



Registered Charity Number 1135655

Registered Company Number 07074658

**LONG LANE CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2021**



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LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2021

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and activities of the charity

The Charity operates as a church of the Christian faith in teaching, worship, communion, junior church, prayer meetings, house groups, mums and tots, youth activities and women's groups. The Charity also supports their world projects and aid.

Charitable objects

The principle activities of the company set out in the Memorandum and Articles of Association are:

- a) To advance the Christian Faith (in accordance with the statement of beliefs) in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom as the Trustees from time to time may think fit.
- c) To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- d) The Trustees must use the income and may use the capital of the Church in promoting the objects.

Achievements and performances

The global pandemic due to Covid 19 has affected everyone and our church did not escape unharmed or unchanged.

We adapted quickly to a new way of 'doing' church and I feel we made the most of a very difficult set of circumstances. No-one could have expected this to have happened, but I am so happy with the way the church responded to the challenges and needs.

Just some of the new ways we found of being the church follow:

Video Devotionals – we made the most of technology, especially a new YouTube channel which we set up and had over 100 individuals participate in video devotionals throughout the year.

Zoom prayer – we gathered the church fortnightly to pray and have fellowship over zoom. It worked surprisingly well!

Online worship – for much of the year we were not permitted to gather and our usual Sunday morning home in the school was off limits. With a brilliant volunteer team of musicians, speakers, leaders and technicians we had online worship and kids church uploaded every week.

Food Poverty - one area highlighted by the vaccine was food poverty. It was a real privilege to be part of the local councillor's operation in getting food to hungry households. Our CAP team and pastoral team were involved each week in delivering food parcels.

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2021

Snax 4 Vax - after a conversation with a member of a local vaccination team we started snax4vax. Each week we had donations of drinks and snacks and then one of our team dropped them off to help support the teams of nurses, doctors and medical students giving the vaccines.

Doorstep visits – our pastoral team worked tirelessly visiting and calling on those vulnerable or shielding. We were not permitted to enter houses for most of the year, so doorstep prayers and back garden conversations were the order of the day.

Kids Church – We started a designated kids church programme on YouTube and this was a great success with kids and adults. It involved news, competitions and some amazing stories acted out by our team. With a few Oscar winning performances for sure!

Closer relationships with hospital chaplaincy was also a positive by product. With all except the most urgent of visits being disallowed the hospital chaplains were brilliant at visiting members of the church who found themselves in hospital.

Community events

Of course, many events had to be cancelled but one that was able to go ahead was the drive-in carols at Christmas. Alongside our friends at St Hilda's church Hunts Cross and the Chaplain from St Nicholas Academy we hosted an outside carol service in the local school car park. It was very well attended, within covid guidelines and a brilliant success. We hope to repeat it this year.

Mission

We continued to support our mission partners around the globe and were able to give extra funding to churches in southern India dealing with the pandemic.

Worship Team

Our worship team worked very hard at keeping an online presence. Often recording themselves in isolation and then our tech team put them together for church viewing. Once we were able to stream online, we were able to gather each week as a small team which helped immensely.

Jelly Tots

Jelly tots had to close due to the pandemic, but we did our best to keep in touch with all the parents and carers who use our service.

Extreme kids club

Extreme had to close due to covid, but our team went out weekly to connect with the kids and their families and drop off quizzes, competitions, and prizes. We also were very involved in Kids Church online.

Youth at The Lane

Youth nights had to periodically close due to national lockdown, but we did open once this was allowed using 'bubble' to keep all safe. We used Podcasts (which we recorded ourselves), Zoom and YouTube to connect as much as possible.

Yummy Mummy's

We had to close due to Covid but hope to reopen as the guidelines allow. Once 'open air' events were allowed YM recommenced with walking groups and exercise on the park.

Lets Create

We were able to run a couple of art classes for young people to support their mental health during lockdown, all within gov guidelines for distancing.

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2021

Christians Against Poverty 'CAP'

Our cap centre continued under the challenges of covid, going to online and phone conversations. Our manager left post at the end of the financial year after three brilliant years in charge and she hands on a vibrant ministry. Our new manager starts in Autumn 21. As above we were very involved in the local community support of those in food poverty.

Care Team report

The care team has continued to support those in need in our community. Covid has exacerbated much of that and so we have done all we can to call, shop and generally support those in need. One lady had a daily call from a member of our team for 6months at the height of the pandemic. What a brilliant team.

Financial review

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £44,898 (prior year £12,042)

The total reserve at the yearend stand at £498,570 (prior year £453,672).

Free unrestricted liquid reserves amounted to £56,130 (prior year £49,795).

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and financial position

The trustees have examined the requirement for free reserves, which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that currently, given the nature of the work, this should be a minimum of approximately £20,000, which gives flexibility to cover adequate working capital requirements. However, the trustees keep this under regular review as circumstances change. As referred to above the free liquid reserves at 31 March 2021 consist of the general reserves of £56,130.

Share capital

The Company is limited by guarantee and therefore has no share capital.

Reference and administrative details

Date of incorporation: 12 November 2009

Company Registration Number: 07074658

The Registered Office is: Long Lane, Garston, Liverpool, Merseyside, L19 6PF

Charity Registration Number: 1135655

Directors and trustees

The trustees and officers serving during the year and at the yearend were as follows: -

Nicholas Johnson David Pendleton Hellen Dubbeling Christopher Ford

Paul Woods William Jones (resigned 30 November 2020)

Andrew Smith (resigned 30 November 2020) Jay Cooil (appointed 11 May 2020)

Lucretia Ray (appointed 22 April 2021) Anthony Richardson (appointed 22 April 2021)

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The report of the Trustees for the year ended 31 March 2021

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting. Minutes from these meetings can be provided on application.

Nature of the governing documents and constitution of the charity

The Organisation is a charitable company limited by guarantee, incorporated on 12 November 2009 and registered as a charity on 26 April 2010. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington, Wirral, CH63 8PP.

Statement of director's and trustees' responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the The report of the Trustees for the year ended 31 March 2019 incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2021

United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 8 October 2021

P Woods

Chair/Trustee

LONG LANE CHURCH

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2021

I report on the financial statement of the charitable company on page 9 to 22 for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have 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 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 8 October 2021



LONG LANE CHURCH
Statement of Financial Activities
For the year ended March 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
	Notes				
Income					
Donations and legacies	3	175,512	9,192	184,704	184,111
Income from charitable activities	4	9,636	-	9,636	6,466
Investment Income	5	26	-	26	79
Total Income		<u>185,174</u>	<u>9,192</u>	<u>194,366</u>	<u>190,656</u>
Expenditure					
Expenditure on charitable activities	6	<u>129,581</u>	<u>19,887</u>	<u>149,468</u>	<u>178,614</u>
Total expenditure		<u>129,581</u>	<u>19,887</u>	<u>149,468</u>	<u>178,614</u>
Net income/(expenditure) for the year		55,593	(10,695)	44,898	12,042
Gross transfer between funds		<u>(12,000)</u>	<u>12,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		43,593	1,305	44,898	12,042
Reconciliation of funds:					
Total funds brought forward		<u>449,120</u>	<u>4,552</u>	<u>453,672</u>	<u>441,630</u>
Total funds carried forward		<u>492,713</u>	<u>5,857</u>	<u>498,570</u>	<u>453,672</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

All activities derive from continuing operation
The notes on page 14 to 22 form an integral part of these accounts

LONG LANE CHURCH**Statement of Financial Activities****For the year ended March 2021****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Income					
Donations and legacies	3	182,659	1,452	184,111	165,842
Income from charitable activities	4	6,466	-	6,466	12,253
Investment Income	5	79	-	79	53
Total Income		<u>189,204</u>	<u>1,452</u>	<u>190,656</u>	<u>178,148</u>
Expenditure					
Expenditure on charitable activities	6	<u>173,484</u>	<u>5,130</u>	<u>178,614</u>	<u>183,474</u>
Total expenditure		<u>173,484</u>	<u>5,130</u>	<u>178,614</u>	<u>183,474</u>
Net income/(expenditure) for the year		15,720	(3,678)	12,042	(5,326)
Gross transfer between funds		<u>(5,000)</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		10,720	1,322	12,042	(5,326)
Reconciliation of funds:					
Total funds brought forward		<u>438,400</u>	<u>3,230</u>	<u>441,630</u>	<u>446,956</u>
Total funds carried forward		<u>449,120</u>	<u>4,552</u>	<u>453,672</u>	<u>441,630</u>

All activities derive from continuing operation**The notes on page 14 to 22 form an integral part of these accounts**

LONG LANE CHURCH**Statement of Financial Activities****For the year ended March 2021****Income and Expenditure Account as required by the Companies Act for the year ended 31 March 2021**

	2021	2020
	£	£
Turnover	194,366	190,577
Direct costs of turnover	<u>146,824</u>	<u>175,845</u>
Gross surplus	<u>47,542</u>	<u>15,092</u>
Governance costs	<u>2,670</u>	<u>3,129</u>
Operating surplus	<u>44,872</u>	<u>11,963</u>
Interest receivable	<u>26</u>	<u>79</u>
Surplus on ordinary activities before tax	<u>44,898</u>	<u>12,042</u>
Retained surplus for the financial year	<u>44,898</u>	<u>12,042</u>

All activities derive from continuing operations

The notes on pages 14 to 22 form integral part of these accounts.

LONG LANE CHURCH
Company Number
Balance Sheet
As at 31 March 2021

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			2021	2020
	Notes	£	£	£
Fixed Assets				
Intangible assets	13		9,655	9,788
Tangible assets	14		327,479	330,411
Investments	15		<u>39,000</u>	<u>29,000</u>
Total fixed assets			376,134	369,199
Current Assets				
Debtors	16	60,449		46,013
Cash at the bank and in hand		<u>91,181</u>		<u>57,017</u>
Total current assets		151,630		103,030
Creditors: -				
Amount due within one year	16	(29,194)		<u>(18,557)</u>
Net current assets			122,436	84,473
Net assets			<u>498,570</u>	<u>453,672</u>
The funds of the charity				
Unrestricted income funds				
Unrestricted revenue accumulated funds	19		492,713	449,120
Restricted revenue funds				
Restricted revenue accumulated funds	19		<u>5,857</u>	<u>4,552</u>
Total charity funds			<u>498,570</u>	<u>453,672</u>

The directors are satisfied that the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

CA Ford, Trustee

Approved by the board of Trustees on 8 October 2021

The notes on page 14 to 22 form an integral part of these accounts

LONG LANE CHURCH
Statement of Cash Flows
For the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash used in operating activities	21	<u>44,138</u>	<u>5,381</u>
Cash flows from investing activities			
Interest Income		26	79
Investments		<u>(10,000)</u>	<u>-</u>
Cash provided by (used in) investing Activities		<u>(9,974)</u>	<u>79</u>
 Increase (decrease) in cash and cash equivalents in the year		 <u>34,164</u>	 <u>5,460</u>
 Cash and cash equivalents at the beginning of the year		 <u>57,017</u>	 <u>51,557</u>
 Total cash and cash equivalents at the end of the year		 <u>91,181</u>	 <u>57,017</u>

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102)), the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2021

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Long leasehold building	1-2%
Plant and equipment, and motor vehicles	10-33%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2021

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

	2021	2020
Donations	£	£
Donations and gifts	146,255	159,098
Taxation recovered	38,449	25,013
	<u>184,704</u>	<u>184,111</u>

Of the donations received of £184,704, £9,192 (2020: £1,452) were restricted

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2021****4 Income from charitable activities**

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income from		
Rent	2,506	2,751
Gifts	<u>7,130</u>	<u>3,715</u>
Total income from charitable activities	<u>9,636</u>	<u>6,466</u>

5 Investment income

All of the charity's investment income of £26 (2020: £79) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2021 £	2020 £
Gifts – to organisations	25,567	24,418
- to individuals	1,160	1,150
Premises	12,355	26,363
Salaries and wages	81,686	89,456
Office & administration exp.	17,250	15,800
Events & trips	-	3,462
Travel and expenses	471	3,351
Outreach & youthwork	376	3,290
Resource costs	1,308	2,949
Depreciation	3,065	3,065
Accountancy	2,670	3,129
Interest expense	914	-
Insurance	<u>2,646</u>	<u>2,181</u>
Total	<u>149,468</u>	<u>178,614</u>

Expenditure on charitable activities was £149,468 (2020: £178,614) of which £129,581 was unrestricted (2020: £173,484) and £19,887 was restricted (2020: £5,130).

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2021****7 Summary analysis of expenditure and related income for charitable activities**

This table shows the cost of the two main charitable activities and the sources of Income directly support those activities.

	Church Activities £	Outreach & Mission £	Total £
Costs	(149,092)	(376)	(149,468)
Donations	185,148	9,192	194,340
Investment income	26	-	26
Net surplus	<u>36,082</u>	<u>8,816</u>	<u>44,898</u>

8 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs:

	General support £	Governance Function £	Total £	Basis of apportionment
Staff salaries				
Related costs	81,686	-	81,686	Allocated on time
Independent Examiners	-	2,670	2,670	Governance
Total	<u>81,686</u>	<u>2,670</u>	<u>84,356</u>	

9 Net income/(expenditure) for the year

	2021 £	2020 £
Net Income(expenditure) for the year	44,898	12,042
This is stated after charging:		
Depreciation and amortisation	3,065	3,065
Independent examiner's fees	<u>2,670</u>	<u>3,129</u>

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2021****10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2021 £	2020 £
Salaries and wages	<u>81,686</u>	<u>89,456</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Nicholas Johnson, who is a trustee received a remuneration amounting to £39,530 for his role as Pastor of the Church. Apart from this, the charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

The key management personnel of the charity comprise the trustees, the pastor, the youth pastor and the leadership team.

11 Staff Numbers

The average monthly head count was 3 staff (2020: 3 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Charitable activities	<u>3</u>	<u>3</u>

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible assets

	Lease £
Cost	
At 1 April 2020 and 31 March 2021	<u>13,255</u>
Amortisation	
At 1 April 2020	3,467
Charge for the year	<u>133</u>
At 31 March 2021	<u>3,600</u>
Net book value	
At 31 March 2021	<u>9,655</u>
At 31 March 2020	<u>9,788</u>

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2021

14 Tangible fixed assets

	Property £	Equipment £	Fixtures & Fittings £	235 Brodie Avenue £	Total £
Cost					
At 1 April 2020	198,486	9,122	19,043	196,491	423,142
At 31 March 2021	<u>198,486</u>	<u>9,122</u>	<u>19,043</u>	<u>196,491</u>	<u>423,142</u>
Depreciation					
At 1 April 2020	66,766	8,687	17,278	-	92,731
Charge for the year	<u>2,106</u>	<u>163</u>	<u>663</u>	<u>-</u>	<u>2,932</u>
At 31 March 2021	<u>68,872</u>	<u>8,850</u>	<u>17,941</u>	<u>-</u>	<u>95,663</u>
Net book value					
At 31 March 2021	<u>129,614</u>	<u>272</u>	<u>1,102</u>	<u>196,491</u>	<u>327,479</u>
At 31 March 2020	<u>131,720</u>	435	1,765	196,491	330,411

15 Investments

Investments consists of a part share in a residential property occupied and part owned by the Pastor. During the year the Frodsham Evangelistic Trust, who was also an investor in the property, gifted its share of £10,000 to the charity. This has been reflected as a donation in the Statement of Financial Affairs and the value of the charity's investment has been increased.

16 Debtors

	2021 £	2020 £
Gift aid recoverable	<u>60,449</u>	<u>46,013</u>
	<u>60,449</u>	<u>46,013</u>

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors and accruals	13,710	13,710
Tax and social security	3,582	4,847
MET loan	<u>11,902</u>	<u>-</u>
	<u>29,194</u>	<u>18,557</u>

18 Contingent assets – legacy income

As at 31 March 2021 the charity had not been notified of any legacy income or prospective legacy income.

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2021

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2020	Income	Expenditure	Transfers	Funds 31 March 2021
	£	£	£	£	£
General fund	<u>449,120</u>	<u>185,174</u>	<u>(129,581)</u>	<u>(12,000)</u>	<u>492,713</u>

Analysis of movements in unrestricted funds – previous year

	Balance 1 April 2019	Income	Expenditure	Transfer	Funds 31 March 2020
	£	£	£	£	£
General fund	<u>438,400</u>	<u>189,204</u>	<u>(173,484)</u>	<u>(5,000)</u>	<u>449,120</u>

Name of unrestricted Fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

Analysis of movements in restricted funds

	Balance at 1 April 2020	Income	Expenditure	Transfers	Funds 31 March 2021
	£	£	£	£	£
Missionary fund	<u>4,552</u>	<u>9,192</u>	<u>(19,887)</u>	<u>12,000</u>	<u>5,857</u>

20 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Fixed assets	376,134	-	-	376,134
Cash at bank and debtors	145,773	-	4,857	151,630
Net current liabilities_	<u>(29,194)</u>	<u>-</u>	<u>-</u>	<u>(29,194)</u>
Total	<u>492,713</u>	<u>-</u>	<u>4,857</u>	<u>498,570</u>

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2021****Analysis of net assets between funds – previous year**

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed assets	369,199	-	-	369,199
Cash at bank and in hand	98,478	-	4,552	103,030
Net current liabilities	<u>(18,557)</u>	-	-	<u>(18,557)</u>
Total	<u>449,120</u>	-	<u>4,552</u>	<u>453,672</u>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	44,898	12,042
Add back depreciation charge	3,065	3,065
Deduct interest income	(26)	(79)
Decrease (increase) in debtors	(14,436)	(25,013)
Increase (decrease) in creditors	<u>10,637</u>	<u>15,366</u>
Net cash (used)/generated in operating activities	<u>44,138</u>	<u>5,381</u>

22 Related party transactions

There are no transactions with related parties requiring to be reported in these accounts.