

LIFE CHURCH WARRINGTON

England & Wales · Charity number 1150794

Details

Other names LCW

Status Registered

Legal form CIO

Registered 2013-02-13

Register [View on the Charity Commission register](#)

Contact

Address Life Church Warrington
Cotswold Road
Orford
Warrington
Cheshire
WA2 9SE

Phone 01925 727727

Email office@lifewarrington.com

Website www.lifewarrington.com

Activities

Objects: 1. 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. 2. 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 OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND 3. 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

Activities: Local church. Activities involve the advancement of the Christian faith, alleviating poverty both locally and internationally by supporting Warrington Foodbanks, Christians Against Poverty and a Tanzania-based church.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD.
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£371,744	£358,704	-	-
2023-12-31	£393,490	£329,209	-	-
2022-12-31	£267,501	£260,059	-	-
2021-12-31	£199,827	£190,941	-	-
2020-12-31	£202,356	£141,704	-	-

Trustees

Name	Role	Appointed
ADAM DELLER		2013-02-04
Christopher Senior		2025-05-19
Emma Morris		2017-03-10
Esther Goodship		2023-09-18
Jeremy Davies		2023-05-15
Lukas Erich Dewhirst		2013-02-04
Mark Simcock		2017-03-10
SARAH DEWHIRST		2013-02-04

LIFE CHURCH WARRINGTON

England & Wales - Charity number 1150794

Accounts

LIFE CHURCH WARRINGTON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

Registered Charity number 1150794

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CHARITY INFORMATION

CHARITY NUMBER: 1150794

GOVERNING INSTRUMENT: Charitable Incorporated Organisation,
dated February 2013

TRUSTEES: L. Dewhirst
D. Akerman (to 19/5/25)
S. Dewhirst
I. Jones (to 24/2/25)
E. Morris
M. Simcock
A. Deller
J. Davies
E. Goodship
C. Senior (from 19/5/25)

PRINCIPAL ADDRESS: 269 Liverpool Road
Warrington
WA5 1RD

INDEPENDENT EXAMINER: J. Sharratt ACA
238 Upton Lane
Widnes
WA8 9AJ

BANKERS: Lloyds Bank plc
Horsemarket Street
Warrington
WA1 1XN

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 December 2024.

OBJECTIVES, ORGANISATION AND ACTIVITIES

Life Church Warrington is governed via a constitution, and is constituted as a charitable incorporated organisation, charity number 1150794.

The main activity of the charity is the operation of a local Christian church in arrangement of Sunday services and community group meetings, as well as supporting other charitable organisations. Life Church has continued to meet across Warrington and serve the communities of our existing church locations in Cinnamon Brow, Latchford, Lymm, Orford & Penketh. In March 2024 we planted a new Cantonese speaking church based at our Orford building. This is to serve the growing number of Hong Kong nationals that have chosen to make Warrington their new home. Pastors Paul and Dorothy lead this church congregation which meets on a Saturday evening. By the end of 2024, this church community was established with around fifty adults and children calling Life Church Orford Cantonese their spiritual home.

This year we also celebrated 2 years of our Community Grocery being open and it continues to serve the community of Warrington by providing subsidised food to those who need it and has hundreds of members.

During 2024 we continued to refurb the Orford Bethel building which operates as our administrative base during the week and is a space from which we run a number of community activities. Our focus in 2024 was the small hall where we were able to replace the double fire exit doors, install new LED lighting and decorate the hall. This hall is used weekly by 2 of our church congregations, our community cafe, our Life tots group and our young people.

We have community cafes that run during the week at various locations across the town. These bring support and connection for local people, some of whom attend our churches and many who do not. The River Cafe runs out of our Latchford church and the Community cafe at our Orford venue are a useful source of connection for people and also a valuable volunteer opportunity.

We continued our partnership with a housing charity Hope Into Action. Hope Into Action provides a tried and tested framework for churches to partner with them to help provide accommodation for homeless people. Our Hope Into Action house provides accommodation for 3 people who would otherwise find themselves homeless. We are grateful to the Hope Into Action team that ensures the tenants are supported as they take their next steps towards independent living.

Our Love Your Neighbour ministries have continued to serve people across the town of Warrington. The Vine Team continue to serve the rough sleepers in Warrington by taking food and prayer to the streets on Monday evenings, as well as providing a weekly hot meal to the town centre accommodation on Museum Street. Our Pantry Pastors work through the community grocery to support those with particular needs.

Other highlights for 2024 were the Chinese new year celebrations that our Cantonese church hosted for around 100 guests at our Bethel building. In the summer around 80 of our young people and leaders went to the Limitless Youth Festival in Stafford for 5 days, and at

Christmas we hosted our first Christmas, Comedy and Carols event at the Parr Hall with around 600 people attending.

I would like to place on record my thanks to all who serve in any capacity at Life Church Warrington. Also, thank you to the pastoral teams of our 6 Life Church families that care for and support people.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to manage those risks.

The objects of the charity 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 see 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 as the trustees may see fit.

(c) To advance education in such ways and such parts of the United Kingdom or the world as the trustees think fit.

RESERVES POLICY

The trustees operate a policy of holding 3 months' running costs in reserves. The core running costs of the charity were £19,847 per month in 2024, so £59,541 is held in reserves. In addition to these running costs, a further £20,000 is held in a Building reserve in line with best practice.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached financial statements. The total incoming resources for the year were £371,744 and the total expenditures were £358,704, giving a net income of £13,040.

Total net assets at 31 December 2024 are £269,247.

Approved by the trustees and signed on their behalf by



Adam Deller
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIFE CHURCH WARRINGTON
YEAR ENDED 31 DECEMBER 2024**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

J. Sharratt FCA
238 Upton Lane
Widnes
WA8 9AJ

LIFE CHURCH WARRINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Voluntary Income		342,709	0	342,709	348,487
Interest Income		3,247	0	3,247	1,866
Other Income		0	25,788	25,788	43,137
GROSS INCOME	2	345,956	25,788	371,744	393,490
EXPENDITURE					
Direct Charitable Expenditure	3	(332,916)	(2,535)	(335,451)	(309,213)
Other Expenditure		0	(23,253)	(23,253)	(19,996)
		(332,916)	(25,788)	(358,704)	(329,209)
NET INCOME		13,040	0	13,040	64,281
RECONCILIATION OF FUNDS					
Total funds brought forward		256,207	0	256,207	191,926
Total funds carried forward		269,247	0	269,247	256,207

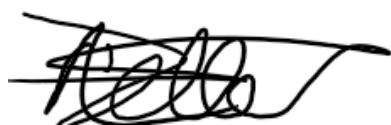
LIFE CHURCH WARRINGTON
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Premises	7	64,085	53,426
Fixtures and Fittings	7	23,420	21,036
TOTAL FIXED ASSETS		87,505	74,462
CURRENT ASSETS			
Debtors	8	4,029	3,993
Cash at bank and in hand	12	182,564	181,259
Prepayments	9	10,609	9,594
LIABILITIES			
Creditors: Amounts failing due within one year		15,460	13,101
NET CURRENT ASSETS		181,742	181,745
NET ASSETS		269,247	256,207
FUNDS OF THE CHARITY			
Unrestricted Income funds		268,397	255,357
Restricted Income funds		850	850
TOTAL CHARITY FUNDS		269,247	256,207

LIFE CHURCH WARRINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	11	24,736	73,753
Cash flows from financing activities:			
Purchase of tangible fixed assets		(26,678)	(64,383)
Interest received		3,247	1,866
Net cash used in investing activities		(23,431)	(62,517)
Cash flows from financing activities:			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the reporting period		1,305	11,236
Cash and cash equivalents at the beginning of the reporting period		181,259	170,023
Cash and cash equivalents at the end of the reporting period	12	182,564	181,259

The financial statements were approved by the trustees on 22/9/25 and signed on their behalf by:



A. Deller, Chair of Trustees

LIFE CHURCH WARRINGTON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), effective January 2015, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Fixed Assets

All fixed assets are held under the historical cost model. The charity was given a new building in 2022 but it is carried at its cost of zero. During 2024 a fence was installed around the exterior of the church site, along with external security lighting and replacement of internal lighting to further improve the building which have been capitalised.

Depreciation

Depreciation is calculated to write off the cost of all tangible assets over their expected useful lives.

Premises assets held at 31 December 2024 relate to the aforementioned work undertaken on the church building during the year, which are depreciated on a straight-line basis over a 10 years period commencing 2023.

Fixtures and fittings assets held at 31 December 2024 relate to equipment or fixtures and fittings, which are depreciated on a 20% reducing balance basis.

2. INCOME

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
INCOME		£	£	£	£
General Offerings		289,777	0	289,777	300,458
Gift Aid		52,932	0	52,932	49,895
Other Income		3,247	25,788	29,035	43,137
GROSS INCOME	2	345,956	25,788	371,744	393,490

Other Income includes £23,253 relating to housing benefit and tenant charges for the Hope into Action house which Life Church Warrington supports as the local partner church. There is corresponding expenditure of £23,253 shown in 'Other Expenditure' below which is comprised of actual costs incurred on the house and an accrual for the balance of funding payable to the investors.

3. EXPENDITURE

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Charitable gifts	31,452	0	31,452	25,168	0	25,168
Staff costs	172,191	4,332	176,523	139,092	15,788	154,880
Rental expenses	25,832	0	25,832	24,082	0	24,082
Utilities	11,274	0	11,274	22,833	0	22,833
Departments	78,532	2,535	81,067	64,552	6,503	71,055
Depreciation	13,635	0	13,635	11,195	0	11,195
Other exp	0	18,921	18,921	0	19,996	19,996
	332,916	25,788	358,704	286,922	42,287	329,209

4. NET INCOME

Net income for the year is stated after charging:

	2024	2023
	£	£
Depreciation	13,635	11,195
Independent examiner's fee	-	-

5. STAFF COSTS AND EMOLUMENTS

	2024	2023
	£	£
Wages and salaries	157,080	139,969
Employers National Insurance	3,735	2,014
Employers Pension contributions	15,708	12,897

Details of employees:

The average headcount, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Number of staff	5	5

No employee received remuneration over £60,000 in the year (2023 – Nil)

6. TRUSTEE REMUNERATION

The figure for total trustee remuneration (inclusive of pension contributions) included in note 10 is broken down as follows:

	2024	2023
	£	£
Lukas Dewhirst Job title: Lead Pastor	49,788	41,640
David Akerman Job Title: Church Leader	39,831	35,254
Sarah Dewhirst Job title: Lead Pastor	19,910	16,445
Total	109,529	93,339

7. FIXED ASSETS

	Fixtures and fittings	Premises	Total
	£	£	£
COST			
At 1 January 2024	53,541	59,362	112,903
Additions	8,239	18,439	26,678
At 31 December 2024	61,780	77,801	139,581
ACCUMULATED DEPRECIATION			
At 1 January 2024	32,505	5,936	38,441
Charge for the year	5,855	7,780	13,635
At 31 December 2024	38,360	13,716	52,076
NET BOOK VALUE			
At 31 December 2024	23,420	64,085	87,505
At 31 December 2023	21,036	53,426	74,462

8. DEBTORS

	2024	2023
	£	£
Gift aid receivable (Dec 24)	4,029	3,993

9. PREPAYMENTS

	2024	2023
	£	£
Payments relating to 2024	10,609	9,594

10. RELATED PARTY TRANSACTIONS

Three of the trustees were paid during the year as employees of the charity, with emoluments totalling £109,529 as detailed in note 6 (2023 – £93,339).

11. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the period (as per the statement of financial activities)	13,040	64,281
Interest income	(3,247)	(1,866)
Depreciation charge	13,635	11,195
(Decrease)/Increase in creditors	2,359	10,530
Decrease/(Increase) in debtors	(36)	(793)
Decrease/(Increase) in prepayments	(1,015)	(9,594)
	<hr/> 24,736	<hr/> 73,753

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash in hand and at bank	182,564	181,259

LIFE CHURCH WARRINGTON

England & Wales - Charity number 1150794

Accounts

LIFE CHURCH WARRINGTON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

Registered Charity number 1150794

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CHARITY INFORMATION

CHARITY NUMBER:	1150794
GOVERNING INSTRUMENT:	Charitable Incorporated Organisation, dated February 2013
TRUSTEES:	L. Dewhirst G. Baird (to 31 December 2023) D. Akerman S. Dewhirst C. Prest (to 31 March 2023) F. Avery (to 31 March 2023) H. Seals (to 31 March 2023) I. Jones E. Morris M. Simcock A. Deller J. Davies (from 15 May 2023) E. Goodship (from 18 September 2023)
PRINCIPAL ADDRESS:	269 Liverpool Road Warrington WA5 1RD
INDEPENDENT EXAMINER:	J. Sharratt ACA 238 Upton Lane Widnes WA8 9AJ
BANKERS:	Lloyds Bank plc Horsemarket Street Warrington WA1 1XN

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 December 2023.

OBJECTIVES, ORGANISATION AND ACTIVITIES

Life Church Warrington is governed via a constitution, and is constituted as a charitable incorporated organisation, charity number 1150794.

The main activity of the charity is the operation of a local Christian church in arrangement of Sunday services and community group meetings, as well as supporting other charitable organisations. Life Church has continued to meet across Warrington and serve the communities of our existing church locations in Cinnamon Brow, Latchford, Lymm, Orford & Penketh. Our most recent church Orford celebrated its first anniversary in May this year and has seen significant growth as a new church plant. We also celebrated a year of our Community Grocery being open and it continues to serve the community of Warrington by providing subsidised food to those who need it.

We undertook some major renovations to our Orford site where we have our church offices based. During 2023 we were able to make good our car park which had not been suitable for the amount of footfall it now has coming to the site. This car park area in front of our community grocery was tarmacked, which has made access to our church site much easier. In addition to this the toilets were refurbished and made accessible to people who are disabled.

Our town centre missional community continues to meet on Friday lunchtimes and was joined by several Hong Kong church members who were able to engage with the wider Hong Kong community in Warrington. We have a number of community cafes that run during the week at various locations across the town. These bring support and connection for local people, some of whom attend our churches and many who do not.

During 2023 we were also to establish a new partnership with a housing charity called Hope Into Action. Hope Into Action provides a tried and tested framework for churches to partner with them to help provide accommodation for homeless people. We now oversee our first Hope House in Warrington. The house is not owned by the church, but we partner to provide help and support to those who live in the house. We have been able to create a support team of volunteers to do this.

Our Love Your Neighbour ministries have continued to serve people across the town of Warrington. Our CAP centre serves those who find themselves in debt, The Vine Team continue to serve the rough sleepers in Warrington by taking food and prayer to the streets on Monday evenings, as well as providing a weekly hot meal to the town centre accommodation on Museum Street. Our Pantry Pastors work through the community grocery to support those with particular needs and our Early Essentials Team provides practical help for new mothers in the town. TLG continues to mentor and support children and young people through our schools initiative. I am

grateful to each of the teams that lead and serve in these vibrant ministries serving people in Jesus name across Warrington.

I would like to place on record my thanks to all who serve in any capacity at Life Church Warrington. Also thank you to our pastoral teams at our 5 church locations that care for and support people.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to manage those risks.

The objects of the charity 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 see 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 as the trustees may see fit.
- (c) To advance education in such ways and such parts of the United Kingdom or the world as the trustees think fit.

RESERVES POLICY

The trustees operate a policy of holding 3 months' running costs in reserves. The core running costs of the charity were £18,458 a month in 2023, so £55,373 is held in reserves. In addition to these running costs, a further £20,000 is held in a Building Reserve in line with best practice.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached financial statements. The total incoming resources for the year were £393,490 and the total expenditures were £329,209, giving a net income of £64,281.

Total net assets at 31 December 2023 are £256,207.

Approved by the trustees and signed on their behalf by



Lukas Dewhirst

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIFE CHURCH WARRINGTON
YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

J. Sharratt ACA
238 Upton Lane
Widnes
WA8 9AJ

LIFE CHURCH WARRINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
		£	£	£	£
INCOME					
Voluntary income		348,487	-	348,487	267,475
Interest income		1,866	-	1,866	26
Other income		-	43,137	43,137	-
GROSS INCOME		350,353	43,137	393,490	267,501
EXPENDITURE					
Direct charitable expenditure		(286,922)	(22,291)	(309,213)	(260,059)
Other expenditure		-	(19,996)	(19,996)	-
		(286,922)	(42,287)	(329,209)	(260,059)
NET INCOME		63,431	850	64,281	7,442
RECONCILIATION OF FUNDS					
Total funds brought forwards		191,926	-	191,926	184,484
Total funds carried forwards		255,357	850	256,207	191,926

LIFE CHURCH WARRINGTON
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Premises	7	53,426	-
Fixtures and Fittings	7	21,036	21,274
TOTAL FIXED ASSETS		74,462	21,274
CURRENT ASSETS			
Debtors	8	3,993	3,200
Cash at bank and in hand	12	181,259	170,023
Prepayments	9	9,594	-
LIABILITIES			
Creditors: Amounts failing due within one year		13,101	2,571
NET CURRENT ASSETS		181,745	170,652
NET ASSETS		256,207	191,926
FUNDS OF THE CHARITY			
Unrestricted Income funds		255,357	191,926
Restricted Income funds		850	-
TOTAL CHARITY FUNDS		256,207	191,926

LIFE CHURCH WARRINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	11	73,753	14,951
Cash flows from financing activities:			
Purchase of tangible fixed assets		(64,383)	(10,123)
Interest received		1,866	26
Net cash used in investing activities		(62,517)	(10,097)
Cash flows from financing activities:			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the reporting period		11,236	4,854
Cash and cash equivalents at the beginning of the reporting period		170,023	165,169
Cash and cash equivalents at the end of the reporting period	12	181,259	170,023

The financial statements were approved by the trustees on 16/9/24 and signed on their behalf by:



L. Dewhirst

LIFE CHURCH WARRINGTON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), effective January 2015, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Fixed Assets

All fixed assets are held under the historical cost model. The charity was given a new building in 2022 but it is carried at its cost of zero. During 2023 work was undertaken to modernise the toilets at the church building, including the installation of disabled facilities, work on the car park and other improvements to the building which have been capitalised.

Depreciation

Depreciation is calculated to write off the cost of all tangible assets over their expected useful lives.

Premises assets held at 31 December 2023 relate to the aforementioned work undertaken on the church building during the year, which are depreciated on a straight-line basis over a 10 years period commencing 2023.

Fixtures and fittings assets held at 31 December 2023 relate to equipment or fixtures and fittings, which are depreciated on a 20% reducing balance basis.

2. INCOME

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
General Offerings	300,458	-	300,458	227,685	-	227,685
Gift Aid	49,895	-	49,895	39,816	-	39,816
Grants	-	5,766	5,766	-	-	-
Other Income	-	37,371	37,371	-	-	-
	350,353	43,137	393,489	267,501	-	267,501

Other Income includes £19,996 relating to investors funding into a Hope into Action house which Life Church Warrington supports as the local partner church. There is corresponding expenditure of £19,996 shown in 'Other Expenditure' below which is comprised of actual costs incurred on the house and an accrual for the balance of funding payable to the investors.

3. EXPENDITURE

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Charitable gifts	25,168	-	25,168	44,403	-	44,403
Staff costs	139,092	15,788	154,880	133,121	-	133,121
Rental expenses	24,081	-	24,081	22,156	-	22,156
Utilities	22,833	-	22,833	8,245	-	8,245
Departments	64,552	6,503	71,055	45,044	-	45,044
Depreciation	11,195	-	11,195	7,091	-	7,091
Other expenditure	-	19,996	19,996	-	-	-
	286,922	42,287	329,208	260,060	-	260,060

4. NET INCOME

Net income for the year is stated after charging:

	2023	2022
	£	£
Depreciation	11,195	7,091
Independent examiner's fee	-	-

5. STAFF COSTS AND EMOLUMENTS

	2023	2022
	£	£
Wages and salaries	141,983	120,692
Pension contributions	12,897	12,429

Details of employees:

The average headcount, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Number of staff	5	5

No employee received remuneration over £60,000 in the year (2022 – Nil)

6. TRUSTEE REMUNERATION

The figure for total trustee remuneration (inclusive of pension contributions) is broken down as follows:

	2023	2022
	£	£
Lukas Dewhirst Job title: Lead Pastor	41,640	34,132
David Akerman Job Title: Church Leader	35,254	30,656
Sarah Dewhirst Job title: Lead Pastor	16,445	14,300

7. TANGIBLE FIXED ASSETS

	Equipment	Premises	Total
	£	£	£
COST			
At 1 January 2023	48,521	-	48,521
Additions	5,021	59,362	64,382
At 31 December 2023	53,541	59,362	112,903

ACCUMULATED DEPRECIATION

At 1 January 2023	27,246	-	27,246
Charge for the year	5,259	5,936	11,195
At 31 December 2023	32,505	5,936	38,441

NET BOOK VALUE

At 31 December 2023	21,036	53,426	74,462
At 31 December 2022	21,274	-	21,274

8. DEBTORS

	2023	2022
	£	£
Gift aid receivable (Dec23)	3,993	3,200

9. PREPAYMENTS

	2023	2022
	£	£
Payments relating to 2024	9,594	-

10. RELATED PARTY TRANSACTIONS

Three of the trustees were paid during the year as employees of the charity, with emoluments totalling £93,339 as detailed in note 6 (2022 – £79,088).

11. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the period (as per the statement of financial activities)	64,281	7,442
Interest income	(1,866)	(26)
Depreciation charge	11,195	7,091
(Decrease)/Increase in creditors	10,530	1,214
Decrease/(Increase) in debtors	(793)	(770)
Decrease/(Increase) in prepayments	(9,594)	-
	<hr/> 73,753	<hr/> 14,951

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand and at bank	181,259	170,023

LIFE CHURCH WARRINGTON

England & Wales - Charity number 1150794

Accounts

LIFE CHURCH WARRINGTON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

Registered Charity number 1150794

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CHARITY INFORMATION

CHARITY NUMBER: 1150794

GOVERNING INSTRUMENT: Charitable Incorporated Organisation, dated February 2013

TRUSTEES:

- L. Dewhirst
- G. Baird
- D. Akerman
- S. Dewhirst
- C. Prest (to 31 March 2023)
- F. Avery (to 31 March 2023)
- H. Seals (to 31 March 2023)
- I. Jones
- E. Morris
- M. Simcock
- A. Deller
- J. Davies (from 15 May 2023)
- E. Goodship (from 18 September 2023)

269 Liverpool Road

PRINCIPAL ADDRESS:

Warrington
WA5 1RD

INDEPENDENT EXAMINER:

J. Sharratt ACA
238 Upton Lane
Widnes
WA8 9AJ

BANKERS:

Lloyds Bank plc
Horsemarket Street
Warrington
WA1 1XN

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 December 2022.

OBJECTIVES, ORGANISATION AND ACTIVITIES

Life Church Warrington is governed via a constitution, and is constituted as a charitable incorporated organisation, charity number 1150794.

The main activity of the charity is the operation of a local Christian church in arrangement of Sunday services and community group meetings, as well as supporting other charitable organisations. Life Church has continued to meet across Warrington and serve the communities of our existing locations in Cinnamon Brow, Latchford, Lymm, West Warrington and from June 2022 in Orford following the launch of our new location in the Bethel Church building.

In 2021 Life Church Warrington joined the network of churches providing a welcome and support to people arriving in the UK from Hong Kong on the BN(O) visa scheme. Our involvement with the increasing number of Hong Kongers moving to Warrington continued to flourish during 2022 with over 70 now regularly attending our services and integrating into the life our church.

In early 2022 we partnered with The Message Trust in hosting a Community Grocery in the grounds of our Bethel Church building in Orford. The Message Trust employ a manager and assistant manager whilst Life Church Warrington provides volunteers from across our congregations to staff the shop. During 2022 over 700 members of the public signed up as members of the Grocery and now shop with us each week. As part of the church's outreach we began to provide community meals in our Orford building, inviting members who visited the Community Grocery to join us, culminating in a Christmas meal where we catered for in excess of 100.

During 2022 our town centre missional community continued to meet on Friday lunchtimes and was joined by several Hong Kong church members who were able to engage with the wider Hong Kong community in Warrington. It is their desire to be a presence and a witness in the town centre each week, offering prayer and discipleship to those who gather.

Our Love Your Neighbour ministries have continued to serve people across the town of Warrington. Our CAP centre serves those who find themselves in debt, The Vine Team continue to serve the rough sleepers in Warrington by taking food and prayer to the streets on Monday evenings, as well as providing a weekly hot meal to the town centre accommodation on Museum Street. Our Pantry Pastors based in each of our churches support households with food as needed and our Early Essentials Team provides practical help for new mothers in the town. TLG continues to mentor and support children and young people through our schools initiative. I am grateful to each of the teams that lead and serve in these vibrant ministries serving people in Jesus name across Warrington.

I would like to place on record my thanks to all who call Life Church Warrington their spiritual home.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to manage those risks.

The objects of the charity 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 see 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 as the trustees may see fit.
- (c) To advance education in such ways and such parts of the United Kingdom or the world as the trustees think fit.

RESERVES POLICY

The trustees operate a policy of holding 3 months' running costs in reserves. The core running costs of the charity were £15,677 a month in 2022 so £47,032 is held in reserves.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached financial statements. The total incoming resources for the year were £267,501, and the total expenditures were £260,059, giving a net income of £7,442.

Total net assets at 31 December 2022 are £191,926.

Approved by the trustees and signed on their behalf by



L. Dewhurst

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIFE CHURCH WARRINGTON
YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

J. Sharratt ACA
238 Upton Lane
Widnes
WA8 9AJ

LIFE CHURCH WARRINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	<i>Unrestricted Funds 2022</i>	<i>Total Funds 2022</i>	<i>Unrestricted Funds 2021</i>	<i>Total Funds 2021</i>
		£	£	£	£
INCOME					
Voluntary income		267,475	267,475	199,821	199,821
Interest income		26	26	6	6
		-----	-----	-----	-----
GROSS INCOME	2	267,501	267,501	199,827	199,827
EXPENDITURE					
Direct charitable expenditure	3	(260,059)	(260,059)	(190,941)	(190,941)
		-----	-----	-----	-----
NET INCOME/ (DEFICIT)	4	7,442	7,442	8,886	8,886
		-----	-----	-----	-----
RECONCILIATION OF FUNDS					
Total funds brought forward		184,484	184,484	175,598	175,598
		-----	-----	-----	-----
Total funds carried forward		191,926	191,926	184,484	184,484
		-----	-----	-----	-----

**LIFE CHURCH WARRINGTON
BALANCE SHEET
AS AT 31 DECEMBER 2022**

	<i>2022</i>	<i>2021</i>
	£	£
FIXED ASSETS		
Tangible assets	7 21,274	18,242
CURRENT ASSETS		
Debtors	8 3,200	2,430
Cash at bank and in hand	170,023	165,169
LIABILITIES		
Creditors: Amounts falling due within one year	2,571	1,357
NET CURRENT ASSETS	170,652	166,242
NET ASSETS	<u>191,926</u>	184,484
FUNDS OF THE CHARITY		
Unrestricted income funds	191,926	184,484
TOTAL CHARITY FUNDS	<u>191,926</u>	184,484

LIFE CHURCH WARRINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		£	£
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	10	14,951	13,348
Cash flows from investing activities:			
Purchases of tangible fixed assets	7	(10,123)	(14,436)
Interest received		26	6
<i>Net cash used in investing activities</i>		<u>(10,097)</u>	(14,430)
Cash flows from financing activities:			
<i>Net cash provided by financing activities</i>		-	-
Change in cash and cash equivalents in the reporting period		4,854	(1,082)
Cash and cash equivalents at the beginning of the reporting period		165,169	166,251
Cash and cash equivalents at the end of the reporting period	11	<u>170,023</u>	165,169

The financial statements were approved by the trustees on 20 October 2023 and signed on their behalf by:



L. Dewhirst

LIFE CHURCH WARRINGTON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), effective January 2015, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Fixed Assets

All fixed assets are held under the historical cost model. The charity was given a new building in 2022 but it is carried at its cost of zero. Only the legal fees associated with acquiring the property and the fixtures and fittings capital expenditure in regards to improving the building have been capitalised.

Depreciation

Depreciation is calculated to write off the cost of all tangible assets over their expected useful lives.

All tangible fixed assets held at 31 December 2022 relate to equipment or fixtures and fittings, which are depreciated on a 25% reducing balance basis.

2. INCOME

	Unrestricted funds 2022	Total funds 2022	Unrestricted funds 2021	Total funds 2021
	£	£	£	£
General offerings	227,685	227,685	167,133	167,133
Gift Aid	39,816	39,816	32,694	32,694
	267,501	267,501	199,827	199,827

3. EXPENDITURES

	Unrestricted funds 2022	Total funds 2022	Unrestricted funds 2021	Total funds 2021
	£	£	£	£
Charitable gifts	44,403	44,403	33,871	33,871
Staff costs	133,121	133,121	95,755	95,755
Rental expense	22,155	22,155	15,153	15,153
Departments	53,289	53,289	40,081	40,081
Depreciation	7,091	7,091	6,081	6,081
	260,059	260,059	190,941	190,941

4. NET INCOME

Net income for the year is stated after charging:

	2022	2021
	£	£
Depreciation	7,091	6,081
Independent examiner's fee	0	0

5. STAFF COSTS AND EMOLUMENTS

	2022	2021
	£	£
Wages and salaries	120,692	86,993
Pension contributions	12,429	8,762

Details of employees:

The average headcount, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Number of staff	5	4

No employee received remuneration over £60,000 in the year (2021 – Nil)

6. TRUSTEE REMUNERATION

The figure for total trustee remuneration (inclusive of pension contributions) is broken down as follows:

	2022	2021
	£	£
Lukas Dewhirst Job title: Lead Pastor	34,132	29,680
David Akerman Job Title: Church Leader	30,656	26,657
Sarah Dewhirst Job title: Lead Pastor	14,300	7,377 *

* 2021 figure was for only for 7 months

7. TANGIBLE FIXED ASSETS

	Equipment
COST	£
At 1 January 2022	38,397
Additions	10,123
At 31 December 2022	48,520
ACCUMULATED DEPRECIATION	
At 1 January 2022	20,155
Charge for the year	7,091
At 31 December 2022	27,246
NET BOOK VALUE	
At 31 December 2022	21,274
At 31 December 2021	18,242

8. DEBTORS

	2022	2021
	£	£
Gift aid receivable	3,200	2,430

9. RELATED PARTY TRANSACTIONS

Three of the trustees were paid during the year as employees of the charity, with emoluments totalling £79,088 as detailed in note 6 (2021 – £63,714, with one Trustee only for 7 months).

10. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the period (as per the statement of financial activities)	7,442	8,886
Interest income	(26)	(6)
Depreciation charge	7,091	6,081
(Decrease)/Increase in creditors	1,214	(2,062)
Decrease/(Increase) in debtors	(770)	449
	14,951	13,348

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand and at bank	170,023	165,169

LIFE CHURCH WARRINGTON

England & Wales - Charity number 1150794

Accounts

LIFE CHURCH WARRINGTON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

Registered Charity number 1150794

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CHARITY INFORMATION

CHARITY NUMBER: 1150794

GOVERNING INSTRUMENT: Charitable Incorporated Organisation,
dated February 2013

TRUSTEES:

- L. Dewhirst
- G. Baird
- D. Akerman
- S. Dewhirst
- C. Prest
- F. Avery
- H. Seals
- I. Jones
- E. Morris
- M. Simcock
- A. Deller

PRINCIPAL ADDRESS: 269 Liverpool Road
Warrington
WA5 1RD

INDEPENDENT EXAMINER: J. Sharratt ACA
238 Upton Lane
Widnes
WA8 9AJ

BANKERS: Lloyds Bank plc

Horsemarket Street
Warrington
WA1 1XN

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 December 2021.

OBJECTIVES, ORGANISATION AND ACTIVITIES

Life Church Warrington is governed via a constitution, and is constituted as a charitable incorporated organisation, charity number 1150794. The main activity of the charity is the operation of a local Christian church in arrangement of Sunday services and community group meetings, as well as supporting other charitable organisations. Life Church has continued to meet across Warrington during 2021 and it has been good to see our churches reconnecting in person following the Covid restrictions that were in place for much of 2020. Our churches continued to meet and serve the communities of Cinnamon Brow, Latchford, Lymm and West Warrington.

We were able to transition the Golborne Church which we had been overseeing into new leadership. A new pastor was employed by the Golborne Church from 1st December 2021. He brings a wealth of leadership experience and we are grateful for his leadership of Life Church Golborne moving forward.

During 2021 we saw a town centre missional community begin to meet on Friday lunchtimes led by Graeme and Elizabeth. It is their desire to be a presence and a witness in the town centre each week, offering prayer and discipleship to those who gather.

Our Love Your Neighbour ministries have continued to serve people across the town of Warrington. Our CAP centre serves those who find themselves in debt, The Vine Team continue to serve the rough sleepers in Warrington by taking food and prayer to the streets on Monday evenings, as well as providing a weekly hot meal to the town centre accommodation on Museum Street. Our Pantry Pastors based in each of our churches support households with food as needed and our Early Essentials Team provides practical help for new mothers in the town. TLG continues to mentor and support children and young people through our schools initiative. I am grateful to each of the teams that lead and serve in these vibrant ministries serving people in Jesus name across Warrington.

In July 2021 we were given a building in Orford by a church fellowship that felt it was time for them to hand on their building to another church. Life Church Warrington took ownership of The Bethel Church building on Cotswold Road in Orford and we plan to plant Life Church Orford in the building during 2022. We now use the building for our Friday evening Youth gathering as well as a place for our music bands to practice and as a place for our Cantonese service to be hosted. We are in discussions with The Message Trust to see a Community Grocery opened on the site to serve the people of Orford and the wider town of Warrington. We also currently use the Bethel building as offices for some of our staff.

I would like to place on record my thanks to all who call Life Church Warrington their spiritual home.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to manage those risks.

The objects of the charity 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 see 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 as the trustees may see fit.
- (c) To advance education in such ways and such parts of the United Kingdom or the world as the trustees think fit.

RESERVES POLICY

The trustees operate a policy of holding 3 months' running costs in reserves. The core running costs of the charity were £14,000 a month in 2021 so £42,000 is held in reserves.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached financial statements. The total incoming resources for the year were £199,827, and the total expenditures were £190,941, giving a net income of £8,886.

Total net assets at 31 December 2021 are £184,484.

Approved by the trustees and signed on their behalf by



L. Dewhirst

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIFE CHURCH WARRINGTON
YEAR ENDED 31 DECEMBER 2021**

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

J. Sharratt ACA
238 Upton Lane
Widnes

LIFE CHURCH WARRINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Not e	Unrestrict ed Funds 2021 £	Total Funds 2021 £	Unrestrict ed Funds 2020 £	Total Funds 2020 £
INCOME					
Voluntary income		199,821	199,821	202,338	202,338
Interest income		6	6	18	18
		-----	-----	-----	-----
GROSS INCOME	2	199,827	199,827	202,356	202,356
EXPENDITURE					
Direct charitable expenditure	3	(190,941)	(190,941)	(141,704)	(141,704)
		-----	-----	-----	-----
NET INCOME/ (DEFICIT)	4	8,886	8,886	60,652	60,652
		-----	-----	-----	-----
RECONCILIATION OF FUNDS					
Total funds brought forward		175,598	175,598	114,946	114,946
		-----	-----	-----	-----
Total funds carried forward		184,484	184,484	175,598	175,598
		-----	-----	-----	-----

**LIFE CHURCH WARRINGTON
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	2021	2020
	£	£
FIXED ASSETS		
Tangible assets	7 18,242	9,887
CURRENT ASSETS		
Debtors	8 2,430	2,879
Cash at bank and in hand	165,169	166,251
LIABILITIES		
Creditors: Amounts falling due within one year	1,357	3,419
NET CURRENT ASSETS	166,242	165,711
NET ASSETS	184,484	175,598
FUNDS OF THE CHARITY		
Unrestricted income funds	184,484	175,598
TOTAL CHARITY FUNDS	184,484	175,598

LIFE CHURCH WARRINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
		£	£
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	10	13,348	66,083
Cash flows from investing activities:			
Purchases of tangible fixed assets		(14,436)	(2,328)
Interest received		6	18
<i>Net cash used in investing activities</i>		(14,430)	(2,310)
Cash flows from financing activities:			
<i>Net cash provided by financing activities</i>		-	-
Change in cash and cash equivalents in the reporting period		(1,082)	63,773
Cash and cash equivalents at the beginning of the reporting period		166,251	102,478
Cash and cash equivalents at the end of the reporting period	11	165,169	166,251

The financial statements were approved by the trustees on 4 May 2022 and signed on their behalf by:



L. Dewhirst

LIFE CHURCH WARRINGTON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), effective January 2015, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Fixed Assets

All fixed assets are held under the historical cost model. The charity was given a new building in 2021 but it is carried at its cost of zero. Only the legal fees associated with acquiring the property and the fixtures and fittings capital expenditure in regards to improving the building have been capitalised.

Depreciation

Depreciation is calculated to write off the cost of all tangible assets over their expected useful lives.

All tangible fixed assets held at 31 December 2021 relate to equipment or fixtures and fittings, which are depreciated on a 25% reducing balance basis.

2. INCOME

Unrestrict ed funds 2021	Total funds 2021	Unrestrict ed funds 2020	Total funds 2020
£	£	£	£

General offerings	167,133	167,133	168,121	168,121
Gift Aid	32,694	32,694	34,235	34,235
	199,827	199,827	202,356	202,356

3. EXPENDITURES

	Unrestrict ed funds 2021	Total funds 2021	Unrestrict ed funds 2020	Total funds 2020
	£	£	£	£
Charitable gifts	33,871	33,871	26,991	26,991
Staff costs	95,755	95,755	83,030	83,030
Rental expense	15,153	15,153	11,231	11,231
Departments	40,081	40,081	17,156	17,156
Depreciation	6,081	6,081	3,296	3,296
	190,941	190,941	141,704	141,704

4. NET INCOME

Net income for the year is stated after charging:

	2021	2020
	£	£
Depreciation	6,081	3,296
Independent examiner's fee	0	0

5. STAFF COSTS AND EMOLUMENTS

	2021	2020
	£	£
Wages and salaries	86,993	77,026
Pension contributions	8,762	6,004

Details of employees:

The average headcount, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
Number of staff	4	3

No employee received remuneration over £60,000 in the year (2020 – Nil)

6. TRUSTEE REMUNERATION

The figure for total trustee remuneration (inclusive of pension contributions) is broken down as follows:

	2021	2020
	£	£
Lukas Dewhirst Job title: Lead Pastor	29,680	29,608
David Akerman Job Title: Church Leader	26,657	25,881
Sarah Dewhirst Job title: Lead Pastor	7,377	0

7. TANGIBLE FIXED ASSETS

	Equipment
COST	£
At 1 January 2021	23,961
Additions	14,436
At 31 December 2021	<u>38,397</u>
 ACCUMULATED DEPRECIATION	
At 1 January 2021	14,074
Charge for the year	6,081
At 31 December 2021	<u>20,155</u>
 NET BOOK VALUE	
At 31 December 2021	<u>18,242</u>
At 31 December 2020	<u>9,887</u>

8. DEBTORS

	2021	2020
	£	£
Gift aid receivable	2,430	2,879

9. RELATED PARTY TRANSACTIONS

Three of the trustees were paid during the year as employees of the charity, with emoluments totalling £63,714 as detailed in note 6 (2020 - £55,489).

10. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the period (as per the statement of financial activities)	8,886	60,652
Interest income	(6)	(18)
Depreciation charge	6,081	3,296
(Decrease)/Increase in creditors	(2,062)	1,243
Decrease in debtors	449	910
	13,348	66,083

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand and at bank	165,169	166,251

LIFE CHURCH WARRINGTON

England & Wales - Charity number 1150794

Accounts

LIFE CHURCH WARRINGTON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

Registered Charity number 1150794

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CHARITY INFORMATION

CHARITY NUMBER:	1150794
GOVERNING INSTRUMENT:	Charitable Incorporated Organisation, dated February 2013
TRUSTEES:	L. Dewhirst G. Baird D. Akerman S. Dewhirst E. Baird C. Prest F. Avery H. Seals I. Jones E. Morris M. Simcock A. Deller
PRINCIPAL ADDRESS:	269 Liverpool Road Warrington WA5 1RD
INDEPENDENT EXAMINER:	J. Sharratt ACA 238 Upton Lane Widnes WA8 9AJ
BANKERS:	Lloyds Bank plc

Horsemarket Street
Warrington
WA1 1XN

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 December 2020

OBJECTIVES, ORGANISATION AND ACTIVITIES

Life Church Warrington is governed via a constitution, and is constituted as a charitable incorporated organisation, charity number 1150794.

The main activity of the charity is the operation of a local Christian church in arrangement of Sunday services and community group meetings, as well as supporting other charitable organisations.

The church meets weekly in Latchford, West Warrington, Cinnamon Brow and Lymm. The church runs a number of community-based projects, including parents and tot's groups, debt counselling, children's and youth groups, and provision of a weekly meal for the local community. The charity also regularly supports anti-human trafficking charities and projects relating to clean water and education globally.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to manage those risks.

The objects of the charity 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 see 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 as the trustees may see fit.
- (c) To advance education in such ways and such parts of the United Kingdom or the world as the trustees think fit.

RESERVES POLICY

The trustees operate a policy of holding 3 months' running costs in reserves. The core running costs of the charity were £7,000 a month in 2020 so £21,000 is held in reserves.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached financial statements. The total incoming resources for the year were £202,356, and the total expenditures were £141,704, giving a net income of £60,652.

Total net assets at 31 December 2020 are £175,598.

Approved by the trustees on 09/09/21 and signed on their behalf by



L. Dewhirst

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIFE CHURCH WARRINGTON
YEAR ENDED 31 DECEMBER 2020**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

J. Sharratt ACA
 238 Upton Lane
 Widnes
 WA8 9AJ

LIFE CHURCH WARRINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Not e	Unrestrict ed Funds 2020 £	Total Funds 2020 £	Unrestrict ed Funds 2019 £	Total Funds 2019 £
INCOME					
Voluntary income		202,338	202,338	221,400	221,400
Interest income		18	18	9	9
		-----	-----	-----	-----
GROSS INCOME	2	202,356	202,356	221,409	221,409
EXPENDITURE					
Direct charitable expenditure	3	(141,704)	(141,704)	(193,967)	(193,967)
		-----	-----	-----	-----
NET INCOME/ (DEFICIT)	4	60,652	60,652	27,442	27,442
		-----	-----	-----	-----
RECONCILIATION OF FUNDS					
Total funds brought forward		114,946	114,946	87,504	87,504
		-----	-----	-----	-----
Total funds carried forward		175,598	175,598	114,946	114,946
		-----	-----	-----	-----

**LIFE CHURCH WARRINGTON
BALANCE SHEET
AS AT 31 DECEMBER 2020**

		2020	2019
		£	£
FIXED ASSETS			
Tangible Assets	7	9,887	10,855
CURRENT ASSETS			
Debtors	8	2,879	3,789
Cash at bank and in hand		166,251	102,478
LIABILITIES			
Creditors: Amounts falling due within one year		3,419	2,176
NET CURRENT ASSETS		165,711	104,091
NET ASSETS		<u>175,598</u>	114,946
FUNDS OF THE CHARITY			
Unrestricted income funds		175,598	114,946
TOTAL CHARITY FUNDS		<u>175,598</u>	114,946

LIFE CHURCH WARRINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

		<i>2020</i>	<i>2019</i>
		£	£
Cash flows from operating activities:			
<i>Net cash provided by operating activities</i>	10	66,083	26,083
Cash flows from investing activities:			
Purchases of tangible fixed assets		(2,328)	(3,793)
Interest received		18	9
<i>Net cash used in investing activities</i>		(2,310)	(3,784)
Cash flows from financing activities:			
<i>Net cash provided by financing activities</i>		-	-
Change in cash and cash equivalents in the reporting period		63,773	22,299
Cash and cash equivalents at the beginning of the reporting period		102,478	80,179
Cash and cash equivalents at the end of the reporting period	11	166,251	102,478

The financial statements were approved by the trustees on 9 September 2021 and signed on their behalf by:



LIFE CHURCH WARRINGTON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), effective January 2015, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Fixed Assets

All fixed assets are held under the historical cost model.

Depreciation

Depreciation is calculated to write off the cost of all tangible assets over their expected useful lives.

All tangible fixed assets held at 31 December 2020 relate to equipment, which is depreciated on a 25% reducing balance basis.

2. INCOME

	Unrestrict ed funds 2020	Total funds 2020	Unrestrict ed funds 2019	Total funds 2019
	£	£	£	£
General offerings	168,121	168,121	183,039	183,039
Gift Aid	34,235	34,235	38,370	38,370
	202,356	202,356	221,409	221,409

3. EXPENDITURES

	Unrestrict ed funds 2020	Total funds 2020	Unrestrict ed funds 2019	Total funds 2019
	£	£	£	£
Charitable gifts	26,991	26,991	57,501	57,501
Staff costs	83,030	83,030	85,292	85,292
Rental expense	11,231	11,231	20,850	20,850
Departments	17,156	17,156	26,706	26,706
Depreciation	3,296	3,296	3,618	3,618
	141,704	141,704	193,967	193,967

4. NET INCOME

Net income for the year is stated after charging:

	2020	2019
	£	£
Depreciation	3,296	3,618
Independent examiner's fee	0	0

5. STAFF COSTS AND EMOLUMENTS

	2020	2019
	£	£
Wages and salaries	77,026	78,335
Pension contributions	6,004	6,957

Details of employees:

The average headcount, calculated on the basis of full-time equivalents, was as follows:

	2020	2019
Number of staff	3	3

No employee received remuneration over £60,000 in the year (2019 – Nil)

6. TRUSTEE REMUNERATION

The figure for total trustee remuneration (inclusive of pension contributions) is broken down as follows:

	2020	2019
	£	£
Lukas Dewhirst	29,608	27,760
David Akerman	25,881	24,934

7. TANGIBLE FIXED ASSETS

	Equipme nt
COST	£
At 1 January 2020	21,633
Additions	2,328
At 31 December 2020	23,961
ACCUMULATED DEPRECIATION	
At 1 January 2020	10,778
Charge for the year	3,296
At 31 December 2020	14,074
NET BOOK VALUE	
At 31 December 2020	9,887
At 31 December 2019	10,855

8. DEBTORS

	2020	2019
	£	£
Gift aid receivable	2,879	3,789

9. RELATED PARTY TRANSACTIONS

Two of the trustees were paid during the year as employees of the charity, with emoluments totalling £55,489 as detailed in note 6 (2019 - £52,694).

10.

10. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the period (as per the statement of financial activities)	60,652	27,44 2
Interest income	(18)	(9)
Depreciation charge	3,296	3,618
Increase in creditors	1,243	(3,70 4)
Decrease in debtors	910	(1,26 4)
	66,083	26,08 3

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Cash in hand and at bank	166,25 1	102,47 8