



Church Plants - Freedom Church, Kingswood, Bristol

Bristol are going very well with David Hull as the lead pastor and they have now formed their own charity and are holding their very first annual meeting this year. Pastor David Hull sends his thanks for all the support given them by Light & Life East Cornwall during their initial starting up process and will still have close links going forward.

Financial review

Total St Austell general fund receipts for 2021 were £105,199 (2020: £78,644), total Liskeard general fund receipts were £7,833 (2020: £24,064), total Bodmin general fund receipts were £30,745 (2020: £28,303) and total Bristol general fund receipts were £58,459 (2020: £72,406). Additionally, receipts of £133,415 (2020: £159,411) for restricted funds have been received for the Foodbank project.

Reserves policy

It is the policy of Light and Life FMC East Cornwall to maintain a balance of unrestricted funds when available to meet unforeseen situations.

Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held amount to £519,059 (2020: £505,814) of which £218,569 (2020: £184,669) are restricted funds. Total unrestricted funds are £300,490 (2020: £321,145) of which £147,586 (2020: £149,793) are the value of unrestricted fixed assets. There are no longer any loans secured against these fixed assets although in 2020 there was an amount of £68,054. Free reserves are £132,765 (2020: £145,806) which equates to 7 (2020: 7) months of unrestricted fund expenditure, a level that the trustees feel is prudent.

Volunteers

Our thanks goes to all those who have served in St Austell this year and who are committed to the work ahead. We would particularly like to thank all our Ministry Team Leaders and Stephen Day for his work examining the charities accounts for the year. Above all we want to give God the glory and celebrate what He has done.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

J Townley
Chair

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

Dated: 24/10/2022

Independent Examiner's Report to the Trustees of Light and Life Free Methodist Church East Cornwall

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(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 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

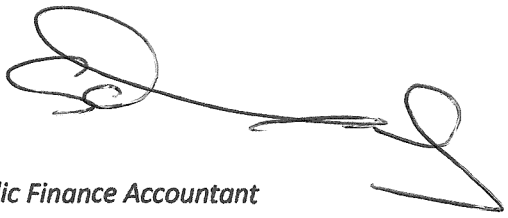
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Stephen Day
Chartered Public Finance Accountant

Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Dated: 19 Oct 2022

Statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations and legacies	3	188,357	130,390	318,747	196,353	166,941	363,294
Charitable activities	4	9,293	33,057	42,350	16,565	-	16,565
Other trading activities	5	1,699	-	1,699	1,947	-	1,947
Investments	6	1,172	-	1,172	1,422	-	1,422
Total income		200,521	163,447	363,968	216,287	166,941	383,228
Expenditure on:							
Raising funds	7	-	360	360	-	360	360
Charitable activities	8	221,914	128,449	350,363	252,551	118,632	371,183
Total expenditure		221,914	128,809	350,723	252,551	118,992	371,543
Net income/(expenditure)		(21,393)	34,638	13,245	(36,264)	47,949	11,685
Transfers between funds		738	(738)	-	-	-	-
Net movement in funds	15,16	(20,655)	33,900	13,245	(36,264)	47,949	11,685
Reconciliation of funds:							
Total funds brought forward		321,145	184,669	505,814	357,409	136,720	494,129
Total funds carried forward		300,490	218,569	519,059	321,145	184,669	505,814



St. Andrew's
Charity

Balance sheet

As at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	11		271,044		277,729
Current assets:					
Debtors	12	9,205		18,089	
Cash at bank and in hand		282,216		290,783	
			<u>291,421</u>	<u>308,872</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(7,906)		(14,846)	
			<u>283,515</u>	<u>294,026</u>	
Net current assets					
			<u>554,559</u>	<u>571,755</u>	
Total assets less current liabilities					
Creditors: amounts falling due after more than one year	13		(35,500)		(65,941)
			<u>519,059</u>	<u>505,814</u>	
Net assets	14				
			<u><u>519,059</u></u>	<u><u>505,814</u></u>	
Funds of the charity					
Unrestricted funds:					
General funds		280,351		284,667	
Designated funds		20,139		36,478	
			<u>300,490</u>	<u>321,145</u>	
Total unrestricted funds	15				
Restricted funds	16		218,569		184,669
			<u>519,059</u>	<u>505,814</u>	
Total charity funds			<u><u>519,059</u></u>	<u><u>505,814</u></u>	

The financial statements were approved by the Trustees on 6/10/2022 and were signed on their behalf by:

J Townley
Chair

Notes

(forming part of the financial statements)

1 General information and basis of preparation

1.1 Basis of accounting

Light & Life Free Methodist Church East Cornwall is an unincorporated charity registered in the England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.3 Material prior year errors

No material prior year error have been identified in the reporting period.

Notes

(forming part of the financial statements)

2 Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

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

2.2 Expenditure and liabilities

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 reasonable certainty.

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

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes

(forming part of the financial statements)

2 Accounting policies (continued)

2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations & planned giving	143,300	49,272	192,572	236,079
Tax recoverable on Gift Aid	25,712	6,669	32,381	33,003
Other receipts	19,345	6,497	25,842	21,264
Gifts in kind	-	67,952	67,952	72,948
	<u>188,357</u>	<u>130,390</u>	<u>318,747</u>	<u>363,294</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
NLT contribution to salaries	5,205	-	5,205	15,655
Hire of facilities	588	-	588	910
Grants	3,500	33,057	36,057	-
	<u>9,293</u>	<u>33,057</u>	<u>42,350</u>	<u>16,565</u>

Notes

(forming part of the financial statements)

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Feed-in Tariff	<u>1,699</u>	<u>-</u>	<u>1,699</u>	<u>1,947</u>

6 Income from investments

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Bank interest	<u>1,172</u>	<u>-</u>	<u>1,172</u>	<u>1,422</u>

7 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Foodbank promotion	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>

8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Staff costs	143,888	44,571	188,459	202,277
Donations & mission giving	17,586	4,215	21,801	32,018
Food distributed	-	67,952	67,952	72,948
Administration expenses	60,440	11,711	72,151	63,940
	<u>221,914</u>	<u>128,449</u>	<u>350,363</u>	<u>371,183</u>

Notes

(forming part of the financial statements)

9 Trustee Remuneration

9.1 Remuneration

Name of trustee or related party	Legal Authority	2021	Amounts Paid 2020
		£	£
J Townley (as Lead Pastor (Bristol))	Governing document	-	35,851

9.2 Expenses

	2021	2020
Number of trustees who were paid expenses	-	1
Nature of the expenses	N/A	Travel
Total amount paid	£-	£153

10 Staff costs and numbers

10.

1 Staff Costs

	Total	Total
	2021	2020
	£	£
Salaries	165,264	178,742
Employer's NI	10,782	11,766
Employer's Pension	12,412	11,769
	188,458	202,277

There were no employees whose annual remuneration was £60,000 or more.

10.

2 Staff Numbers

Average number of staff employed	2021	2020
Full time	5.00	4.75
Part time	2.50	3.33
	7.50	8.08
Average number of full-time equivalent employees in the year	2021	2020
Charitable activities	5.65	5.98

10.

3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £121,555 (2020: £160,950).

10.

4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 10.1 above. At the year end and the previous year end there were no outstanding contributions.

Notes

(forming part of the financial statements)

11 Tangible Fixed Assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Total £
Cost			
At 1 January 2021	301,920	74,354	376,274
Additions	-	5,660	5,660
Disposals	-	(2,884)	(2,884)
At 31 December 2021	301,920	77,130	379,050
Depreciation			
At 1 January 2021	36,468	62,077	98,545
Charge for year	6,102	6,243	12,345
On disposals	-	(2,884)	(2,884)
At 31 December 2021	42,570	65,436	108,006
Net book values			
At 31 December 2021	259,350	11,694	271,044
At 31 December 2020	265,452	12,277	277,729

12 Debtors

	2021 £	2020 £
Trade debtors	90	120
Tax recoverable on gift aid	8,129	17,148
Prepayments	986	821
	9,205	18,089

13 Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Bank loans	-	-	-	65,941
Other loans	3,000	8,113	35,500	-
Taxation and social security	3,356	4,215	-	-
Accruals and deferred income	1,550	2,518	-	-
	7,906	14,846	35,500	65,941

The bank loan previously secured by a fixed charge over the charity's freehold property was fully repaid in May 2021. There is an internal loan for St Austell between a restricted fund and unrestricted fund.

Notes

(forming part of the financial statements)

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2021 as represented by:			
Tangible fixed assets	147,586	123,458	271,044
Current assets	189,690	101,731	291,421
Current liabilities	(7,286)	(620)	(7,906)
Non-current liabilities	(29,500)	(6,000)	(35,500)
	<u>300,490</u>	<u>218,569</u>	<u>519,059</u>

15 Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
St Austell general fund	95,682	105,199	(81,885)	6,480	125,476
Liskeard general fund	5,354	7,833	(8,904)	(1,444)	2,840
Bodmin general fund	16,631	30,745	(31,589)	(2,399)	13,387
Bristol general fund	167,000	58,459	(81,910)	(4,901)	138,648
Designated funds:					
Little Fish fund	412	-	(39)	-	374
Future vision fund	10,932	-	-	3,780	14,712
St Austell mission fund	(21)	-	(7,621)	7,540	(102)
Liskeard mission fund	836	-	(1,530)	704	10
Bodmin mission fund	1,820	-	(2,951)	2,139	1,008
Bristol mission fund	3,303	-	(4,040)	4,471	3,734
St Austell benevolent fund	138	-	(240)	200	98
St Austell sabbatical fund	11	-	-	-	11
St Austell loan fund	7,000	-	-	(7,000)	-
Bodmin benevolent fund	40	-	(5)	260	295
Bristol benevolent fund	30	-	(460)	430	-
Bristol personal support	11,977	(1,715)	-	(10,262)	-
Liskeard benevolent fund *	-	-	(740)	740	-
	<u>321,145</u>	<u>200,521</u>	<u>(221,914)</u>	<u>738</u>	<u>300,490</u>

*denotes new fund

Notes

(forming part of the financial statements)

16 Restricted funds

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Foodbank fund	56,331	133,415	(95,360)	(17,000)	77,386
St Austell building fund	128,987	-	(4,478)	-	124,509
Bodmin Acts 435 fund	335	3,840	(3,980)	-	195
Roche satellite fund	1,406	-	-	-	1,406
Community Crisis Fund	185	410	(235)	-	360
United Youth fund	3,000	-	-	-	3,000
St Austell youth group fund	70	-	-	-	70
St Austell air-con fund	(6,000)	-	-	6,000	-
Liskeard Albania mission	355	-	-	-	355
St Stephen satellite fund *	-	80	-	-	80
Bodmin SkillSHARE *	-	10,500	(3,729)	-	6,771
Bristol personal support *	-	15,202	(21,027)	10,262	4,437
	184,669	163,447	(128,809)	(738)	218,569

*denotes new fund

Purposes of restricted funds

Foodbank fund – This fund consists of income received specifically to cover the running costs of the Foodbank in St Austell.

St Austell building fund – This fund consists of donations specifically for the purchase of the church building in St Austell.

Bodmin Acts 435 fund – This fund consists of donations specifically for the Acts 435 project in Bodmin, giving money directly to those in need.

Roche satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in Roche.

Community Crisis Fund – This fund consists of grants from Cornwall Community Foundation to benefit people in crisis who are urgently in need of small, one off amounts of money.

United Youth fund – This fund consists of a grant donations towards united youth events in St Austell.

St Austell youth group fund – This fund consists of donations specifically for the youth group in St Austell.

St Austell air-con fund – This fund consists of donations specifically for the air conditioning in St Austell.

Liskeard Albania mission fund - This fund consists of donations specifically to provide assistance to under-privileged people in Albania.

St Stephen satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in St Stephen.

Bodmin SkillSHARE fund – This fund consists of income received specifically to provide running costs for the SkillSHARE project in Bodmin.

Bristol Personal Support fund – This fund consists of donations specifically for the Lead Pastor in Bristol.

Notes

(forming part of the financial statements)

17 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than one year	738	738
Later than one year and not later than five years	<u>1,292</u>	<u>2,030</u>
	<u>2,030</u>	<u>2,768</u>

Lease payments recognised as an expense in the year totalled £738 (2020: £738)

18 Transactions with related parties

No related party transactions took place in the period of account, other than certain trustees' remuneration and expenses already disclosed in note 9.

19 Gifts in kind which have not yet been distributed

	2021	2020
	£	£
Donated food	<u>5,250</u>	<u>18,644</u>

Accounts

**Annual Reports of
Light and Life Free Methodist Church
East Cornwall**

Registered Charity Number 1128866

For the year ended 31 December 2020

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Reference and administrative details

For the year ended 31 December 2020

Name of charity: Light and Life Free Methodist Church East Cornwall

Charity registration number: 1128866

Trustees:

J Townley	Lead Pastor (Bristol)
D Arulvasagam	(Resigned November 2020)
C Banwell	(Appointed 18 March 2018)
N Day	(Appointed 20 May 2018)
A O'Byrne	(Appointed 1 April 2020)
D Horwell	(Resigned 31 March 2020)

Other key management personnel:

M Davy	Lead Pastor (Liskeard)
J Langford	Lead Pastor (Bodmin)

Registered office and principal address: Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

Independent examiner

S Day
Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Bankers:

Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Trustees' report for the year ended 31 December 2020

The trustees present their annual report and financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

In submitting their report and the financial statements for the year ended 31 December 2020, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

Structure, governance and management

Light and Life Free Methodist Church East Cornwall is part of the Free Methodist Church UK conference. More locally we are part of a family of Light and Life Free Methodist (FM) churches across Cornwall. Light and Life FM Church East Cornwall is led by Pastor John Townley and a trustee from each church within the charity. The trustees are elected annually at the Annual Society Meetings by the charity's members. The Light and Life churches in the charity are part of the Free Methodist Churches in the UK Conference and the organisation structure is in keeping with The Free Methodist Book of Discipline. All members of the congregation who feel Light and Life is their spiritual home are encouraged to attend a membership course with a view to becoming members.

Objectives and activities

The charity is committed to promoting and spreading the gospel of Jesus Christ and enabling ordinary people to live out their faith. Contemporary worship services with relevant biblical messages are complemented with bible based, engaging and educational courses and practical community pastoral care and help. Our mission statement is: 'To see God's love transform lives as we follow him'.

Where appropriate the charity also aims to relieve sickness and financial hardship and to promote and preserve good health through funds, goods or services of any kind including through the provision of pastoral advice and support and the advancement of education.

Our missionary focus is the east region of Cornwall and Bristol, but extends to the rest of Cornwall where we are part of a larger family of Light and Life churches. The focus continues in our connection and involvement with the ministry of the Free Methodist Church nationally and internationally.

Public benefit statement

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and performance

Light & Life Free Methodist Church East Cornwall has continued to survive during 2020. We now have established churches in St Austell, Liskeard and Bodmin along with a church plant in Kingswood, Bristol.

All of the churches have adapted to online services brought about by the 'lockdown' situation caused by the coronavirus pandemic that started in March 2020. There have also been a number of zoom meetings covering differing aspects of our usual church activities to encourage our members and maintain the links between us.

Church reports

St Austell

Thank you!

In what has been a challenging year you have been an amazing church family! The way that so many have stepped up and creatively served and cared for one another has been such an encouragement. Lots of people were honoured specifically but everyone has played their part in different ways so thank you! Who we are as a church is only possible because of each of you.

Roadmap for meeting

As the restrictions start to ease we've been talking and planning as a leadership team what that means for us as a church. We're committed to continue in a way that enables everyone to be included while making the most of the opportunities we have to meet together. This means that on Easter Sunday we will begin live services at the Light & Life Centre alongside the current online services.

I'm really thrilled that we will be able to meet together to celebrate the amazing truth that Jesus is alive today and the hope we have in Him!

For both Easter Sunday and the 11th April we will have two services at 9.30am and 11.15am. These will be opportunities for all ages to come together and we're really looking forward to worshipping together.

Gift Day

Over the course of the last year we have been amazingly blessed by your continuous generosity and absolutely blown away by the significant donations that have come in to support the work of the Foodbank from businesses and the community. As we look to be good stewards with what God has entrusted us we would love to use this as an opportunity to clear the outstanding mortgage on the Light & Life Centre saving a huge amount of money in interest and enabling us to put more finances into ministry, the care of those in need and church planting in the future. To make this possible we need an additional £14,000 and are planning a gift day for Sunday 25th April. We would ask that you take some time to pray about how God would have you play your part in this whether through a gift, pledge or interest free loan.

Wellbeing Course

The last year has stretched and challenged all of us in different ways and highlighted the need for emotional, physical, spiritual and relational wellbeing.

On Wednesday 21st April we will be launching the Wellbeing Course as a great way to explore what this means from a biblical perspective. This is a great opportunity for all of us as well as a chance to invite friends or family along too.

We'll be sharing more over the coming weeks but please do be praying about whether this is something for you to be involved with and who you could invite.

Future dreams

There's been a lot of change over the last year and there is undoubtedly more to come. Into this context I believe God is saying to us – 'The method's may change but the mission remains the same'.

We have an amazing mission as St Austell Light & Life to see God's love transform lives as we follow Him. This continues to be what sets our direction.

I want you to take this as permission to dream! What does change look like and what part does God have for you to play in it?

I'd love you to be praying into this and get in touch with any thoughts or things God shows you.

I know it's been a strange year full of challenges and I've missed you all but as I said on the night – one of the greatest measures of a person's or a community's maturity is their response to change and to challenge – and you have shone with your response in the way that you have cared for one another and stepped up to serve and encourage. As we face the changes that are coming I'm excited to see how God is going to work in and through each one of you!

Community Mission - St Austell Foodbank

Jon Langford shared how 2020 was our 10th anniversary and thanked everyone for all they have given and done to serve the Foodbank. The appointment of Emma as Foodbank co-ordinator and the purchase of the second container for storage has been essential.

Had to adapt the way we work and Jon paid tribute to the work of the volunteers to make this happen.

We have seen a huge increase in donations of food and finances with the increased profile.

This has led to us recently appointing Steve Ford as the warehouse co-ordinator and he has been an excellent addition to the team.

World Mission

We continue to support David Abbott as an itinerant children's evangelist. His reports following each trip contain inspiring accounts of how children's lives are being transformed through prayer and ministry although these have had to be curtailed during 2020.

In addition, we have supported Amigos and their work in Uganda that provides help to very poor communities.

Liskeard

Last year's ASM was our last Liskerrett 'in-person' meeting. What a year it has been!

The two main themes of that ASM - (a) The challenge for financial sustainability if we were to be a missional and not just maintenance orientated church, and (b) a push to be missional and aim to see significant growth over 2020 as this would increase the chances of sustainability through the associated increase in finances and gifts within the body.

The vision of '20 for 20' had started well with a good number of new faces from January to March - but then Covid hit. It's certain that we have had more than 20 new people checking in online but the effects of that will be hard to quantify for some time yet.

Online services have been a real highlight and we have been thankful to Bodmin for enabling us to join together in this. It has increased the links between the members of each church, given us the ability to produce a higher quality service, enabled us to see each other's faces during lockdowns and served to build us spiritually.

There have also been great new online initiatives from church members like the Prayer Meetings, House Groups being led by new leaders and the creation of Children's Services which drew a lot of views and a lot of compliments from other churches. Also there have been excellent opportunities to develop unity in joining with the other local churches: in particular the outdoor meeting at the Rugby ground and Morrisons Christmas Carols, as well as outdoor services at Grace and St Martins. Grace also asked for support to produce children's church online.

Mark & Bronwen Davy are stepping down from leadership at the end of April as they have a 'calling' now to become missionaries in Albania. They were thanked for all the hard work they have both contributed to the Liskeard church since its formation and will be sadly missed. Both St Austell & Bodmin churches will be assisting with the progression of evolving the church and enabling it to continue to flourish and grow.

Bodmin

Well, what a year to report on! In January 2020 we hadn't even heard of Zoom let alone given it a go! We were excited at the year ahead, hopeful as we'd seen some significant growth, and new people seemed to be trickling in. Then everything changed! Last AGM I spoke about us often referring to ourselves as a "family" and said that we "do life together". Well, we've certainly done that in the last 12 months! In fact, I would say that we've strengthened that identity over the past year, and have learnt new ways of doing life together.

I guess the toughest part has been the loss of regular contact for those who have struggled with the tech. Never have I appreciated broadband so much, and neither have I ever been so aware of the inequality with which we can access it. It's been so tough to see those on the edge of things, simply because they're on data only or the signal's just too patchy.

But at the same time, it's meant we've made real efforts in terms of relationships. I've been so encouraged to hear of people calling others, helping others, caring for others, and actually, in that sense, lockdown hasn't been all bad news. I want to say a sincere thank you to everyone who has coped so well with Zoom housegroups too. And thank you to everyone who has contributed to housegroups and to the online services.

I've always said that church planting was about being **INTENTIONAL, RELATIONAL AND SACRIFICIAL**, and I return to this every AGM.

It's **INTENTIONAL** – that means people focus and work hard. Special thank you to the CLT who at the start of Lockdown 1 met every week for 10 weeks online (and once around a fire pit!) to ensure we navigated the new situation as best as we possibly could. I also want to say a special thank you to them too for the way they have genuinely cared for me this year. I have so appreciated it!

And it's **RELATIONAL**. It's all about relationships, and as I said, we've seen them grow and develop. It was a special privilege to welcome 8 new members in December. We are still growing!

And finally, it's **SACRIFICIAL**. Some big challenges! People have really struggled financially, and it's unusual for me to go through a week without someone approaching me for financial support. But I genuinely believe this is where Jesus would have us – standing alongside those who are struggling, and ministering to them in his name.

And financially we've done OK too. Helped by severe lack of expenses, but so grateful to everyone who has continued to give or begun to give over the last year. If you're still to do so, please do consider joining us in this way as we still have a way to go to be financially independent. Delighted to say that we continue to give away 10% to support Open Doors, Creation Fest, and Bodmin Youth Project. And we've relaunched 2 online youth groups through BYP, Infusion and Immerse.

But **THE** question at our AGM is always **ARE WE BETTER DISCIPLES?** Are we following Jesus better this year than we were last? And that feels like quite a question this year! Some of us, it's been survival – and if that's you, congrats! I rejoice with you! PrayerSpace has continued on a Tuesday lunchtime online. And we've continued to support people through Acts435, now bringing a total of £14,490 into the town since we began in 2017.

So what of our future? Well, I'm excited and daunted in equal measure! My plan is to withdraw from leading St Austell foodbank over this next year, to concentrate all my energy in Bodmin, and I'm so excited about that. We have provisional plans for what we're calling "SkillSHARE" which we hope will be grant-funded and enable us to provide a halfway house for people with addictions or health challenges who need an opportunity to share their skills or gain skills. It will be a hub for people to form relationships and meet Jesus – we hope and pray! We need funds and we need a venue... so there's plenty to sort!

Then of course we have the return to "normal" but recognising that the world has moved on too. I think something online will remain, but we will slowly rebuild weekly services and housegroups, and welcome back the return of 4th Sunday outreaches once again.

I think what's key is **PRAYER and DISCIPLESHIP**. And that's something we can all get involved in. PRAY for one another, for our town, for the Kingdom to come. Ensure that we are investing in our own DISCIPLESHIP, going deeper in Jesus, and seeking to bring his love and hope to others. And I want that to be more than theory, so we hope to concrete that up as the months go on, with developing leaders and new opportunities to serve.

And we want the Lord to build his church. One of the pleasant surprises of this past year has been the number of views our services have had online. People are watching! So we'll be trying to reach out to them in the weeks to come. So, after a crazy year, I have to say I feel grateful for much, expectant at what is to come, and like many of us, a little daunted!

I was struck a couple of weeks ago by Jesus' words, "Take my yoke upon you and learn from me, for I am **gentle** and **humble in heart**, and you will find rest for your souls." (Matt 11:29). I want us to be like that as we come out of this. I think we need to be kind to ourselves, appreciative of where each of us is at, and ready for God to use as to build His kingdom in Bodmin and its surrounding area.

Church Plants - Freedom Church, Kingswood, Bristol

It has been an unusual year in lockdown, David Hull has become lead pastor as John Townley was appointed as National leader for the Free Methodist Church (FMC). David is released two days a week to continue his national ministry that is funded externally and expressed his appreciation of being part of the Freedom Church family.

It has been a full year with Alpha, CAP, Outreach, Bible Society courses, house group and celebrate recovery relaunching. We continue to meet each Sunday online via Zoom and visitors have felt very welcome. An Easter scavenger hunt was arranged that attracted a large number of non-church related people and was very successful.

Freedom Church's current position is part of Light and Life East Cornwall but preparations are underway to register as an independent charity. The Church will be informed once we have completed the process and received charitable status.

We will be moving our offices to the Kingswood Estate which was the seat of John Wesley's revival ministry and where there is suitable space to hold Sunday services. Moving forward will be in line with government guidelines when we hope to hold an open air meeting on Pentecost Sunday and then continue face to face meetings every Sunday morning thereafter.

Upcoming events are – 'Have a Cuppa on us' in July followed by a holiday club with a 'Light Party' taking place in October.

Financial review

Total St Austell general fund receipts for 2020 were £78,649 (2019: £74,347), total Liskeard general fund receipts were £24,447 (2019: £21,603), total Bodmin general fund receipts were £28,306 (2019: £46,536) and total Bristol general fund receipts were £72,410 (2019: £56,851). Additionally, receipts of £159,413 (2019: £74,102) and £370 (2019: £495) for restricted funds have been received for the Foodbank project and the St Austell building fund.

Reserves policy

It is the policy of Light and Life FMC East Cornwall to maintain a balance of unrestricted funds when available to meet unforeseen situations.

Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest.

Total reserves held amount to £505,814 (2019: £494,327) of which £184,669 (2019: £136,717) are restricted funds. Total unrestricted funds are £321,145 (2019: £357,610), of which £149,793 (2019: £154,531) are the value of fixed assets and £68,054 (2019: £70,037) is the value of loans secured against these fixed assets. Free reserves are £145,806 (2019: £192,117) which equates to 7 (2019: 11) months of unrestricted fund expenditure, a level that the trustees feel is prudent.

Volunteers

Our thanks goes to all those who have served in St Austell this year and who are committed to the work ahead. We would particularly like to thank all our Ministry Team Leaders and Stephen Day for his work examining the charities accounts for the year. Above all we want to give God the glory and celebrate what He has done.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Light and Life Centre
Units 4-5, Brunel Business Park
The Sidings
St Austell
Cornwall
PL25 4TJ

J Townley
Chair



Dated:.....9/10/21.....

Independent Examiner's Report to the Trustees of Light and Life Free Methodist Church East Cornwall

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- 0 examine the accounts under section 145 of the 2011 Act;
- 0 follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 0 state whether particular matters have come to my attention.

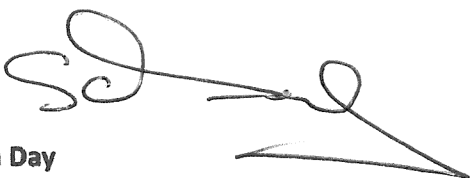
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Day
Chartered Public Finance Accountant

Park House
New Mills
Ladock
Truro
Cornwall
TR2 4NN

Dated: 9/10/21

Statement of financial activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income from:							
Donations and legacies	3	196,353	166,941	363,294	181,132	83,541	264,672
Charitable activities	4	15,655	-	15,655	17,741	-	17,741
Other trading activities	5	2,857	-	2,857	5,231	-	5,231
Investments	6	1,422	-	1,422	300	-	300
Total income		216,287	166,941	383,228	204,404	83,541	287,945
Expenditure on:							
Raising funds	7	-	360	360	-	360	360
Charitable activities	8	252,551	118,632	371,183	194,727	97,319	292,046
Total expenditure		252,551	118,992	371,543	194,727	97,679	292,406
Net income/(expenditure)		(36,264)	47,949	11,685	9,677	(14,138)	(4,461)
Transfers between funds		-	-	-	(7,167)	7,167	-
Net movement in funds	15,16	(36,264)	47,949	11,685	2,510	(6,971)	(4,461)
Reconciliation of funds:							
Total funds brought forward		357,409	136,720	494,129	354,899	143,691	498,590
Total funds carried forward		321,145	184,669	505,814	357,409	136,720	494,129

Balance sheet

As at 31 December 2020

	Notes	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	11		277,729		287,056
Current assets:					
Debtors	12	18,089		20,903	
Cash at bank and in hand		290,783		269,398	
			<u>308,872</u>	<u>290,301</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(14,846)		(15,174)	
			<u></u>	<u></u>	
Net current assets			<u>294,026</u>		<u>275,127</u>
Total assets less current liabilities			<u>571,755</u>		<u>562,183</u>
Creditors: amounts falling due after more than one year	13		<u>(65,941)</u>		<u>(68,054)</u>
Net assets	14		<u><u>505,814</u></u>		<u><u>494,129</u></u>
Funds of the charity					
Unrestricted funds:					
General funds		284,667		335,716	
Designated funds		36,478		21,693	
			<u></u>	<u></u>	
Total unrestricted funds	15		<u>321,145</u>		<u>357,409</u>
Restricted funds	16		<u>184,669</u>		<u>136,720</u>
Total charity funds			<u><u>505,814</u></u>		<u><u>494,129</u></u>

The financial statements were approved by the Trustees on and were signed on their behalf by:

J Townley
Chair



9/10/21

Notes

(forming part of the financial statements)

1 General information and basis of preparation

1.1 Basis of accounting

Light & Life Free Methodist Church East Cornwall is an unincorporated charity registered in the England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), including "Amendments to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless otherwise stated.

1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.3 Material prior year errors

No material prior year error have been identified in the reporting period.

Notes

(forming part of the financial statements)

2 Accounting policies

2.1 Income

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

- 0 the charity becomes entitled to the resources;
- 0 the trustees are virtually certain they will receive the resources; and
- 0 the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

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

2.2 Expenditure and liabilities

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 reasonable certainty.

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

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% per annum on cost
Fixtures, fittings and equipment	- 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes

(forming part of the financial statements)

2 Accounting policies (continued)

2.4 Leasing

Rental charges under operating leases are charged to the SoFA on a straight line basis over the term of the lease.

2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

Unrestricted funds relate to incoming resources received or generated for the charity's purposes.

Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations & planned giving	167,795	68,284	236,079	177,054
Tax recoverable on Gift Aid	28,558	4,445	33,003	20,426
Grants	-	21,264	21,264	10,689
Gifts in kind	-	72,948	72,948	56,502
	196,353	166,941	363,294	264,671

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
NLT contribution to salaries	15,655	-	15,655	17,741
	<u>15,655</u>	<u>-</u>	<u>15,655</u>	<u>17,741</u>

Notes

(forming part of the financial statements)

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Hire of facilities	910	-	910	3,366
Feed in Tariff	1,947	-	1,947	1,865
	<u>2,857</u>	<u>-</u>	<u>2,857</u>	<u>5,231</u>

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Bank interest	1,422	-	1,422	300
	<u>1,422</u>	<u>-</u>	<u>1,422</u>	<u>300</u>

7 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Foodbank costs				
Promotion	-	360	360	360
	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Staff costs	186,896	15,381	202,277	127,704
Donations & mission giving	16,308	15,710	32,018	19,606
Food distributed	-	72,948	72,948	56,502
Administration expenses	49,347	14,593	63,940	88,234
	<u>252,551</u>	<u>118,632</u>	<u>371,183</u>	<u>292,046</u>

Notes

(forming part of the financial statements)

9 Trustee remuneration

9.1 Remuneration

Name of trustee or related party	Legal Authority	Amounts paid	
		2020 £	2019 £
J Townley (as Lead Pastor (Bristol))	Governing document	35,851	40,693

9.2 Expenses

	Total 2020	Total 2019
Number of trustees who were paid expenses	1	1
Nature of the expenses	Travel costs	Telephone
Total amount paid	£153	£604

10 Staff costs and numbers

10.1 Staff Costs

	Total 2020 £	Total 2019 £
Salaries	178,742	113,768
Employer's NI	11,766	6,799
Employer's pension	11,769	7,136
	202,277	127,703

There were no employees whose annual remuneration was £60,000 or more.

10.2 Staff numbers

Average number staff employed

	2020	2019
Full time	4.75	3
Part time	3.33	3
	8.08	6

Average number of full-time equivalent employees in the year

	2020	2019
Charitable activities	5.98	4

Notes

(forming part of the financial statements)

10 Staff costs and numbers (continued)

10.3 Key management personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £108,698 (2018: £108,698).

10.4 Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 10.1 above. At the year end and the previous year end there were no outstanding contributions.

11 Tangible fixed assets

	Freehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 January 2020	301,920	72,387	374,307
Additions	-	1,967	1,967
At 31 December 2020	301,920	74,354	376,274
Depreciation			
At 1 January 2020	30,366	56,884	87,251
Charge for year	6,102	5,193	11,295
At 31 December 2020	36,468	62,077	98,545
Net book values			
At 31 December 2020	265,452	12,277	277,729
At 31 December 2019	271,553	15,503	287,056

12 Debtors

	2020 £	2019 £
Tax recoverable on gift aid	17,148	18,123
Prepayments and accrued income	941	2,780
	18,089	20,903

Notes

(forming part of the financial statements)

13 Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020	2019	2020	2019
	£	£	£	£
Bank loans	2,113	1,983	65,941	68,054
Other loans	6,000	6,000	-	-
Taxation and social security	4,215	2,591	-	-
Accruals and deferred income	2,518	4,600	-	-
	<u>14,846</u>	<u>15,174</u>	<u>65,941</u>	<u>68,054</u>
	<u><u>14,846</u></u>	<u><u>15,174</u></u>	<u><u>65,941</u></u>	<u><u>68,054</u></u>

The bank loans are secured by a fixed charge over the charity's freehold property and an additional sum of £6,000 was repaid in June 2019.

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:			
Tangible fixed assets	149,793	127,936	277,729
Current assets	245,778	63,094	308,872
Current liabilities	(8,484)	(6,362)	(14,846)
Non-current liabilities	(65,941)	-	(65,941)
	<u>321,145</u>	<u>184,669</u>	<u>505,814</u>
	<u><u>321,145</u></u>	<u><u>184,669</u></u>	<u><u>505,814</u></u>

15 Unrestricted funds

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
St Austell general fund	100,473	70,982	(71,522)	(4,250)	95,683
Liskeard general fund	4,553	21,985	(21,184)		5,354
Bodmin general fund	18,979	26,237	(28,586)		16,630
Bristol general fund	211,710	69,637	(114,147)	(200)	167,000
Designated funds:					
Little Fish fund	359	95	(42)	-	412
Future vision fund	10,932	-	-	-	10,932
St Austell mission fund	1,520	7,667	(9,208)		(21)
Liskeard mission fund	743	2,493	(2,400)		836
Bodmin mission fund	2,700	2,070	(2,950)		1,820
Bristol mission fund	2,280	2,773	(1,750)		3,303
St Austell benevolent fund	100	-	(262)	300	138
St Austell sabbatical fund	11	-	-	-	11
St Austell loan fund	3,050	-	-	3,950	7,000
Bodmin benevolent fund *		290	(250)		40
Bristol benevolent fund *		80	(250)	200	30
Bristol personal support *		11,977	-		11,977
Unrestricted funds	<u>357,410</u>	<u>216,286</u>	<u>(252,551)</u>	<u>0</u>	<u>321,145</u>

Notes

(forming part of the financial statements)

16 Restricted funds

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
Foodbank fund	3,135	159,413	(106,217)	-	56,331
St Austell building fund	133,095	370	(4,478)	-	128,987
Bodmin Acts 435 fund	280	5,645	(5,590)	-	335
Roche satellite fund	2,036	30	(660)	-	1,406
Community Crisis Fund	612	345	(772)	-	185
United Youth fund	3,000	-	-	-	3,000
St Austell youth group fund	144	-	(74)	-	70
St Austell air-con fund	(6,000)	-	-	-	(6,000)
Liskeard Albania mission	418	1,137	(1,200)	-	355
Restricted funds	136,720	166,940	(118,991)	-	184,669

Purposes of restricted funds

* denotes New fund

Foodbank fund – This fund consists of income received specifically to cover the running costs of the Foodbank in St Austell.

St Austell building fund – This fund consists of donations specifically for the purchase of the church building in St Austell.

Bodmin Acts 435 fund – This fund consists of donations specifically for the Acts 435 project in Bodmin, giving money directly to those in need.

Roche satellite fund – This fund consists of donations specifically for the running costs of a satellite Foodbank in Roche.

Community Crisis Fund – This fund consists of grants from Cornwall Community Foundation to benefit people in crisis who are urgently in need of small, one off amounts of money.

United Youth fund – This fund consists of a grant donations towards united youth events in St Austell.

St Austell youth group fund – This fund consists of donations specifically for the youth group in St Austell.

St Austell air-con fund – This fund consists of donations specifically for the air conditioning in St Austell.

Liskeard Albania mission fund - This fund consists of donations specifically to provide assistance to under-privileged people in Albania.

Notes

(forming part of the financial statements)

17 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Not later than one year	738	738
Later than one year and not later than five years	2,030	2,768
	<u>2,768</u>	<u>3,506</u>

Lease payments recognised as an expense in the year totalled £738 (2019: £738)

18 Transactions with related parties

No related party transactions took place in the period of account, other than certain trustees' remuneration and expenses already disclosed in note 9.

19 Gifts in kind which have not yet been distributed

	2020 £	2019 £
Donated food	18,644	8,111
	<u>18,644</u>	<u>8,111</u>

Income and expenditure accounts are only shown for funds that have transactions during the current year.

Unrestricted funds

St Austell general fund income and expenditure account
For the year ended 31 December 2020

	2020	2019
	£	£
Receipts		
Donations and planned giving	66,005	59,694
Tax recoverable on gift aid	9,707	9,122
Hire of facilities	910	3,366
Feed in tariff	1,947	1,865
Bank interest	80	300
	<u>78,649</u>	<u>74,347</u>
Payments		
Staff salaries	34,910	29,647
Employer's NI	2,525	2,016
Employer's pension	2,453	2,030
Light & Life Centre expenditure:		
Rates	241	468
Light and heat	1,119	2,071
Repairs & renewals	3,537	1,702
Cleaning	33	38
Ministries	3,319	3,727
Conference contribution	6,288	4,260
Insurance	1,440	1,661
Licenses	949	1,482
Publicity	181	645
Printing, postage & stationery	104	215
Telephone	96	377
Hire of equipment	369	369
Catering	101	411
Travel costs	98	420
Loan interest	2,098	3,037
Other administrative expenses	6,528	7,819
Depreciation	5,133	5,353
	<u>(71,522)</u>	<u>(67,748)</u>
Surplus/(deficit) for the year	<u><u>7,127</u></u>	<u><u>6,599</u></u>

Liskeard general fund income and expenditure account
For the year ended 31 December 2020

	2020	2019
	£	£
Receipts		
Donations and planned giving	20,458	17,995
Tax recoverable on gift aid	4,020	3,648
	<u>24,478</u>	<u>21,643</u>
Payments		
Staff salaries	16,661	15,923
Employer's NI	258	225
Employer's pension	785	754

Premises hire	654	2,305
Ministries	359	329
Conference contribution	684	708
Licences	344	255
Publicity	117	142
Printing, postage & stationery	74	94
Telephone	205	182
Catering	0	547
Travel costs	309	740
Other administrative expenses	333	859
Depreciation	400	604
	(21,183)	(23,667)
Surplus/(deficit) for the year	3,295	(2,064)

Bodmin general fund income and expenditure account
For the year ended 31 December 2020

	2020	2019
	£	£
Receipts		
Donations and planned giving	24,288	43,881
Tax recoverable on gift aid	4,019	2,656
	28,307	46,537
Payments		
Staff salaries	22,122	23,248
Employer's NI	1,616	1,568
Employer's pension	1,551	1,600
Premises hire	990	2,470
Ministries	418	658
Conference contribution	696	0
Licences	323	286
Publicity	173	21
Printing, postage & stationery	56	56
Catering	11	31
Travel costs	153	502
Other administrative expenses	179	506
Depreciation	297	297
	(28,585)	(31,243)
Surplus/(deficit) for the year	(278)	15,294

Bristol general fund income and expenditure account
For the year ended 31 December 2020

	2020	2019
	£	£
Receipts		
Donations and planned giving	46,326	30,081
Tax recoverable on gift aid	9,087	3,029
NLT contribution to salaries	15,655	17,741
Bank interest	1,342	0
	72,410	50,851

Payments

Staff salaries	90,904	38,711
Employer's NI	6,738	2,598
Employer's pension	6,372	2,352
Premises hire	1,424	7,416
Ministries	3,849	1,480
Conference contribution	384	0
Licences	613	244
Publicity	517	109
Printing, postage & stationery	45	15
Telephone	95	0
Catering	170	613
Travel costs	904	605
Other administrative expenses	432	3,112
The Meeting Place expenditure:		
<i>Rates</i>	419	284
<i>Light and Heat</i>	321	168
Repairs & renewals	85	1,001
Depreciation	875	670
	(114,147)	(59,378)
Surplus/(deficit) for the year	(41,737)	(8,527)

Designated funds

St Austell mission fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Payments		
Mission giving	(9,208)	(8,424)

Liskeard mission fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Payments		
Mission giving	(2,400)	(2,310)

Bodmin mission fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Payments		
Mission giving	(2,950)	(1,250)

Bristol mission fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Payments		
Mission giving	<u>(1,750)</u>	<u>-</u>

Little Fish fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations	95	233
Payments		
Other administrative expenses	(42)	(210)
Surplus/(deficit) for the year	<u>95</u>	<u>23</u>

Future Vision fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations and planned giving	0	9,751
Tax recoverable on gift aid	<u>0</u>	<u>1,081</u>
Surplus/(deficit) for the year	<u>0</u>	<u>10,832</u>

St Austell benevolent fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Payments		
Mission giving	<u>(262)</u>	<u>(296)</u>
Surplus/(deficit) for the year	<u>(262)</u>	<u>(296)</u>

Bodmin benevolent fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations and planned giving	290	0
Payments		
Mission giving	(250)	0
Surplus/(deficit) for the year	<u>40</u>	<u>0</u>

Bristol benevolent fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations and planned giving	70	0
Tax recoverable on gift aid	10	0
	<u>80</u>	<u>0</u>
Payments		
Mission giving	(250)	0
Surplus/(deficit) for the year	<u>(170)</u>	<u>0</u>

Bristol Personal Support fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations and planned giving	10,262	0
Tax recoverable on gift aid	1,715	0
	<u>11,977</u>	<u>0</u>
Payments	0	0
Surplus/(deficit) for the year	<u>11,977</u>	<u>0</u>

Restricted funds

Foodbank fund income and expenditure account
For the year ended 31 December 2020

	2020	2019
	£	£
Receipts		
Donations	66,993	11,866
Tax recoverable on gift aid	4,198	725
Grants	15,274	5,009
*Donated food	72,948	56,502
	159,413	74,102
*Food distributed	(72,948)	(56,502)
Payments		
Staff salaries	14,144	6,239
Employer's NI	629	392
Employer's pension	608	400
Rates	150	178
Light & heat	1,519	1,159
Hire of equipment	369	369
Telephone	659	339
Publicity	360	360
Printing, postage & stationery	519	348
Cleaning and waste disposal	157	131
Travel costs	673	697
Loan interest	1,894	1,619
Other administrative expenses	3,403	1,993
Depreciation	38	188
Grants expenditure	8,148	0
	(33,270)	(14,412)
Surplus/(deficit) for the year	53,195	3,188

Roche foodbank satellite fund income and expenditure account
For the year ended 31 December 2020

	2020	2019
	£	£
Receipts		
Donations	30	1,430
Payments		
Food Purchases	(660)	(797)
Surplus/(deficit) for the year	(630)	633

Community Crisis Fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Grants	345	1,000
Payments		
Grants expended	(772)	(460)
Surplus/(deficit) for the year	<u>(427)</u>	<u>540</u>

St Austell building fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations	320	420
Tax recoverable on gift aid	50	75
	<u>370</u>	<u>495</u>
Payments		
Depreciation	(4,478)	(5,159)
Surplus/(deficit) for the year	<u>(4,108)</u>	<u>(4,664)</u>

St Austell air-con fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations	0	15
Tax recoverable on gift aid	0	(50)
	<u>0</u>	<u>(35)</u>
Payments		
Building improvements	0	(14,108)
Surplus/(deficit) for the year	<u>0</u>	<u>(14,143)</u>

Youth group fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Payments		
Depreciation	(74)	(120)
Surplus/(deficit) for the year	<u>(74)</u>	<u>(120)</u>

Bodmin Acts 435 fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Grants	5,645	6,680
Payments		
Mission giving	(5,590)	(4,670)
Surplus/(deficit) for the year	<u>55</u>	<u>2,010</u>

Liskeard Albania Mission fund income and expenditure account
For the year ended 31 December 2020

	2020 £	2019 £
Receipts		
Donations	940	1,726
Tax recoverable on gift aid	198	141
	<u>1,138</u>	<u>1,867</u>
Payments		
Mission giving	(1,200)	(1,450)
Surplus/(deficit) for the year	<u>(62)</u>	<u>417</u>