



Registered Charity Number 1135655

Registered Company Number 07074658

LONG LANE CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023



LONG LANE CHURCH
Reports and accounts

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LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2023 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 principal 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

I think it's safe to say that this has been a year we won't forget. We have known deep sadness for much, if not all of the year, with a significant number in our fellowship affected by ill health, bereavement and significant change in life circumstances. This, of course, has had a knock-on effect to us, as a fellowship as a whole. We have carried many burdens, but they have been shared on many shoulders.

When you consider how the year began with the commissioning of the leadership team with the changes of roles, especially for Katy and myself, we would have hoped for a much better start. Especially with the addition of Eliot as our Youth Pastor and the amazing favour we have seen through the grants that Olly has been successful with. But it's definitely not been all bad; we have known the Lord's sustaining hand in this season and known his presence and strength as we have rallied and looked to him together.

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The report of the Trustees for the year ended 31 March 2023

WithIn this year we outlined our plans to engage with the church and with our community, as we seek to hear what God has for us in the days ahead. We are seeking to be a church with our 'Up' (walk with God), our 'In' (walk with one-another) and our 'Out' (walk with the world) In balance. This promises to be an exciting, challenging and faith inducing Journey for us all. Thank you for being who you are and being a part of us, we thank God for his grace this year and we look expectantly to him for more in the new year ahead.

Pastor Rob McAvoy

Trustees Report

Property: The trustees have overseen some small to medium sized projects over the past year. The year commenced with the finishing touches to the side extension on 235, our church owned property. This came in withIn budget and has been a great benefit to the McAvoy family who live In the house.

We also saw the upgrade of heating system at Long Lane Church and 'finally' the instalment of hot water in in the toilet facilities. Following this we saw a large proportion of the church decorated including the office space and meeting rooms.

People: We recently made two significant decisions in terms of staffing. The trust employed a part time associate pastor; Katy McAvoy who started in the paid role earlier in the year. We also decided to employ Eliot Brown as Youth Pastor starting July 23. Eliot has been doing this role as a college placement over the past year and we look forward to seeing him expand this role.

We have also added some new faces to the trust including Ben Riley and Becky Todd. Ben has taken on the role of chair from the new financial year.

Pastor Nick Johnson, Acting Chair on behalf of LLC trust.

Extreme kids club

During this period, Extreme has undergone a series of changes. The most significant among these was transitioning from a monthly "bible story" week to ensuring that each week we incorporated elements from the Bible or Jesus' story. This alteration has been met with an enthusiastic response, and we have seen a noticeable increase in our weekly numbers, despite many children transitioning to the youth program last year.

To address the issues and arguments arising from the queue for our single PS4 console, we made the decision to acquire a second one. This addition has successfully resolved the conflicts, and given the rising numbers of children each week, it was undoubtedly a necessary investment.

Looking ahead to the next 12 months, we are brimming with excitement. Our entire team has been retained, and we have implemented a program that promises to be both enjoyable and firmly centred around the goodness of Jesus.

Sarah Brown & Lynsey Graham

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2023

Youth at The Lane

Our Thursday Night Youth (TNY) group has gone through some exciting changes over the last 12 months. New Ideas for talks, games and ways to engage with the young people. We enjoyed a great weekend away together and have started to plan our next one. We've seen a growth in our community outreach and the average number of young people attending has increased. More importantly, some of those attending TNY are now joining us on a Sunday morning!

Traditionally, Sunday Morning Youth (SMY) has garnered less enthusiasm from the young people as its early on a Sunday and they would rather be in bed. However, we have recently revamped the style in which SMY is delivered and changed our program content, so it has the same subject as the main program being run for the rest of the church. So far, these changes seem to be going well and we will continue to monitor it to see if it is something that we continue after the summer.

We are delighted to report that our 2 Youth Life Groups that have been going incredibly well. Some minor adjustments may be implemented after the summer, but we anticipate these groups to continue, especially because they are being so well received by the youth.
Youth Pastor Eliot Brown

Long Lane Church Mission Secretaries Report

Over the past financial year to April 2023 Long Lane Church has continued to support financially and prayerfully 10 different mission individuals and groups. Some have direct links with Long Lane itself, such as church member Biju George Kutty working with Agape Ministries teaching and mentoring with regard to family relationships and Merseyside Christian Youth Camps which run a series of week-long residential youth activities throughout each summer. Various members of Long Lane Church are directly involved in the running, implementation, and administration of this work.

Other groups which we support are para-church organisations such as Tearfund, a Christian international relief agency responding to worldwide emergencies and disasters, as well as the Nepal Leprosy Trust which run a mission hospital in Lalagadh in southern Nepal. We also maintain a level of finance within our funding account which allows us to respond quickly to sudden and unforeseen Disaster Emergency Relief situations such as the Turkey/Syria earthquake appeal and the recent monsoon flooding in Pakistan.

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.

Geoff and Cathy Bond

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The report of the Trustees for the year ended 31 March 2023

Jelly Tots

Jelly tots meets each Thursday morning during term time. We have 40+ pre-school children plus their parents/carers on our register, with an average attendance of around 30 children. With a few exceptions, the families are not Long Lane members. Nine volunteers from the Church work very well together to make Jelly tots a success.

Coffee and tea are available during the session, and the children have a group snack time. We have outdoor sand play, role and imaginative play, ride-on toys, and this year our craft activity has developed into a major attraction. We finish with a short Bible story and 10 minutes of enthusiastic singing of nursery songs. We also celebrate the children's birthdays. We hold Christmas and summer parties, and present children's Bibles when they leave to go to school.

We have a sizeable waiting list at the moment. We did consider adding an afternoon session, but on consulting the parents most wanted to wait for a morning place. Throughout the year we are always looking how to enhance our sessions for both children and adults.

Yummy Mummy's and little bunnies

This past year we have had full classes with waiting lists for Tuesday and Friday fitness sessions with creche and stay and play.

We have taught beginner sewing sessions and had two sewing retreats for our regular sewing group. We held a fashion show/clothes exchange and donated the surplus clothes to a local clothing swap shop.

The Vision we have for next year is to develop a more advanced sewing and pattern cutting course which will be affordable for all. We also want to provide affordable mindful wellness retreats with exercise and art for the women in our groups and start a bike ride and a walking group up again.

Life Groups

We currently have 7 life groups meeting fortnightly in homes and one group which meets at church on a Wednesday morning. Over the past year we saw a new group start up led by Chris & Carol Ford/Andy & Pauline Smith. The groups tend to have 10-15 people in them. The groups have free reign on what they want to discuss/study, quite a lot of the groups use questions set by the preacher on a Sunday to further discuss and go deeper into the teaching theme of the church.

We have tried to involve new people to the church into groups as it a great way of getting to know and make deeper relationships with a small group of people, it gives a sense of belonging and provides pastoral support.

All the life groups take a turn to set up church and serve tea/coffee on Sundays; this on the whole works well.

We are always open to new leaders and new groups starting and review this on a regular basis.

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The report of the Trustees for the year ended 31 March 2023

We try to gather the Life Group leaders together a couple of times a year to feedback on their groups and so that we can offer ideas together and give support to each other.

Ange Johnson & Issy Rogers

Worship Team: Annual Report

This year has been a challenging year in which to lead worship. Despite the deep sorrow that we have experienced both personally and corporately, the worship team has continued to be a real strength in the church. It has truly been a privilege to see the way in which the church has continued to grow in worship, despite the difficulties.

We have continued to grow as team, adding musicians from all generations. We have continued to be blessed with enough musicians and leaders that we are able to have a rota that suits peoples' availability and means the worship is full of variety. There is now also a rota for the audio-visual team, both of which have also grown.

There is a healthy culture of discreet mentoring that means that younger members are trained but also trusted – this has been really encouraging to see in the audio-visual team. Leaders do not hold their responsibility too tightly.

Our vision continues to be a team of authentic worshippers who seek God before all others and who worship 'in Spirit and in truth'. We have worshipped together through times of joy and times of deep sorrow. That has led to depth and a unity that is both encouraging and exciting.

South Liverpool Christians Against Poverty

At Cap we have seen some really great achievements. We have seen 31 people go debt free since we started 4 years ago. At present we have 26 people on the journey to debt freedom. We have seen clients come to church and really feel a part of the community, feeling loved and supported.

We have helped many clients with emergency food provision, fuel, and one of blessings helping people over 50 times in this area we have also helped provide people with new furniture that was donated, along with many other generous gifts.

We currently have 15 people on the cap befrienders team who all actively engage and love helping our clients. We are hoping to run a cap money course in due course, to engage people in budgeting to help people better manage money.

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2023

Financial review

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £18,674 (2022 Incoming: £20,990)

The total reserve at the yearend stand at £500,886 (2022: £519,560).

Free unrestricted liquid reserves amounted to £62,395 (2022: £45,306).

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 Trustees 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 2023 consist of the general reserves of £62,395.

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: -

Christopher Ford Nicholas Johnson Robert McAvoy (appointed 14 June 2022)

Anthony Richardson Benjamin Riley (appointed 7 February 2023)

Rebecca Todd (appointed 7 February 2023)

Paul Woods (resigned 18 January 2023) David Pendleton (resigned 21 February 2023)

Helen Dubbeling (resigned 21 February 2023)

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 2023

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 2023


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 30 June 2023

Ben Riley,

Chair/Trustee

 03.12.23

 03/12/23
ROBERT MAY

 03/12/23
N.B. Johnson

LONG LANE CHURCH

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2023

I report on the financial statement of the charitable company on page 12 to 23 for the year ended 31 March 2023.

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: 30 June 2023

LONG LANE CHURCH
Statement of Financial Activities
For the year ended March 2023

| | Notes | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Last Year Total Funds 2022 £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Income | | | | | |
| Donations and legacies | 3 | 206,837 | 11,115 | 217,592 | 198,709 |
| Income from charitable activities | 4 | 6,620 | - | 6,620 | 4,326 |
| Investment Income | 5 | 136 | - | 136 | 8 |
| Total Income | | <u>213,593</u> | <u>11,115</u> | <u>224,708</u> | <u>203,043</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 6 | <u>219,520</u> | <u>23,862</u> | <u>243,382</u> | <u>182,053</u> |
| Total expenditure | | <u>219,520</u> | <u>23,862</u> | <u>243,382</u> | <u>182,053</u> |
| Net Income/(expenditure) for the year | | (5,927) | (12,747) | (18,674) | 20,990 |
| Gross transfer between funds | | <u>(15,000)</u> | <u>15,000</u> | - | - |
| Net movement in funds | | (20,927) | 2,253 | (18,674) | 20,990 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>518,474</u> | <u>1,086</u> | <u>519,560</u> | <u>498,570</u> |
| Total funds carried forward | | <u>497,547</u> | <u>3,339</u> | <u>500,886</u> | <u>519,560</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 2023

Income and Expenditure Account as required by the Companies Act for the year ended

| | 2023 | 2022 |
|--|------------------------|----------------------|
| | £ | £ |
| Turnover | 224,572 | 203,035 |
| Direct costs of turnover | <u>240,882</u> | <u>179,553</u> |
| Gross surplus | <u>(16,310)</u> | <u>23,482</u> |
| Governance costs | <u>2,500</u> | <u>2,500</u> |
| Operating surplus | <u>(18,810)</u> | <u>20,982</u> |
| Interest receivable | <u>136</u> | <u>8</u> |
| Surplus on ordinary activities before tax | <u>(18,674)</u> | <u>20,990</u> |
| Retained surplus for the financial year | <u>(18,674)</u> | <u>20,990</u> |

All activities derive from continuing operations

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

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Statement of Financial Activities

For the year ended March 2023

Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

| | | Unrestricted Funds | Restricted Funds | Total Funds |
|--|-------|-----------------------|----------------------|-----------------------|
| | Notes | 2022 £ | 2022 £ | 2022 £ |
| Income | | | | |
| Donations and legacies | 3 | 189,549 | 9,160 | 198,709 |
| Income from charitable activities | 4 | 4,326 | - | 4,326 |
| Investment Income | 5 | 8 | - | 8 |
| Total Income | | <u>193,883</u> | <u>9,160</u> | <u>203,043</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 6 | <u>161,122</u> | <u>20,931</u> | <u>182,053</u> |
| Total expenditure | | <u>161,122</u> | <u>20,931</u> | <u>182,053</u> |
| Net income/(expenditure) for the year | | 32,761 | (11,771) | 20,990 |
| Gross transfer between funds | | <u>(7,000)</u> | <u>7,000</u> | <u>-</u> |
| Net movement in funds | | 25,761 | (4,771) | 20,990 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | <u>492,713</u> | <u>5,857</u> | <u>498,570</u> |
| Total funds carried forward | | <u>518,474</u> | <u>1,086</u> | <u>519,560</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****07074658****Balance Sheet****As at 31 March 2023**

| | | 2023 | | 2022 | |
|--|--------------|----------------|-----------------------|----------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Intangible assets | 13 | | 9,389 | | 9,522 |
| Tangible assets | 14 | | 341,047 | | 343,681 |
| Investments | 15 | | <u>53,000</u> | | <u>53,000</u> |
| Total fixed assets | | | 403,436 | | 406,203 |
| Current Assets | | | | | |
| Debtors | 16 | 31,716 | | 66,965 | |
| Cash at the bank and in hand | | <u>90,589</u> | | <u>66,906</u> | |
| Total current assets | | 122,305 | | 133,871 | |
| Creditors: - | | | | | |
| Amount due within one year | 17 | (24,855) | | (20,514) | |
| Net current assets | | | 97,450 | | 113,357 |
| Net assets | | | <u>500,886</u> | | <u>519,560</u> |
| The funds of the charity | | | | | |
| Unrestricted Income funds | | | | | |
| Unrestricted revenue accumulated funds | 19 | | 497,547 | | 518,474 |
| Restricted revenue funds | | | | | |
| Restricted revenue accumulated funds | 19 | | <u>3,339</u> | | <u>1,086</u> |
| Total charity funds | | | <u>500,886</u> | | <u>519,560</u> |

The directors are satisfied that the year ended on 31 March 2023 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.

Chris Ford, Trustee

Approved by the board of Trustees on 30 June 2023

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

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2023

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.

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2023

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

LONG LANE CHURCH

Notes to the Accounts for the year ended 31 March 2023

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

| | 2023 | 2022 |
|---------------------|----------------|----------------|
| Donations | £ | £ |
| Donations and gifts | 182,702 | 161,703 |
| Taxation recovered | 35,250 | 37,006 |
| | <u>217,952</u> | <u>198,709</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 2023 £ | Unrestricted Funds 2022 £ |
|---|------------------------------------|------------------------------------|
| Income from | | |
| Rent | 1,337 | 1,573 |
| Gifts | <u>5,283</u> | <u>2,753</u> |
| Total Income from charitable activities | <u>6,620</u> | <u>4,326</u> |

5 Investment income

All of the charity's investment income of £136 (2022: £8) arises from money held in interest bearing deposit accounts.

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2023****6 Analysis of expenditure on charitable activities**

| | 2023 £ | 2022 £ |
|------------------------------|-----------------------|-----------------------|
| Gifts – to organisations | 35,146 | 35,003 |
| - to individuals | 600 | 335 |
| Premises | 10,994 | 8,863 |
| Heat, light and power | 12,371 | 5,105 |
| Repairs and renewals | 22,185 | 11,445 |
| Salaries and wages | 98,554 | 81,941 |
| Office & administration exp. | 24,029 | 14,175 |
| Equipment expensed | 14,403 | 7,152 |
| Travel and expenses | 4,856 | 1,695 |
| Outreach & youthwork | 6,976 | 5,934 |
| Resource costs | 7,377 | 4,294 |
| Depreciation | 2,767 | 3,065 |
| Accountancy | 2,500 | 2,500 |
| Interest expense | 624 | 546 |
| Total | <u>243,382</u> | <u>182,053</u> |

Expenditure on charitable activities was £243,382 (2022: £182,053) of which £219,520 was unrestricted (2022: £161,122) and £23,862 was restricted (2022: £20,931).

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 supports those activities.

| | Church Activities £ | Outreach & Mission £ | Total £ |
|--------------------|---------------------------|----------------------------|------------------------|
| Costs | (219,520) | (23,862) | (243,382) |
| Donations | 206,837 | 17,735 | 224,572 |
| Investment income | 136 | - | 136 |
| Net surplus | <u>(12,547)</u> | <u>(6,127)</u> | <u>(18,674)</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 2023

Analysis of support and governance costs:

| | General support | Governance Function | Total | Basis of apportionment |
|----------------------|-----------------|---------------------|----------------|------------------------|
| | £ | £ | £ | |
| Staff salaries | | | | |
| Related costs | 98,554 | - | 98,554 | Allocated on time |
| Independent Examiner | - | 2,500 | 2,500 | Governance |
| Total | 98,554 | 2,500 | 101,054 | |

9 Net income/(expenditure) for the year

| | 2023 £ | 2022 £ |
|--------------------------------|-----------|-----------|
| Net Income/loss for the year | (18,674) | 20,990 |
| This is stated after charging: | | |
| Depreciation | 2,767 | 3,065 |
| Independent examiner's fees | 2,500 | 2,500 |

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

| | 2023 £ | 2022 £ |
|--------------------|-----------|-----------|
| Salaries and wages | 98,554 | 81,941 |

No employees had employee benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Nick Johnson and Rob McAvoy who are trustees received a remuneration amounting to £41,111 and £20,000 respectively for their role as Pastors 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 (2022: 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 2023

| | 2023 Number | 2022 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 2022 and 31 March 2023 | | <u>13,255</u> | | | |
| Amortisation | | | | | |
| At 1 April 2022 | | 3,733 | | | |
| Charge for the year | | <u>133</u> | | | |
| At 31 March 2023 | | <u>3,866</u> | | | |
| Net book value | | | | | |
| At 31 March 2023 | | <u>9,389</u> | | | |
| At 31 March 2022 | | <u>9,522</u> | | | |
| 14 Tangible fixed assets | | | | | |
| | Property £ | Equipment £ | Fixtures & Fittings £ | 235 Brodie Avenue £ | Total £ |
| Cost | | | | | |
| At 1 April 2022 | 198,486 | 9,122 | 19,043 | 215,625 | 423,142 |
| Additions | - | - | - | - | - |
| At 31 March 2023 | <u>198,486</u> | <u>9,122</u> | <u>19,043</u> | <u>215,625</u> | <u>442,276</u> |
| Depreciation | | | | | |
| At 1 April 2022 | 70,978 | 9,013 | 18,604 | - | 98,595 |
| Charge for the year | <u>2,106</u> | <u>99</u> | <u>429</u> | <u>-</u> | <u>2,634</u> |
| At 31 March 2023 | <u>73,084</u> | <u>9,112</u> | <u>19,033</u> | <u>-</u> | <u>101,229</u> |
| Net book value | | | | | |
| At 31 March 2023 | <u>125,402</u> | <u>10</u> | <u>10</u> | <u>215,625</u> | <u>341,047</u> |
| At 31 March 2022 | 127,508 | 109 | 439 | 215,625 | 343,681 |

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2023****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 2023 is £53,000.

16 Debtors

| | 2023 £ | 2022 £ |
|----------------------|---------------|---------------|
| Gift aid recoverable | 31,716 | 66,965 |
| | <u>31,716</u> | <u>66,965</u> |

17 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|---------------|---------------|
| Trade creditors and accruals | 18,399 | 11,480 |
| MET Loan | <u>6,456</u> | <u>9,034</u> |
| | <u>24,855</u> | <u>20,514</u> |

18 Contingent assets – legacy income

As at 31 March 2023 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 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | Funds 31 March 2023 £ |
|--------------|------------------------------|----------------|------------------|-----------------|--------------------------------|
| General fund | <u>518,474</u> | <u>213,593</u> | <u>(219,520)</u> | <u>(15,000)</u> | <u>497,547</u> |

Analysis of movements in unrestricted funds – previous year

| | Balance 1 April 2021 £ | Income £ | Expenditure £ | Transfer £ | Funds 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> |

LONG LANE CHURCH**Notes to the Accounts for the year ended 31 March 2023**

| 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 2021 | Income | Expenditure | Transfers | Funds 31 March 2022 |
|-----------------|--|---------------|--------------------|------------------|------------------------------------|
| | £ | £ | £ | £ | £ |
| Missionary fund | <u>1,086</u> | <u>11,115</u> | <u>(23,862)</u> | <u>15,000</u> | <u>3,339</u> |

19 Analysis of net assets between funds

| | General Fund £ | Designated Funds £ | Restricted Funds £ | Total £ |
|--------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------|
| Fixed assets | 403,436 | - | - | 403,436 |
| Cash at bank and debtors | 118,966 | - | 3,339 | 122,305 |
| Current liabilities | <u>(24,855)</u> | <u>-</u> | <u>-</u> | <u>(24,855)</u> |
| Total | <u>497,547</u> | <u>-</u> | <u>3,339</u> | <u>500,886</u> |

Analysis of net assets between funds – previous year

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

20 Related party transactions

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