



Registered Charity Number 1135655
Registered Company Number 07074658

**LONG LANE CHURCH
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024**



elpizoaccountancy.co.uk

Contents	Page
Trustees' Report	3
Statement of Directors'/Trustees' Responsibilities	9
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	15
Notes to the accounts	16

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2024

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2024 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 – Pastor Nick Johnson

We continue to meet for worship at the local high school, Academy of St Nicholas, on a Sunday morning with most of our community work still based out of the Long Lane Church building. The Lane continues to flourish with new people joining us/checking us out regularly. Over the past few years, the transition from single pastor to Co Pastoring with Rob McAvoy has gone smoothly. Rob leads the leadership team and takes 'the point' on vision. Nick leads the preaching and teaching and also the pastoral team alongside Pastor Katy McAvoy. Katy's role developing the pastoral care team has been slower than anticipated as she is still heading up the children's work. We are hoping this situation will change in 2024 and Katy will be able to focus on Pastoral care.

We have had the joy of baptising a number of people this year with the youngest being 14 and the oldest in their 70's. As the reports below will testify the church is a thriving community to be part of and it's a joy to Co-Lead such a great group of people. One major change over this year has been a review of our vision for the church and

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2024

community. We have started to use UP/IN/OUT as a way of casting vision and assessing what is working (and what isn't). Up – our worship and preaching. In – our community health. Out – our outreach into the community and wider world.

One example of UP/IN/OUT in practice was the launch of S.I.G's; small intentional groups. Where two or three gather to pray and encourage one another. Early signs are very positive that this will have a lasting impact on the fellowship.

The biggest challenge facing us I believe is a financial one. Like many small charities we have seen the challenges of a cost-of-living crisis and slow 'bounce back' after covid effect our finances, coupled with some bank issues which were no fault of our own but have impacted our finances negatively. Our team of trustees, fundraisers and Pastors are working hard to ensure a healthy church both financially and spiritually in the years ahead.

2024 Trustees Report – prepared by Ben Riley (Chair of Trustees)

This past year we have thanked and said goodbye to the following trustees: Nick Johnson, Tony Richardson and Treasurer Chris Ford. We have also welcomed onto Trustees the following people: Georgia Barrow (Company Secretary Role) and Karen Gornall (Treasurer role). We are so grateful for past and present trustees, particularly in the last 12 months, for the way they have served wholeheartedly and offered their own unique skill sets. It has been a very busy period for us as a Trust, with important decisions and transitions to navigate through in terms of the way we bank, manage our accounting, as well as decide upon future employment. As a trust, we are looking forward to growing our team further, and are prayerfully considering who might join us in the future.

In our Long Lane Church building, a refurb to our kitchen was completed as well as updates to the church toilets. Various Long Lane property surveys have and are being commissioned to help us make good future decisions and keep up to date with necessary upgrades and repairs. As a trust we will also soon be reviewing repairs needed to 235 Brodie Avenue. The church still uses St Nicks school to meet for Sunday worship, and our Long Lane building continues to be well used throughout the week, serving our local community and the occasional church meetings / services.

Missions Report. Geoff and Cathy Bond

Over the past financial year to April 2024 Long Lane Church has continued to support financially and prayerfully nine different mission individuals and groups. Some have direct links with Long Lane itself, such as church member Biju Georgekutty working with Agape Ministries teaching and mentoring with regard to family relationships and also Merseyside Christian Youth Camps which run a series of weeklong 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

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2024

disasters, as well as the Nepal Leprosy Trust which run a mission hospital in Lalgadh 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 type situations around the world. The Long Lane church 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.

Extreme Kids club. Sarah Brown, Lynsey Graham

This past year, Extreme has continued to flourish and evolve. Our transition from a monthly "Bible story" week to incorporating elements from the Bible or Jesus' story into each session continues to be a resounding success.

We are also thrilled to highlight the significant increase in youth members joining the leadership team of our group. Their enthusiasm, fresh perspectives, and commitment have been invaluable. These young leaders have not only helped in leading our activities but have also served as excellent role models for the younger children. Their involvement has brought a youthful energy to the group, fostering a sense of community and shared purpose. It's truly inspiring to see our youth stepping up and taking on leadership roles, and we are immensely proud of their contributions.

As we look forward to the next 12 months, we are filled with anticipation and excitement. Our dedicated team remains intact, and we have developed a program that promises to be both enjoyable and deeply rooted in the teachings and goodness of Jesus. Despite the slight decline in numbers, our community remains strong, and we are confident that the coming year will bring continued success and growth.

Youth at The Lane. Youth Pastor Eliot Brown

Our Thursday Night Youth (TNY) group has just completed an exciting series featuring leader testimonies. Over the past 12 months we've introduced some innovative ideas for talks, games, and engagement strategies, all of which have been well-received by the young people. A highlight of the year was our fantastic weekend away at Tyn-Y-Nant, and we're already planning our next retreat in Tattenhall. Additionally, our community outreach efforts have flourished, and our work within the local school has significantly increased, greatly benefiting our local youth.

Sunday Morning Youth (SMY) has traditionally faced challenges in attracting enthusiasm, largely because it occurs early on a Sunday when most young people

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2024

would prefer to stay in bed. However, last year we revamped the format and content of SMY to align with the main program being run for the rest of the church. These changes have been positively received so far, and we will continue to monitor their effectiveness to determine if they should be sustained beyond the summer.

We are thrilled to report that our two Youth Life Groups have been thriving. While we may implement some minor adjustments after the summer, we expect these groups to continue due to their overwhelming popularity and positive reception among the youth

Jellytots parent/carer and toddler group. Brenda Taylor

Another lovely year at Jellytots. We have 42 children on our register and 14 on our waiting list. On a typical week we have between 30 and 35 children attending, plus their parents/carers.

Our year started, as always, with a massive clean-up/clear out of all our toys and equipment which the whole team joined in with. We depend on our 9 lady volunteers, who between them help set up/down, serve drinks and homemade snacks, tell weekly Bible stories, lead a singing session and prepare and oversee craft activities. One of our pastors and a willing husband also lend a hand with setting out the toys which fill two rooms, playing videos, DJing at end of term parties and whatever else we need a hand with.

Our group has a happy atmosphere, and it is great to see some parents returning when they add to their families. At the end of the summer term each child who leaves to begin school or nursery is presented with their own children's Bible. We are grateful to church members who make donations to enable us to buy the Bibles.

This summer we are planning to have a volunteer's meal out, and after a few of the nans showed interest, we are inviting the grandparents to join us. Also, we plan to be more organised in praying for each child/carer who attends so each Jellytots volunteer will have their own small group of people to pray for.

Christians against Poverty (CAP). Olly Hargreaves

CAP has increased its activities, we are now seeing 4 people a month which is 48 people a year, this will hopefully be sustained by grant work. Over this year we have also finished off a grant for improving housing standards for those living in substandard housing from B & Q. This was spent on two people and fixed a roof and guttering for one client. And for another we fixed windows, roofing guttering and rendering. We have also been able to do so much more having admin support this year; one task is we sourced 4-5 free items of furniture for someone's house who had little to no furniture all for free! We have also run two CAP money coaching courses, helping people learn how to budget.

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2024

We currently have about a 0.9 Full Time Equivalent for cap which includes the admin (8 hours a week) and the debt centre manager (25 hours a week) with a volunteer debt coach who covers 12 hours a week. We have seen partnerships grow with other churches and organisations, with great work started with the children's centre in Garston and with zero waste group at St. Hilda's church Hunts Cross. We have seen 40 people debt free with 26 people on the journey to debt freedom since we started this ministry.

Care Team report. Katy McAvoy

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. 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.

We hope to develop the care team further in the year ahead with a more joined up approach to pastoral care.

Life Groups at The Lane. Ange Johnson, Isobel Rogers

We have 7 groups meeting weekly/fortnightly with between 8-15 people in each group. The Life Groups also operate as our set up teams for Sunday morning worship. This includes serving tea and coffee. We continue to try to add people into groups as they join the church. We have a desire to add another group in 2024.

Kids at The Lane. Pastor Katy McAvoy

Kids at the Lane is a massive team effort, with a team of volunteers stretching from young leaders having their first taste of responsibility to those who have served this team for many years. Our greatest challenge is finding an individual/s to lead the team so that I can concentrate on adult pastoral ministry.

We regularly have 25-30 children aged between 1-11 in our groups on a Sunday morning.

Men/Women at The Lane. Pastor Nick Johnson

We have continued to develop our 'IN' especially around the areas of men's and women's ministry. The men had a 36hrs away at Quinta Christian centre with speaker Pastor Ricky Otto in June which was a brilliant time away both spiritually and socially. The Women attended the Orchard conference in Birmingham. Both have had a number of social events over the year.

The report of the Trustees for the year ended 31 March 2024

Financial review

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £35,569 (2023: £18,674)

The total reserve at the yearend stand at £465,317 (2023: £500,886).

Free unrestricted liquid reserves amounted to £23,957 (2023: £62,395).

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least three 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 2024 consist of the general reserves of £23,957.

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:

Benjamin Riley	(Chair)	
Georgia Barrow	(Secretary) (appointed 14 August 2023)	
Christopher Ford	Nicholas Johnson	Robert McAvoy
Rebecca Todd	Anthony Richardson	(resigned 28 May 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.

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

LONG LANE CHURCH

The report of the Trustees for the year ended 31 March 2024

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 22 July 2024

**Ben Riley,
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 2024

I report on the financial statement of the charitable company on page 12 to 23 for the year ended 31 March 2024.

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: 22 July 2024

LONG LANE CHURCH
Statement of Financial Activities
For the year ended March 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
	Notes				
Income					
Donations and legacies	3	204,804	5,830	210,634	217,952
Income from charitable activities	4	15,531	-	15,531	6,620
Investment Income	5	477	-	477	136
Total Income		<u>220,812</u>	<u>5,830</u>	<u>226,642</u>	<u>224,708</u>
Expenditure					
Expenditure on charitable activities	6	<u>251,490</u>	<u>10,721</u>	<u>262,211</u>	<u>243,382</u>
Total expenditure		<u>251,490</u>	<u>10,721</u>	<u>262,211</u>	<u>243,382</u>
Net income/(expenditure) for the year		(30,678)	(4,891)	(35,569)	(18,674)
Gross transfer between funds		<u>(10,000)</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		(40,678)	5109	(35,569)	(18,674)
Reconciliation of funds:					
Total funds brought forward		<u>497,547</u>	<u>3,339</u>	<u>500,886</u>	<u>519,560</u>
Total funds carried forward		<u>456,869</u>	<u>8,448</u>	<u>465,317</u>	<u>500,886</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 2024

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

	2024 £	2023 £
Turnover	226,165	224,572
Direct costs of turnover	<u>255,307</u>	<u>240,882</u>
Gross surplus	<u>(29,142)</u>	<u>(16,310)</u>
Governance costs	<u>6,904</u>	<u>2,500</u>
Operating surplus	<u>(36,046)</u>	<u>(18,810)</u>
Interest receivable	<u>477</u>	<u>136</u>
Surplus on ordinary activities before tax	<u>(35,569)</u>	<u>(18,674)</u>
Retained surplus for the financial year	<u>(35,569)</u>	<u>(18,674)</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 2024

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

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income				
Donations and legacies	3	206,837	11,115	217,952
Income from charitable activities	4	6,620	-	6,620
Investment Income	5	136	-	136
Total Income		213,593	11,115	224,708
Expenditure				
Expenditure on charitable activities	6	219,520	23,862	243,382
Total expenditure		219,520	23,862	243,382
Net income/(expenditure) for the year		(5,927)	(12,747)	(18,674)
Gross transfer between funds		(15,000)	15,000	-
Net movement in funds		(20,927)	2,253	(18,674)
Reconciliation of funds:				
Total funds brought forward		518,474	1,086	498,570
Total funds carried forward		497,547	3,339	500,886

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 2024

07074658

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Intangible assets	13		9,256		9,389
Tangible assets	14		338,413		341,047
Investments	15		<u>53,000</u>		<u>53,000</u>
Total fixed assets			400,669		403,436
Current Assets					
Debtors	16	32,250		31,716	
Cash at the bank and in hand		<u>70,447</u>		<u>90,589</u>	
Total current assets		102,690		122,305	
Creditors: -					
Amount due within one year	17	(38,042)		(24,855)	
Net current assets			64,648		97,450
Net assets			<u>465,317</u>		<u>500,886</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	19		456,869		497,547
Restricted revenue funds					
Restricted revenue accumulated funds	19		<u>8,448</u>		<u>3,339</u>
Total charity funds			<u>465,317</u>		<u>500,886</u>

The directors are satisfied that the year ended on 31 March 2024 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 22 July 2024

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.

Notes to the Accounts for the year ended 31 March 2024

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 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.

Notes to the Accounts for the year ended 31 March 2024

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 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

	2024	2023
Donations	£	£
Donations and gifts	173,154	182,702
Taxation recovered	37,480	35,250
	210,634	217,952

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 2024 £	Unrestricted Funds 2023 £
Income from		
Rent	3,246	1,337
Gifts	12,285	5,283
Total income from charitable activities	15,531	6,620

5 Investment income

All of the charity's investment income of £477 (2023: £136) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2024 £	2023 £
Gifts – to organisations	24,488	35,146
- to individuals	3,536	600
Premises	23,606	10,994
Heat, light and power	6,303	4,557
Repairs and renewals	10,996	22,185
Salaries and wages	117,561	106,368
Office & administration exp	28,677	18,764
Equipment expensed	2,715	14,403
Travel and expense	12,027	4,856
Outreach & youthwork	7,696	6,976
Resource costs	9,242	7,377
Depreciation	2,767	2,767
Insurance	9,514	5,265
Accountancy	2,800	2,500
Interest expense	283	624
Total	<u>262,211</u>	<u>243,382</u>

Expenditure on charitable activities was £262,211 (2023: £243,382) of which £251,490 was unrestricted (2023: £219,520) and £10,721 was restricted (2023: £23,862).

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	(251,490)	(10,721)	(262,211)
Donations	220,335	5,830	226,165
Investment income	477	-	477
Net surplus	<u>(30,678)</u>	<u>(4,891)</u>	<u>(35,569)</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	117,561	-	117,561	Allocated on time
Independent Examiner	-	2,800	2,800	Governance
Total	117,561	2,800	120,361	

9 Net income/(expenditure) for the year

	2024 £	2023 £
Net Income/loss for the year	(35,569)	(18,674)
This is stated after charging:		
Depreciation	2,767	2,767
Independent examiner's fees	2,800	2,500

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

	2024 £	2023 £
Salaries and wages	<u>117,561</u>	<u>106,368</u>

No employees had employee benefits in excess of £60,000 (2023: 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 5 staff (2023: 4 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Charitable activities	<u>4</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 2023 and 31 March 2024	<u>13,255</u>
Amortisation	
At 1 April 2023	3,866
Charge for the year	<u>133</u>
At 31 March 2024	<u>3,999</u>
Net book value	
At 31 March 2024	<u>9,256</u>
At 31 March 2023	<u>9,389</u>

14 Tangible fixed assets

	Property £	Equipment £	Fixtures & Fittings £	235 Brodie Avenue £	Total £
Cost					
At 1 April 2023	<u>198,486</u>	<u>9,122</u>	<u>19,043</u>	<u>215,625</u>	<u>442,276</u>
At 31 March 2024	<u>198,486</u>	<u>9,122</u>	<u>19,043</u>	<u>215,625</u>	<u>442,276</u>
Depreciation					
At 1 April 2023	73,084	9,112	19,033	-	101,229
Charge for the year	<u>2,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,634</u>
At 31 March 2023	<u>75,718</u>	<u>9,112</u>	<u>19,033</u>	<u>-</u>	<u>103,863</u>
Net book value					
At 31 March 2024	<u>122,768</u>	<u>10</u>	<u>10</u>	<u>215,625</u>	<u>338,413</u>
At 31 March 2023	<u>127,508</u>	<u>10</u>	<u>10</u>	<u>215,625</u>	<u>341,047</u>

15 Investments

Investments consists of a part share in a residential property occupied and part owned by the Pastor. 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 2024 is £53,000.

16 Debtors

	2024	2023
	£	£
Gift aid recoverable	32,250	31,716
	<u>32,250</u>	<u>31,716</u>

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors and accruals	32,913	18,399
MET Loan	5,134	6,456
	<u>38,047</u>	<u>24,855</u>

18 Contingent assets – legacy income

As at 31 March 2024 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 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
General fund	497,547	220,812	(251,490)	(10,000)	456,869

Analysis of movements in unrestricted funds – previous year

	Balance				Funds
	1 April 2022	Income	Expenditure	Transfer	31 March 2023
	£	£	£	£	£
General fund	518,474	213,593	(219,520)	(15,000)	497,547

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 2023 £	Income £	Expenditure £	Transfers £	Funds 31 March 2024 £
Missionary fund	3,339	5,830	(10,721)	10,000	8,448

19 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed assets	400,669	-	-	400,669
Cash at bank and debtors	94,248	-	8,448	102,696
Current liabilities	(38,048)	-	-	(38,048)
Total	456,869	-	8,448	465,317

Analysis of net assets between funds – previous year

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed assets	403,436	-	-	403,436
Cash at bank and in hand	118,966	-	3,339	122,305
Other net current (liabilities)	(24,855)	-	-	(24,855)
Total	497,547	-	3,339	500,886

20 Related party transactions

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