

**Charity No. : 1152176**

**Church Lane Evangelical Church  
(Charitable Incorporated Organisation)**

**Financial Statements**

**For the year ended  
31st December 2022**

**Church Lane Evangelical Church**  
**Index to the Financial Statements**  
**for the Year Ended 31st December 2022**

	<u>Page</u>
Report of the Trustees	1
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-15

**Church Lane Evangelical Church  
Report of the Trustees  
for the year ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

The church's charitable status is that of a Charitable Incorporated Organisation (CIO) No. 1152176.

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2022.

The financial statements comply with the Charities Act 2011, the charity's governing document, 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 2016).

**Charity Address:**

Church Lane  
Stafford  
Staffordshire  
ST16 2AW

**Bankers:**

Lloyds Bank  
5 Market Square  
Stafford  
ST16 2JL

**Solicitors:**

Hand Morgan Owen  
17 Martin Street  
Stafford  
ST16 2LF

**Trustees:**

A Medway      Chair  
A Cook  
S Kapfunde

**Elders (Managing Trustees) who served during the year:**

A Cook      Chair  
A Medway      Church Secretary  
S Harrison      Pastor  
S Kapfunde  
J Morris  
A Summers  
J Wickens      (on sabbatical)

The property in Church Lane is held by the CIO.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable status of the Church is that of a Charitable Incorporated Organisation (CIO). This is governed in accordance with its constitution dated 24 May 2013 using the foundation model.

The trustees of the CIO have delegated the day to day running of the organisation to the Elders, who meet on a monthly basis. The current Elders include some of the trustees.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide assurance against fraud and error.

**Church Lane Evangelical Church**  
**Report of the Trustees (continued)**  
**for the year ended 31 December 2022**

**OBJECTIVES AND ACTIVITIES**

The objects of the church, in accordance with Biblical principles and practice, and as the Trustees see fit, are to advance evangelical Christianity in a manner consistent with the Christian Scriptures. These objects may be pursued anywhere in the United Kingdom or the world at the discretion of the Trustees.

These objects are achieved by providing religious activities and by helping to relieve poverty and need. While these activities are for everyone, the church looks to support the most vulnerable in our community and focuses some activities on children and young people, and on older people. The Church also looks to support other Christian organisations which make specific contributions in advancing evangelical Christianity.

The church provides services of open public worship and seeks to use its buildings in ways which benefit the community at large. The trustees consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

**ACHIEVEMENTS AND PERFORMANCE**

Church Lane had a year of building up activities and encouraging people to return to the church building to worship. The Church continued to make use of Zoom for Sunday morning services, even though the emphasis was on encouraging those who were able to spend time together in the building. To enable meeting at the start of the year, measures such as increased ventilation and use of individual cups and portions for Communion were maintained.

The Elders of the Church had consulted with church members and agreed that the word Evangelical would be dropped from the name, and that Church Lane Church would be the name. We are actively working towards making this official.

Communion on the last Sunday of the month was set to be an opportunity for children and young people to explore and if appropriate partake of the emblems.

In April, the Church worked in partnership with House of Bread to start a monthly breakfast on a Saturday on a "pay-as-you-feel" basis. This was set up as an opportunity to open up the church to passers-by, and provide a regular meeting point.

Later in the year, the Church also applied for and received funding to be set up as a Warm Space. There were weekly sessions on Monday and Tuesday afternoons, as well as the monthly breakfast.

In June, the Church celebrated the Queen's Jubilee with a tea. Later in the month, the Church held a Women's Day for fellowship and to work on giftings and talents.

Through the year, many of the church activities were able to establish themselves again, from restarting in 2021.

- The Active groups for older people to undertake exercise and enjoy each other's company
- The Acorns groups for young children, their parents and carers
- The Resonate group, a youth group for Secondary aged young people
- The badminton group

In the summer a large group of young people attended the Dreaming The Impossible youth camp at the local County Showground.

The church continued to employ a full-time pastor, a part-time administrator and a part-time cleaner.

The Church continues to make use of its website [www.clec.org.uk](http://www.clec.org.uk), which also links to recordings of church service talks are uploaded on to a church YouTube channel. The church Privacy Notice and Safeguarding Policy are published on the website.

Church Lane provided a proportion of its funds to financially support a Christian missionary as well as Christian inter-church initiatives and organisations in the town including: YouthNet, Stafford Street Pastors and Love Stafford.

**Church Lane Evangelical Church  
Report of the Trustees (continued)  
for the year ended 31 December 2022**

The Trustees are very grateful for the work of the other Elders and the church members, who all serve and give of their time and resources to support one another and be a Christian witness in their communities.

The Trustees are Alan Medway (Chair), Andrew Cook, and Shingi Kapfunde.

**FINANCIAL REVIEW**

We ended the year with a deficit of income over expenditure of £6,699. This resulted from further expenditure on replacing the subfloor in the carpeted area of the main hall at a cost of £11,682. This section of the subfloor was untouched when the hall refurbishment project took place in 2020/21. Other areas of general fund income expenditure were in line with the previous year.

It is the church's policy to tithe our general fund income at the end of the year towards missionary projects chosen and prayed about during the year. A total of £6,401 was sent.

The church's policy on holding financial reserves is to enable a sound financial base for future years. As all the income is voluntary, there is no certainty of income levels from year to year. Included within the current reserves are designated funds for both a salary reserve of £8,500 (in order to ensure salaries could be paid for at least 3 months), and a strategic reserve of £15,000. These amounts are reviewed from time to time.

A church meeting held in July met to discuss the financial situation to highlight that income needed to increase in order to meet our expenditure due to price rises, particularly the electricity & gas. In the months that followed a good response resulted in sufficient increases to giving to balance our monthly commitments.

It is the church's policy to invest the funds in a bank account up to the Financial Services Compensation Scheme current limit of £85,000 in any one institution. Due to our recent building refurbishment project our cash reserves are now well below this limit.

**Signed on behalf of the Trustees**



A Medway - Chair

Date 23/03/23

## **Independent Examiner's Report to the Members of Church Lane Evangelical Church**

I report on the accounts of the church for the year ended 31 December 2022, which are set out on pages 5 to 15.

### **Respective responsibilities of trustees and examiner**

The church's trustees, are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year (under s144(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 s145 of the 2011 Act,
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under s145(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 s130 of the 2011 Act, and
- \* to prepare accounts which accord with the accounting records and to 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.



Mr T Herriott ACA BA  
Tim Herriott Enterprises  
15 Briarsleigh  
Stafford  
Staffordshire  
ST17 4QP

Date: 2 May 2023

**Church Lane Evangelical Church**  
**Statement of Financial Activities**  
**for the Year Ended 31st December 2022**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Note	£	£	£	£
<b>Income from:</b>				
Donations and legacies	62,806	-	62,806	97,915
Charitable activities	3,908	-	3,908	1,882
Investments	16	-	16	5
<b>Total Income</b>	<b>66,730</b>	<b>-</b>	<b>66,730</b>	<b>99,802</b>
<b>Expenditure on:</b>				
Charitable Activities	72,654	-	72,654	149,906
Other	775	-	775	776
<b>Total Expenditure</b>	<b>73,429</b>	<b>-</b>	<b>73,429</b>	<b>150,682</b>
<b>Net Incoming Resources</b>	<b>(6,699)</b>	<b>-</b>	<b>(6,699)</b>	<b>(50,880)</b>
Fund Balances brought forward at 1st January 2022	1,038,746	-	1,038,746	1,089,626
Transfers between Funds	-	-	-	-
<b>Fund Balances carried forward at 31st December 2022</b>	<b>1,032,048</b>	<b>-</b>	<b>1,032,046</b>	<b>1,038,746</b>

**Church Lane Evangelical Church**  
**Balance Sheet**  
**as at 31st December 2022**

		<u>2022</u>		<u>2021</u>	
		£	£	£	£
	<u>Note</u>				
<b>Fixed Assets</b>					
Tangible Fixed Assets	4		995,992		995,992
<b>Current Assets</b>					
Debtors	5	3,532		2,997	
Cash at bank and in hand	6	42,076		51,135	
		<u>45,608</u>		<u>54,132</u>	
<b>Creditors Due Within One Year</b>	7	<u>9,554</u>		<u>11,378</u>	
<b>Net Current Assets</b>			<u>36,054</u>		<u>42,754</u>
	10		<u><u>1,032,046</u></u>		<u><u>1,038,746</u></u>
<b>Accumulated Funds</b>					
Unrestricted Funds	8		1,032,046		1,038,746
Restricted Funds	9		-		-
<b>Balance at 31st December 2022</b>			<u><u>1,032,046</u></u>		<u><u>1,038,746</u></u>

The Financial statements were approved by the Trustees on 23/03/23 and were signed on its behalf by



A Medway - Chair



**Church Lane Evangelical Church**  
**Notes to the Financial Statements**  
**for the Year Ended 31st December 2022**

**1. Accounting Policies**

**Basis of accounting**

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

The financial statements have been prepared on a going concern basis. The Trustees are of the opinion that Church is able to meet its liabilities as they fall due and that the going concern basis is appropriate.

The accounts have been prepared under the historical cost convention as modified to include the freehold Grade II listed and adjacent buildings at a valuation.

**Change in basis**

There have been no changes to the accounting policies during the year.

**Property**

The property in Church Lane is held by the CIO.

**Depreciation**

Depreciation has been charged on a straight line basis as follows:

- Furniture & Fixtures - 10%
- Computer & PA Equipment - 25%

Depreciation has not been charged on freehold property as any depreciation is considered immaterial.

Expenditure under £5,000 is not normally capitalised.

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

**Fund Accounting**

Funds held by the Church are either:

- Unrestricted Funds -** funds which can be used in accordance with the Church's objects at the discretion of the Elders.
- Designated Funds -** funds set aside out of general funds for specific purposes.
- Restricted Funds -** funds that can only be used for particular purposes within the objects of the church. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

**Income**

All income is recognised once the church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**Expenditure**

Expenditure is recognised once there is a legal or 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 ministry, training, church activities, mission, administration, and property.

Other expenditure represents those items not classified as relating to charitable activities.

**Inter-Church Group Consolidation**

Where one church group donates to another, the income and expenditure is eliminated from each balance and is classed as a transfer to the other. (See notes 8 and 9).

**Taxation**

The church is exempt from tax on its charitable activities.

**Pension costs**

The church operates a defined contribution pension scheme. Since October 2016 we have had to also comply with the Auto Enrolment regulations set out by The Pensions Regulator. Contributions paid are charged to the Statement of Financial Activities in the period to which they relate.

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

2. Income from:	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b><u>Donations and legacies</u></b>				
- Gift Aided Collections	43,235	-	43,235	38,736
- Non-Gift Aided Collections	5,313	-	5,313	5,508
- Donations	3,350	-	3,350	34,760
- Gift Aid Tax refunds	10,908	-	10,908	15,504
- Legacies	-	-	-	3,406
	<u>62,806</u>	<u>-</u>	<u>62,806</u>	<u>97,915</u>
<b><u>Charitable activities</u></b>				
- Donations for use of hall	710	-	710	234
- Dreaming the Impossible	-	-	-	561
- Day/Morning for Retired	905	-	905	375
- Youth Work	-	-	-	-
- Acorns	1,843	-	1,843	665
- Community Foundation Warm Spaces	450	-	450	-
- Miscellaneous	-	-	-	47
	<u>3,908</u>	<u>-</u>	<u>3,908</u>	<u>1,882</u>
<b><u>Investments</u></b>				
- Gross Interest Received	16	-	16	5
<b>Total Income</b>	<u>66,730</u>	<u>-</u>	<u>66,730</u>	<u>99,802</u>

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

3. Expenditure on:	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b><u>Charitable Activities</u></b>				
Ministry				
- Gross Salary	33,709	-	33,709	32,885
- Pension	824	-	824	799
- Ministerial Allowances	307	-	307	362
- Travel	464	-	464	177
- Telephone	222	-	222	269
Other Ministry/Training				
- Visiting Speakers	50	-	50	100
- Training & Resources	276	-	276	336
- Going for God/ Resonate	347	-	347	514
Church Activities				
- Communion Expenses	141	-	141	144
- Day/Morning for Retired	127	-	127	349
- Acorns	1,602	-	1,602	944
Administration				
- Gross Salary	4,578	-	4,578	6,534
- Office Running expenses	9	-	9	274
- Telephone	411	-	411	353
Mission				
- Missionaries/Societies	6,401	-	6,401	6,500
	49,469	-	49,469	50,538

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
<b><u>Charitable Activities Continued</u></b>				
brought forward	49,469	-	49,469	50,538
Property				
- Light & Heat	3,984	-	3,984	3,195
- Insurance	2,016	-	2,016	1,900
- Building Maintenance	11,682	-	11,682	84,134
- Equipment Maintenance	78	-	78	247
- Repairs & Renewals	302	-	302	204
- Cleaning & Other Expenses	3,563	-	3,563	1,835
- Minor Fixtures & Equipment	-	-	-	4,427
Sundries				
- Refreshments & Catering	232	-	232	528
- Copyright Licence	350	-	350	334
- Computer/Tech Expenses	631	-	631	2,257
- Subscriptions	202	-	202	308
- Sundries	145	-	145	-
<b>Total Charitable Activities</b>	<b>72,654</b>	<b>-</b>	<b>72,654</b>	<b>149,906</b>
 <b><u>Other</u></b>				
- Bank Charges	150	-	150	151
- Independent Examination	625	-	625	625
<b>Total Other</b>	<b>775</b>	<b>-</b>	<b>775</b>	<b>776</b>
 <b>Total Expenditure</b>	<b>73,429</b>	<b>-</b>	<b>73,429</b>	<b>150,682</b>

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

**4. Tangible Fixed Assets**

	<u>Freehold Property</u>	<u>Furniture &amp; Fixtures</u> £	<u>Computer &amp; PA Equipment</u> £	<u>Total</u>
<b>Cost or Valuation</b>				
At 1st January 2022	995,992	19,335	10,471	1,025,798
Additions	-	-	-	-
At 31st December 2022	<u>995,992</u>	<u>19,335</u>	<u>10,471</u>	<u>1,025,798</u>
<b>Depreciation</b>				
At 1st January 2022	-	19,335	10,471	29,806
Charge for the year	-	-	-	-
At 31st December 2022	<u>-</u>	<u>19,335</u>	<u>10,471</u>	<u>29,806</u>
<b>Net Book Value</b>				
At 31st December 2022	<u>995,992</u>	<u>-</u>	<u>-</u>	<u>995,992</u>
At 31st December 2021	<u>995,992</u>	<u>-</u>	<u>-</u>	<u>995,992</u>

**5. Debtors**

	<u>2022</u> £	<u>2021</u> £
Accrued Income - Gift Aid Tax	2,917	2,240
Other Debtors	15	-
Prepayments	600	757
	<u>3,532</u>	<u>2,997</u>

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

**6. Cash at bank and in hand**

	<u>2022</u>	<u>2021</u>
	£	£
Lloyds Bank Plc Current Account	4,910	2,804
Lloyds Bank Plc Deposit Account	35,306	46,291
Day/Morning For Retired Account	965	786
Acorns Account	862	1,221
Youth Club Float	15	15
Cash Floats	18	18
	<u>42,076</u>	<u>51,135</u>

**7. Creditors Due Within One Year**

	<u>2022</u>	<u>2021</u>
	£	£
Creditors for Goods and Services	192	815
Other Creditors	203	1,027
Social Security & Other Taxes	1,755	1,770
Accruals and Deferred Income	7,404	7,766
	<u>9,554</u>	<u>11,378</u>

**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

**8. Movement in Funds - Unrestricted Funds**

	Balance at 01.01.22	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.22
	£	£	£	£	£
General Fund	1,011,623	63,982	(71,701)	2,200	1,006,105
Designated - Salary Reserve	8,500	-	-	-	8,500
Designated - Strategic Reserve	15,000	-	-	-	15,000
Designated - Day/Morning for Retired Fund	1,786	905	(127)	(1,600)	965
Designated - Youth Work Fund	15	-	-	-	15
Designated - Acorns Fund	1,821	1,843	(1,602)	(600)	1,462
	<u>1,038,746</u>	<u>66,730</u>	<u>(73,429)</u>	<u>-</u>	<u>1,032,046</u>

  

Comparative year	Balance at 01.01.21	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.21
	£	£	£	£	£
General Fund	1,062,251	65,033	(65,256)	(50,406)	1,011,623
Designated - Salary Reserve	8,500	-	-	-	8,500
Designated - Strategic Reserve	15,000	-	-	-	15,000
Designated - Day/Morning for Retired Fund	1,760	375	(349)	-	1,786
Designated - Youth Work Fund	15	-	-	-	15
Designated - Acorns Fund	2,100	665	(944)	-	1,821
	<u>1,089,627</u>	<u>66,073</u>	<u>(66,548)</u>	<u>(50,406)</u>	<u>1,038,746</u>

**9. Movement in Funds - Restricted Funds**

	Balance at 01.01.22	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.22
	£	£	£	£	£
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

  

Comparative year	Balance at 01.01.21	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.21
	£	£	£	£	£
Building Fund	-	33,729	(84,134)	50,406	-
	<u>-</u>	<u>33,729</u>	<u>(84,134)</u>	<u>50,406</u>	<u>-</u>

The nature of the restrictions on the use of the above funds are as follows:-

All of the above funds were invested in a Lloyds Bank Account.



**Church Lane Evangelical Church**  
**Notes to the Financial Statements (continued)**  
**for the Year Ended 31st December 2022**

**10. Analysis of Net Assets Between Funds**

<b>Y/e 31/12/22</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible Fixed Assets	995,992	-	995,992
Current Assets	45,608	-	45,608
Creditors due within one year	(9,554)	-	(9,554)
<b>Total Net Assets</b>	<b>1,032,046</b>	<b>-</b>	<b>1,032,046</b>

  

<b>Y/e 31/12/21</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible Fixed Assets	995,992	-	995,992
Current Assets	54,132	-	54,132
Creditors due within one year	(11,378)	-	(11,378)
<b>Total Net Assets</b>	<b>1,038,746</b>	<b>-</b>	<b>1,038,745</b>

**11. Emoluments of Employees**

	<b>2022</b>	<b>2021</b>
	£	£
Salary & Wages	38,287	40,577
Social Security costs	-	-
Pension Costs	824	799
	<b>39,111</b>	<b>41,376</b>

The employers social security costs were covered by the Employment Allowance.

The average monthly number of employees during the year were as follows:-

	<b>2022</b>	<b>2021</b>
Pastor	1	1
Administration	1	1
Cleaner	1	1
	<b>3</b>	<b>3</b>

There were no employees whose emoluments exceeded £60,000 either this year or last year.

**12. Trustees and other Related Parties**

There were no expenses claimed related to being a trustee.