



Registered Charity Number 1135655

Registered Company Number 07074658

**LONG LANE CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022**

LONG LANE CHURCH
Reports and accounts

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LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2022 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

Pastors Report

Like many other faith communities this year has been a game of two halves. We started the financial year still in partial lockdown with our regular venue of the Academy of St Nicholas still closed. We followed the government advice on live meeting so as soon as were able we had live services with restricted numbers. By September we were once again able to meet for worship at the local high school, Academy of St Nicholas, on a Sunday morning.

We began our time back together with a celebration and hog roast which was fab, so good to see everyone again. Due to our online presence during covid we did see the church grow in numbers during this time. We have taken the decision to stay on line as much as possible, partly because of this happy circumstance.

Post Covid The Lane continues to flourish with new people joining us on an almost constant basis. We have had the joy of baptising a number of people this year which is always a high

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The report of the Trustees for the year ended 31 March 2022

point. As the reports below will testify the church is a thriving community to be part of and it's a joy to lead such a great group of people.

We have also seen some staff changes with a new CAP manager joining us in September 21 and a new office manager around the same time. Both of these appointments have helped us enlarge and change our ministry.

By far the biggest change, however, was our restructuring of our leadership team. In January Rob McAvoy, who had been our Youth Pastor for many years, joined me as Co Pastor. At the same time Katy McAvoy changed roles from kids leaders to associate pastor. Both of these changes are already proving to be great decisions with the pastoral care and vision of the church moving forward significantly.

Care Team Report

The Care Team supports those in our church and community with practical needs. Over the past year we have arranged for meals to be provided for new parents and others with health needs using the Take them a Meal app. This has been particularly well used. We have continued to either carry out ourselves or arrange for others to visit the sick in their homes or in hospital, give lifts, do shopping, do small DIY tasks, and we regularly send cards for congratulations, thanks, bereavement and "Get well" wishes. The team were very involved in keeping the church connected throughout covid.

IN January Katy McAvoy took on the leadership of the care team as part of her associate pastor role and we are looking forward to adding new members to our team and expanding the work and workload of the care team in 2022.

Life Groups at The Lane

We have 8 groups meeting weekly/fortnightly with between 8-15 people in each group.

Life groups are a constantly changing and challenging area but we are convinced they are a necessary and life giving part of church life. We will have some changes in leadership over the summer and so hope to report next year extra groups in operation.

Office Manager report

This last year has been a year of updating and upgrading systems and equipment in the Church.

Our Office printer is in constant use, but it became unfit for purpose. The decision was made in September 2021 to upgrade to a newer model which was more suited to our needs.

The lighting in the new hall was starting to show signs of age and some of the glass cases of the lighting had become so brittle that there had been occasions where they had fallen. This hall is used a lot by various groups and the community.

A new L.E.D. lighting system has been installed, utilising the existing electrical cables, which helped reduce the overall cost. At the same time we have also updated our keys and locks as many of them had become rather tricky to use.

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Two new CCTV cameras have been installed, one outside at the front of the Church covering the entrance and one inside covering the Office door and entrance stairs. It was also necessary to upgrade the DVR (digital video recorder) to accommodate the extra cameras. The new cameras are HED and have sound.

In August 2022 we are upgrading the Central Heating System in the New Hall as the old system again was not fit for purpose. The main industrial blow heater located in the Counselling room had completely broken down. It was challenging and expensive in the colder months to keep the hall warm for various groups used by the Church and the community.

At the same time of the Central Heating upgrade, the plumbers are installing hot taps in both the Ladies and Gents toilets, there is currently only cold water taps in the toilets. A decorator is going to be decorating the entrance of the Church, this year, the toilets and the staircase by the Office.

End Of Year Report For Youth (April 2021 – Mar 2022)

After 14 years of youth leadership, Rob started transitioning from Youth Pastor to Joint Senior Pastor in Sept 2021 passing the Youth Pastor baton to me officially in Jan 2022. Prior to my leadership the youth had been blessed with great teaching and pastoral care, yet I felt the Lord leading me to do a series on relationships. This really stirred the young people's thoughts, thus preparing them well for the future.

We currently have a small number of kids attending our Thursday Night Youth group from our local community and it is my goal to increase this number over the coming months and years God willing. We have some exciting ideas going forward with regards to our series of talks, one on culture and what that means specifically for our group and then moving on to looking at Jesus' miracles and what they mean to the young people of today.

Our Sunday morning youth group has seen some changes recently with the introduction of breakfasts together before the church service, two Life Groups and the continuation of our community work. All have been a lot of fun with great responses from the young people. This will continue going forward with some new ideas to try out after the summer.

End Of Year Report For Extreme (April 2021 – March 2022)

During this period, Extreme has gone through several big changes. Martin left his post as team leader in July 2021, and we took over as joint team leaders for the remainder of the period. We had several ideas for change to make it more inclusive for the community around us, whilst still ensuring that Jesus was our main focus and including Him in all the fun we have. Over the period, we have seen a rise in numbers with over two thirds being kids from the local community that do not regularly attend church. With this being their only faith input, we have enjoyed covering numerous Bible stories with them in a fun and dynamic way.

We have updated most of our equipment over the last 12 months, which the children have especially enjoyed, almost as much as they enjoyed designing the new Extreme logo that

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can be seen on all our team member's uniform. This has given them ownership over the logo which we felt was important as its as much their group as it is ours.

The next 12 months is really exciting as we have retained all of our team going forward and we have a program in place that should be, again, fun yet centred fully around the goodness of Jesus.

Christians Against Poverty

In short cap is doing well, we currently have about 24 people on the books and are steadily helping 3 to 4 people a month. We have roughly 15 to 20 volunteers who are all engaged. We have received since September 11000 in grant funding (4000 whilst you were away) not in yet.

On top of that we have given something like 180 hours additional time to help people in emergencies with cap. This means we have donated and given about 4500-5000 worth of stuff to help the most needy. (Some of this is items worth)

We have also started CAP Money which is hopefully set to launch autumn 2022.

Jellytots

Jellytots started up slowly after re-opening after lockdown. During the year our numbers eventually rose to up to 36 children plus their parents/carers attending each week. The majority of these are not from church but the wider community. We have not needed to advertise. The increase in numbers this year has been in part due to recommendations on social media. Jellytots continues to provide opportunities for friendship and informal support to parents, and quality play and learning experiences for pre-school children. As a direct result of lockdown, we now use messaging and have much better two way communication with our parents.

Worship Team: Annual Report

The start of the year saw us moving from having to record worship separately in our homes to leading worship at church but with screens and other Covid protections. In September 2021, we were finally able to meet back at St Nicholas' and to lead worship as a full team.

The team has continued to grow this year. Excitingly, it has also grown in leadership capacity, with two of our younger members stepping up to lead. The audio-visual team has also grown and has been absolutely key in enabling us to livestream services for those who are still unable to meet in person.

Throughout the challenges we have faced this year, the team has continued serve the church and to honour God. In May, we were able to meet as a full team to share our vision; the first time we have been able to do this for a few years. Our vision is to be a team of authentic worshippers who seek God before all others and who worship 'in Spirit and in truth'.

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The report of the Trustees for the year ended 31 March 2022

Long Lane Church Mission Secretary's Report April 2021 - March 2022

Over the past financial year to April 2022 Long Lane Church has continued to support financially and prayerfully 12 different mission individuals and groups. Some have direct links with Long Lane itself, such as church member Jan Barlow working with All Nations Christian College in Hertfordshire and Merseyside Christian Youth Camps which run a series of 7 day duration residential youth activities throughout each summer. Various members of Long Lane Church are directly involved in the running, implementation and administration of this work.

Others groups which we support are para-church organisations such as Tearfund, a Christian international relief agency responding to world wide emergencies and disasters, the Nepal Leprosy Trust which run a mission hospital in Lalgaudh in southern Nepal... and through the organisation Compassion UK, individual church members sponsor a number of children worldwide, providing support for basic healthcare, education and spiritual needs. The Long Lane mission secretaries also co-ordinate and arrange visiting missionary speakers who regularly update and inform us concerning their work.

We continue to keep our mission program under review and strive to ensure there is always a good cross sectional balance of both local as well as world-wide support, thus helping to meet both the practical and the spiritual needs of all people wherever they may be.

Mummy's and little bunnies

Over the last year we have hosted 40 evening boot camps and 60 outdoor fitness sessions for mums and children. We've also hosted 31 indoor fitness sessions with a crèche and pamper treatments available, 19 walk and talk sessions and 40 sewing group support sessions. With the help of 10 volunteers and 5 instructors.

On top of these regular sessions we have also had a ladies pamper night, a Christmas family fun day, a summer family picnic day, many of which had accompanying craft fairs to help local crafters to expand their businesses. We even trialled a sewing group retreat with some of the most long-standing group members and looking to expand this to other members. We have hosted a 5-week beginners sewing course in order to help newcomers to the group get up to speed so time at the sessions can be split fairly amongst all attendees, this had good success and will continue.

We have seen 70+ ladies and 90+ babies/ children attend the groups, even getting our first man at the sewing sessions, something we would like to encourage and expand on going forward. We hope to carry on with the indoor and outdoor fitness classes more sewing lessons, at all levels, as well as many more family fundays, with other things like fashion show clothes exchanges and pamper nights on the cards.

After such a strange start to the year it has been wonderful to see so many friendships forming in the groups. As well as such wonderful interactions between the babies/ children, some of whom won't have ever been in an environment with so many other people. In the

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The report of the Trustees for the year ended 31 March 2022

coming year, our main hope is to continue what we're doing and to continue together in a group of healthier , happier women .

Financial review

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £20,990 (2021: £44,898)

The total reserve at the yearend stand at £519,560 (2021:£498,570).

Free unrestricted liquid reserves amounted to £45,306 (2021: £56,130).

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 I respect of reach 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 2022 consist of the general reserves of £45,306.

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: -

Paul Woods Christopher Ford Nicholas Johnson David Pendleton Helen Dubbeling

Robert McAvoy (appointed 14 June 2022) Lucretia Ray (appointed 22 April 2021)

Anthony Richardson (appointed 22 April 2021) Gareth Dubbeling (appointed 14 June 2022)

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.

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The report of the Trustees for the year ended 31 March 2022

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 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 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

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The report of the Trustees for the year ended 31 March 2022

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 3 August 2022

Paul 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 2022

I report on the financial statement of the charitable company on page 12 to 23 for the year ended 31 March 2022.

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 of 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: 3 August 2022

LONG LANE CHURCH
Statement of Financial Activities
For the year ended March 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Donations and legacies	3	189,549	9,160	198,709	184,704
Income from charitable activities	4	4,326	-	4,326	9,636
Investment Income	5	8	-	8	26
Total Income		<u>193,883</u>	<u>9,160</u>	<u>203,043</u>	<u>184,366</u>
Expenditure					
Expenditure on charitable activities	6	<u>161,122</u>	<u>20,931</u>	<u>182,053</u>	<u>149,468</u>
Total expenditure		<u>161,122</u>	<u>20,931</u>	<u>182,053</u>	<u>149,468</u>
Net income/(expenditure) for the year		32,761	(11,771)	20,990	44,898
Gross transfer between funds		<u>(7,000)</u>	<u>7,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		25,761	(4,771)	20,990	44,898
Reconciliation of funds:					
Total funds brought forward		<u>492,713</u>	<u>5,857</u>	<u>498,570</u>	<u>453,672</u>
Total funds carried forward		<u>518,474</u>	<u>1,086</u>	<u>519,560</u>	<u>498,570</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 15 as required by the said statement.

All activities derive from continuing operation

The notes on page 16 to 23 form an integral part of these accounts

LONG LANE CHURCH**Statement of Financial Activities****For the year ended March 2022****Income and Expenditure Account as required by the Companies Act for the year ended**

	2022	2021
	£	£
Turnover	203,035	194,340
Direct costs of turnover	<u>179,553</u>	<u>146,798</u>
Gross surplus	<u>23,482</u>	<u>47,542</u>
Governance costs	<u>2,500</u>	<u>2,670</u>
Operating surplus	<u>20,982</u>	<u>44,872</u>
Interest receivable	<u>8</u>	<u>26</u>
Surplus on ordinary activities before tax	<u>20,990</u>	<u>44,898</u>
Retained surplus for the financial year	<u>20,990</u>	<u>44,898</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form integral part of these accounts.

LONG LANE CHURCH**Statement of Financial Activities****For the year ended March 2022****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

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

All activities derive from continuing operation**The notes on page 16 to 23 form an integral part of these accounts**

LONG LANE CHURCH
Company Number
Balance Sheet
As at 31 March 2022

07074658

			2022	2021
	Notes	£	£	£
Fixed Assets				
Intangible assets	13		9,522	9,655
Tangible assets	14		343,681	327,579
Investments			<u>53,000</u>	<u>39,000</u>
Total fixed assets			406,203	376,134
Current Assets				
Debtors	15	66,965		60,449
Cash at the bank and in hand		<u>66,906</u>		<u>91,181</u>
Total current assets		133,871		151,630
Creditors: -				
Amount due within one year	16	<u>(20,514)</u>		<u>(29,194)</u>
Net current assets			113,357	122,436
Net assets			<u>519,560</u>	<u>498,570</u>
The funds of the charity				
Unrestricted income funds				
Unrestricted revenue accumulated funds	18		518,474	492,713
Restricted revenue funds				
Restricted revenue accumulated funds	18		<u>1,086</u>	<u>5,857</u>
Total charity funds			<u>519,560</u>	<u>498,570</u>

The directors are satisfied that the year ended on 31 March 2022 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 11.

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 3 August 2022

The notes on page 16 to 23 form an integral part of these accounts

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.

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.

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Notes to the Accounts for the year ended 31 March 2022

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 note 1.

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.

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

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Notes to the Accounts for the year ended 31 March 2022

party and the amount due to settle the obligation can be measured or estimating 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

	2022 £	2021 £
Donations		
Donations and gifts	161,703	146,255
Taxation recovered	37,006	38,449
	<u>198,709</u>	<u>184,704</u>

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.

4 Income from charitable activities

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income from		
Rent	1,573	2,506
Gifts	2,753	7,130
	<u>4,326</u>	<u>9,636</u>
Total income from charitable activities	<u>4,326</u>	<u>9,636</u>

5 Investment income

All of the charity's investment income of £8 (2021: £26) arises from money held in interest bearing deposit accounts.

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2022****6 Analysis of expenditure on charitable activities**

	2022	2021
	£	£
Gifts – to organisations	35,003	26,927
- to individuals	335	200
Premises	24,079	12,355
Salaries and wages	81,941	81,686
Office & administration exp.	15,509	15,579
Equipment expensed	7,152	4,317
Travel and expenses	1,695	471
Outreach & youthwork	5,934	376
Resource costs	4,294	1,308
Depreciation	3,065	3,065
Accountancy	2,500	2,670
Interest expense	546	914
Total	<u>182,053</u>	<u>149,468</u>

Expenditure on charitable activities was £182,053 (2021: £149,468) of which £161,122 was unrestricted (2021: £142,653) and £20,931 was restricted (2021: £19,887).

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	(140,781)	(41,272)	(182,053)
Donations	189,549	13,486	203,035
Investment income	8	-	8
Net surplus	<u>48,776</u>	<u>(27,786)</u>	<u>20,990</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.

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2022****Analysis of support and governance costs:**

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Staff salaries				
Related costs	81,941	-	81,941	Allocated on time
Independent Examiner	-	2,500	2,500	Governance
Total	81,941	2,500	84,441	

9 Net income/(expenditure) for the year

	2022	2021
	£	£
Net Income for the year	20,990	34,898
This is stated after charging:		
Depreciation	3,065	3,065
Independent examiner's fees	2,500	2,670

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2021	2020
	£	£
Salaries and wages	<u>81,941</u>	<u>81,686</u>

No employees had employee benefits in excess of £60,000 (2021: 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 £39,662 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 (2021: 3 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2022

				2022 Number	2021 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 2021 and 31 March 2022				<u>13,255</u>
	Amortisation				
	At 1 April 2021				3,600
	Charge for the year				<u>133</u>
	At 31 March 2022				<u>3,733</u>
	Net book value				
	At 31 March 2022				<u>9,522</u>
	At 31 March 2021				<u>9,655</u>
14	Tangible fixed assets				
			Fixtures & Fittings	235 Brodie Avenue	Total
	Property	Equipment	£	£	£
	£	£			
Cost					
At 1 April 2021	198,486	9,122	19,043	196,491	423,142
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,134</u>	<u>19,134</u>
At 31 March 2022	<u>198,486</u>	<u>9,122</u>	<u>19,043</u>	<u>215,625</u>	<u>442,276</u>
Depreciation					
At 1 April 2021	68,872	8,850	17,941	-	95,663
Charge for the year	<u>2,106</u>	<u>163</u>	<u>663</u>	<u>-</u>	<u>2,932</u>
At 31 March 2022	<u>70,978</u>	<u>9,013</u>	<u>18,604</u>	<u>-</u>	<u>98,595</u>
Net book value					
At 31 March 2022	<u>127,508</u>	<u>109</u>	<u>439</u>	<u>215,625</u>	<u>343,681</u>
At 31 March 2021	<u>129,614</u>	<u>272</u>	<u>1,102</u>	<u>196,491</u>	<u>327,479</u>

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2022****15 Investments**

Investments consists of a part share in a residential property occupied and part owned by the Pastor. During the year the charity acquired a share at £14,000 from a deceased former investor. This will be realised when the Pastor purchases the remainder of the equity or the property is sold. The cost of the investment at 31 March 2022 is £53,000.

16 Debtors

	2022	2021
	£	£
Gift aid recoverable	<u>66,965</u>	<u>60,449</u>
	<u>66,965</u>	<u>60,449</u>

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors and accruals	11,480	17,292
MET Loan	<u>9,034</u>	<u>11,902</u>
	<u>20,514</u>	<u>29,194</u>

18 Contingent assets – legacy income

As at 31 March 2022 the charity had not been notified of any legacy income or prospective legacy income.

19 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance				Funds
	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
General fund	<u>492,713</u>	<u>193,883</u>	<u>(161,122)</u>	<u>(7,000)</u>	<u>518,474</u>

Analysis of movements in unrestricted funds – previous year

	Balance				Funds
	1 April 2020	Income	Expenditure	Transfer	31 March 2021
	£	£	£	£	£
General fund	<u>449,120</u>	<u>189,174</u>	<u>(129,581)</u>	<u>(7,000)</u>	<u>492,713</u>

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2022**

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

	Balance at 1 April 2021	Income	Expenditure	Transfers	Funds 31 March 2022
	£	£	£	£	£
Missionary fund	<u>5,857</u>	9,160	(20,931)	7,000	<u>1,086</u>

19 Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed assets	406,203	-	-	406,203
Cash at bank and debtors	132,785	-	1,086	133,871
Current liabilities	<u>(20,514)</u>	-	-	<u>(20,514)</u>
Total	<u>518,474</u>	-	<u>1,086</u>	<u>519,560</u>

Analysis of net assets between funds – previous year

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed assets	376,134	-	-	376,134
Cash at bank and in hand	146,773	-	4,857	151,630
Other net current assets/(liabilities)	<u>(29,194)</u>	-	-	<u>(29,194)</u>
Total	<u>493,713</u>	-	<u>4,857</u>	<u>498,570</u>

20 Related party transactions

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