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**LIFESPRING**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

## **LIFESPRING**

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## **LIFESPRING**

### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2021**

#### **Trustees**

Mr Philip Brewer (resigned 11 October 2021)  
Mr Keith Brooks (resigned 12 April 2021)  
Mr Jonathan Brydon  
Mrs Joanna McCulloch (resigned 5 October 2020)  
Mr Sean Potter (resigned 24 November 2020)  
Mr Andrew Robinson (resigned 21 June 2021)  
Mrs Michaela Sargeant  
Mr Matthew Straughton, Treasurer  
Mr Morne De Jager, Chairman (appointed 24 November 2020)  
Mrs Alexandra Davis (appointed 24 November 2020)  
Mrs Janine Scott (appointed 11 October 2021)

#### **Charity registered number**

1160962

#### **Principal office**

Jubilee House  
Worthing Road  
Southwater  
West Sussex  
RH13 9JB

#### **Independent auditors**

Baldwin Scofield Ltd  
Chartered Accountants  
Statutory auditors  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

#### **Bankers**

HSBC Plc  
6 West Street  
Horsham  
West Sussex  
RH12 1PE

Scottish Widows Bank  
67 Morrison Street  
Edinburgh  
EH3 8YJ

**LIFESPRING**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
(CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021**

**Solicitors**

Anthony Collins Solicitors LLP  
134 Edmund Street  
Birmingham  
B3 2ES

## **LIFESPRING**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021**

The Trustees present their annual report together with the audited financial statements of the charity for the 1 September 2020 to 31 August 2021.

#### **Objectives and activities**

##### **● Policies and objectives**

##### **Objects**

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the Statement of Faith in Horsham, West Sussex and in such other parts of the United Kingdom and the world as the charity trustees may from time to time decide.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **● Strategies for achieving objectives**

##### **Our Vision**

'Love God, Love People, Love Horsham' is the updated vision statement for Lifespring launched in January 2019 to reflect that we are a community of people from every walk of life who are shaped by the love and presence of God. Our passion is to see every individual, whatever their age or social standing, knowing their individual identity, living to their full potential and expressing the love, joy and power of God's kingdom wherever they are.

##### **How our vision delivers value to the public**

The Trustees have considered the Charity Commission's guidance on providing public benefit. For us, the Christian faith is not just about words, but also about action. So, our faith needs an outward expression – most notably in loving other people and caring holistically for their well-being, reflecting a God who loves wholly and unconditionally. The services we provide are of benefit to those who access them, regardless of whether they go on to become Christians themselves. We believe that providing such services are of benefit to the individual and to society.

##### **● Activities for achieving objectives**

##### **Worship and Teaching**

Worshipping God is an integral part of Christianity and a focal point to corporate gatherings. We are passionate about educating our members and visitors in theology and the practical outworking of the Christian faith.

##### **Evangelism**

We believe that the gospel of Jesus Christ is good news for our friends, family, neighbours, community, country and our world. As evangelical Christians, we are passionate about sharing that with everyone in an unpressured way. We are keen to see others come into relationship with Christ and so our evangelism plays an integral part in church life.

##### **Pastoral Care**

We believe that, as a church family, we are called to live life together, actively promoting each other's well-being and spiritual growth. So, we encourage our members to meet regularly in each other's homes. We know too that Christianity is a continual journey and try to address the life controlling pastoral needs of those in our church community through activities and courses.

## **LIFESPRING**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

#### **Objectives and activities (continued)**

##### **• Activities for achieving objectives (continued)**

As a multi-generational church, we want to ensure that every member or guest – no matter their age or family make-up – is valued and encouraged to grow in their Christian faith. So, we hold a number of events and activities, including:

- A mum and toddlers group.
- Children – groups for all ages up to year 6.
- Youth – a range of activities aimed at school years 7 to 13.

Lifespring also offer the following activities and courses that are available to members and the local community as required:

- A children's after-school club.
- Parenting Children Course.
- Parenting Teenagers Course.
- Pre-Marriage Preparation.
- Marriage Course.
- Recovering from Divorce and Separation.
- CAP (see Community Involvement).

##### **• Staff and Volunteers**

Staff appointments are agreed by the Trustees in consultation with the spiritual leadership of Lifespring. Without a dedicated team of volunteers, we would not be able to meet our objectives so we are dependent on members of the church who give selflessly of their time in our various activities throughout the week.

#### **Achievements and performance**

##### **• Main achievements of the charity**

We have six core values at Lifespring, which help us live out what we believe and become what we're created to be.

Each one is rooted in Jesus' teachings. He said he came to bring us life in all its fullness, whether that's in how we relate to one another, how we use our time and money or what we give our lives to pursuing. These values are: -

- Authentic Followers - Learning to live like Jesus
- Generosity - Living generously in every part of life
- Kingdom Advance - Partnering with God's purpose for the world
- Mission - Introducing Jesus to those who don't know him
- Family - Connected to the Father and committed to one another
- Encounter - Experiencing the God who knows us and pursuing relationship with him

##### **• Key performance indicators**

The Elders have established a series of performance indicators to monitor performance ensuring that we are fulfilling our strategies in line with our vision, core values and public benefit. We also undergo periodic review by peer apostolic and prophetic ministries and our relationships reflect this.

There is a regular review of how the church is fulfilling its charitable objectives. The statistics recorded serve to determine the impact of an activity, particularly in delivering public benefit and as a reflection of our core values. The review is centred around how well the church's activities emphasise our core values and this is also the basis on which the continuance of an activity comes into discussion.

## LIFESPRING

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### Achievements and performance (continued)

##### ● Review of activities

We are confident that each of the activities described below are of particular benefit and match well against our core values of Authentic Followers, Generosity, Kingdom Advance, Mission, Family and Encounter and our overall vision to Love God, Love People, Love Horsham.

For this financial year our activities have been severely restricted by the Coronavirus pandemic restrictions.

##### **Sunday services**

With the Covid national lockdown and restrictions on public gatherings, the trustees approved additional unplanned expenditure to enable our services to be 'live streamed' from our premises in Southwater across a number of media platforms. This transition has been particularly successful with access through You Tube, Facebook and our website. The approximate average real time participation has been estimated to be 80 live views/connections but the content remains available online with an average of over 250 views per service. At the end of the financial year Lifespring hosted the Christ Central international conference through its streaming capability. This event was accessed by 275 churches across 25 nations reaching thousands of people.

Currently a total of 152 people (age 16+) are considered members of the Lifespring family (previous year end was 161).

##### **Evangelism**

Lifespring aims to share the Christian faith through our services, personal friendships, courses, being involved with the community and various events. Examples, where permitted, of this are:-

- o Christmas Carol service (over 3000 views for the most recent 2020 online event)
- o Easter service (about 600 views for the most recent online 2021 event)
- o Small groups meeting mid-week – via zoom platform
- o The Alpha Course – Introduction to Christianity
- o Kids Connect (mother and toddlers group meeting Monday mornings term-time) – closed during lockdown.
- o Youth activities (our youth meet regularly on a Friday evening as well as have their own regular Sunday service and enjoy a trip to an annual camp. Average 15 attend Fridays, with similar numbers attending Sundays) This was all on zoom for this financial year.
- o Supply of various courses as the need arises (eg. parenting children, parenting teenagers, recovering from addiction, marriage guidance, recovering from divorce/separation). The range of activities/courses facilitated is based on community need and do not necessarily all take place in one year. An early year community was established and run monthly to support families with young ones.

In most cases these activities were suspended during this year due to Covid restrictions.

##### **Community involvement**

Lifespring has a commitment to practically serve the wider community locally, nationally and globally. There are a number of ways this is outworked:-

- o Financial contributions/gifts are made to community programmes such as Oasis crisis pregnancy, Streetlight human trafficking (total £7,200 p/a plus additional general hardship fund for specific situations)
- o Lifespring provides programmes under the CAP organisation providing debt advice, this service has continued throughout lock down with remote sessions. The remaining services, with reference to the Job Club and Life skills was closed.
- o Lifespring Pantry - a food bank style setup which uses donations of food/drink items to create hampers for people in need (There has been a significant increase due to the Covid crisis)
- o A fund is available to provide extra help with paying for utilities and food
- o Each year a group of volunteers give their time to work with Horsham Churches Together to provide shelter for the homeless over the Christmas period and colder months.
- o Christmas shoe boxes for children/families in Romania (300 virtual (financial contributions) in 2020, 380 in 2019, 450 in 2018)
- o Building relationship with Dayspring Church in Kitwe, Zambia and responding to general and specific

## **LIFESPRING**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

#### **Achievements and performance (continued)**

needs as part of our support in that relationship. Most notably this has included raising funds to in sponsorship of 25 children providing for their meals, equipment, uniforms and education. During the covid crisis we funded the connection of the school to the internet allowing them to be one of the few schools in Zambia capable of providing online learning.

#### **• Fundraising activities and income generation**

The church raises its funds from members of the church. Income is also derived from the activities of the church attended by members. While all are welcome to the activities of the church it does not raise funds from the general public, As a result the charity does not actively fundraise or engage anyone in that capacity and so does not need to comply with policies aimed at protecting vulnerable members of the public.

#### **• Factors relevant to achieve objectives**

Restrictions imposed in response to the Covid 19 pandemic have limited the scope of our activities. There is also a dependency upon sufficient financial resources and volunteers.

#### **• Investment policy and performance**

No investments held.

#### **Financial review**

#### **• Going concern**

After making appropriate enquires, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As reported below under "Future developments in the light of the Coronavirus pandemic" the Trustees have paid particular attention to its impact in reaching this conclusion. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

#### **• Reserves policy**

The Trustees consider it prudent to have general cash reserves equivalent to 13 weeks expenditure as an objective. At the balance sheet date, general cash reserves stood at the equivalent of 24.5 weeks (2020: 14 weeks) expenditure.

The Trustees have set a more realistic budget for 2021/22, recognising COVID restrictions relaxing and normal charitable activities opening up again, therefore releasing some of the excess reserves over and above the 13 weeks expenditure. This budget will be flexed during the year with the expectation that the 13 week cash reserve threshold is not breached. The Trustees are confident that the level of donations and other income will continue to support the activities of the charity.

## **LIFESPRING**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

#### **● Principal risks and uncertainties**

The Trustees have developed a "risk map" to assess and manage risk which is reviewed periodically, and where appropriate policies and guidance are published. In addition, risk assessments are conducted on a rotational basis on all key areas and activities by a Risk Management Committee constituted to support the trustees in the management of risk. The Trustees are satisfied that appropriate systems are in place to manage, monitor and mitigate the church's exposure to major risks.

As a result of the Covid pandemic additional risk assessments have been undertaken and specific policy guidance developed to mitigate this additional risk.

In addition, Safeguarding or other incidents are reported to the Trustees and appropriate referral made where necessary. For this financial year there were no incidents requiring escalation to the Charity Commissioners.

#### **● Asset management**

The CIO purchased Jubilee House in 2015 with the intention of increasing the range of community services provided as well as for our administrative centre supporting our 6 staff and additional volunteers. In addition, we rented the Capitol theatre for our public services on a Sunday morning in the first half of the year. Our rented and owned premises are adequate for our needs however significant growth will require larger or additional premises over the medium term.

#### **● Financial review and results**

During this financial year 99% (2020: 95%) of income came from voluntary donations and associated income tax recovery under the "gift aid" scheme. The remaining 1% of income came from other activities. The principal areas of expenditure were staff costs; premises costs and support for church-based activities in the Horsham area and nationally. In addition, 17% (2020: 17.6%) of income has been given away to external individuals, organisations with complementary objectives and other charities. The net profit/(loss) for 2020/21 was £13,212 (2020: £(88,121)).

At the balance sheet date the general reserve stood at £268k (2020: £231k).

### **Structure, governance and management**

#### **● Constitution**

Lifespring is a registered charity, number 1160962, and is constituted under a CIO constitution.

The principal object of the charity is to advance the Christian faith in accordance with the Statement of Faith in Horsham, West Sussex and in such other parts of the United Kingdom and the world as the charity trustees may from time to time think fit.

#### **● Methods of appointment or election of Trustees**

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021**

**Structure, governance and management (continued)**

● **Organisational structure and decision-making policies**

The spiritual government and leadership of the Church for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the charity trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.

The Agenda for each Trustee meeting includes a Governance item drawing attention to relevant items from the Charity Commission's website, including the wider lessons from Inquiry Reports. These are included to help train, develop and maintain the competence of the Trustees and deliver good governance of the CIO.

● **Policies adopted for the induction and training of Trustees**

The Charity Trustees will make available to each new charity trustee, on or before his or her first appointment:

- a copy of this constitution and any amendments made to it; and
- a copy of the CIO's latest Trustees' Annual Report and statement of accounts; and
- relevant Charity Commission published guidance.

● **Pay policy for key management personnel**

Employment terms and conditions, including remuneration, are considered by a sub-committee of Trustees that makes recommendation to the wider trustee for decision which excludes any staff members who are Trustees thereby avoiding any conflict of interest. Compensation levels are assessed annually and benchmarked externally from time to time against comparable job roles requiring similar skills and experience.

● **Related party relationships**

We are part of the Newfrontiers family of churches. Underneath the Newfrontiers umbrella, we are a part of ChristCentral, a group of churches connected together through relationship, served by a number of apostolic teams, who aim to equip churches to raise pioneering disciples that see God's kingdom fill the earth.

● **Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

In the opinion of the Trustees the CIO has had a successful year in challenging circumstances brought about by the Covid pandemic. Future plans will need to be considered in the light of government guidance and restrictions.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

## **LIFESPRING**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

#### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### **Auditors**

The auditors, Baldwin Scofield Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 29 June 2022 and signed on their behalf by:

**Mr Morne De Jager**  
(Chair of Trustees)

## **LIFESPRING**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFESPRING**

#### **Opinion**

We have audited the financial statements of Lifespring (the 'charity') for the year ended 31 August 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFESPRING (CONTINUED)**

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFESPRING (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to the reporting framework in conformity with the requirements of the Charities Act 2011 and the relevant direct and indirect tax compliance regulations in the United Kingdom.

We understood how the charity is complying with those frameworks by making enquiries of management to understand how the charity maintains and communicates its policies and procedures in these areas and corroborated this by reviewing supporting documentation and minutes of meetings of those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the risk of management override to be a fraud risk. In addition, we considered the risk of management override by sampling from the entire population of journals, identifying specific transactions which did not meet our expectations based on specific criteria and investigated these to gain an understanding and then agree back to source documentation.

Based on this understanding we designed our audit procedures to identify noncompliance with such laws and regulations. Our procedures involved verifying that material transactions were recorded in compliance with Financial Reporting Standards in conformity with the requirements of the Charities Act 2011.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

## **LIFESPRING**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFESPRING (CONTINUED)**

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Baldwin Scofield Ltd**

Chartered Accountants  
Statutory auditors  
3 Newhouse Business Centre  
Old Crawley Road  
Horsham  
West Sussex  
RH12 4RU

29 June 2022

Baldwin Scofield Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**LIFESPRING**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>Note</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
<b>Income from:</b>					
Donations and legacies	3	391,867	27,416	419,283	496,216
Charitable activities	4	3,771	120	3,891	19,778
Investments	5	14	1	15	294
<b>Total income</b>		<b>395,652</b>	<b>27,537</b>	<b>423,189</b>	<b>516,288</b>
<b>Expenditure on:</b>					
Charitable activities	7	355,965	54,012	409,977	604,409
<b>Total expenditure</b>		<b>355,965</b>	<b>54,012</b>	<b>409,977</b>	<b>604,409</b>
<b>Net income/(expenditure)</b>		<b>39,687</b>	<b>(26,475)</b>	<b>13,212</b>	<b>(88,121)</b>
Transfers between funds	16	(3,189)	3,189	-	-
<b>Net movement in funds</b>		<b>36,498</b>	<b>(23,286)</b>	<b>13,212</b>	<b>(88,121)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		231,216	817,870	1,049,086	1,137,207
Net movement in funds		36,498	(23,286)	13,212	(88,121)
<b>Total funds carried forward</b>		<b>267,714</b>	<b>794,584</b>	<b>1,062,298</b>	<b>1,049,086</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

# LIFESPRING

## BALANCE SHEET AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	852,028	870,813
<b>Current assets</b>			
Debtors	13	17,758	44,360
Cash at bank and in hand		211,652	144,277
		<u>229,410</u>	<u>188,637</u>
Creditors: amounts falling due within one year	14	(19,140)	(10,364)
<b>Net current assets</b>		<u>210,270</u>	<u>178,273</u>
<b>Total net assets</b>		<u><u>1,062,298</u></u>	<u><u>1,049,086</u></u>
<b>Charity funds</b>			
Restricted funds	16	794,584	817,870
Unrestricted funds	16	267,714	231,216
<b>Total funds</b>		<u><u>1,062,298</u></u>	<u><u>1,049,086</u></u>

The financial statements were approved and authorised for issue by the Trustees on 29 June 2022 and signed on their behalf by:

**Mr Matthew Straughton**

The notes on pages 17 to 31 form part of these financial statements.

**LIFESPRING**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>2021</b> £	<i>2020</i> £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>78,303</b>	<i>(72,108)</i>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(10,928)</b>	<i>(33,911)</i>
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(10,928)</b>	<i>(33,911)</i>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<i>-</i>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>67,375</b>	<i>(106,019)</i>
Cash and cash equivalents at the beginning of the year	<b>144,277</b>	<i>250,296</i>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>211,652</b>	<i>144,277</i>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 17 to 31 form part of these financial statements

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 1. General information

Lifespring is a Charitable Incorporated Organisation registered with the Charity Commission in England & Wales. The charity's registered number and registered office address can be found on the Reference and Administrative details page.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Lifespring 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.

#### 2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

## **LIFESPRING**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

#### **2. Accounting policies (continued)**

##### **2.3 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

##### **2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

##### **2.5 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 institution with whom the funds are deposited.

##### **2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Office equipment	- 25%, 20% or 10% straight line
Computer equipment	- 25% straight line

##### **2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **2.8 Cash at bank and in hand**

Cash at bank and 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.

## LIFESPRING

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

## 2. Accounting policies (continued)

### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.10 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

### 2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	387,523	27,416	414,939
Government grants	4,344	-	4,344
	<u>391,867</u>	<u>27,416</u>	<u>419,283</u>

**LIFESPRING**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**3. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	402,942	93,274	496,216

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Specific gifts and fee income	<b>3,771</b>	<b>120</b>	<b>3,891</b>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Specific gifts and fee income	19,678	100	19,778

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment income	<b>14</b>	<b>1</b>	<b>15</b>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income	237	57	294

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 6. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £
Grants to Zambia school and feeding project	<b>26,713</b>	<b>26,713</b>
	<i>Grants to Institutions 2020 £</i>	<i>Total funds 2020 £</i>
Grants to Zambia school and feeding project	26,299	26,299
Grants made from gift day donations	64,612	64,612
	<b>90,911</b>	<b>90,911</b>

### 7. Analysis of expenditure on charitable activities

#### Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Costs of charitable activities	<b>355,965</b>	<b>54,012</b>	<b>409,977</b>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Costs of charitable activities	481,125	58,672	539,797
Grants made from gift day donations	-	64,612	64,612
	<b>481,125</b>	<b>123,284</b>	<b>604,409</b>

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	<b>289,609</b>	<b>26,713</b>	<b>93,655</b>	<b>409,977</b>

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	403,325	26,299	110,173	539,797
Grants	-	64,612	-	64,612
	<b>403,325</b>	<b>90,911</b>	<b>110,173</b>	<b>604,409</b>

### Analysis of direct costs

	Church activities 2021 £	Total funds 2021 £
Staff costs	205,643	205,643
Ministry within Lifespring	23,735	23,735
UK ministry outside Lifespring	45,016	45,016
Youth expenses	15,215	15,215
	<b>289,609</b>	<b>289,609</b>

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 8. Analysis of expenditure by activities (continued)

#### Analysis of direct costs (continued)

	<i>Church activities 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	267,637	267,637
Ministry within Lifespring	14,322	14,322
UK ministry outside Lifespring	60,011	60,011
Hire of premises	51,958	51,958
Youth expenses	9,397	9,397
	<u>403,325</u>	<u>403,325</u>

#### Analysis of support costs

	<i>Support activities 2021 £</i>	<i>Total funds 2021 £</i>
Building running costs	19,050	19,050
Insurance	4,088	4,088
Bank charges	716	716
Office costs	36,068	36,068
Governance costs	33,733	33,733
	<u>93,655</u>	<u>93,655</u>

	<i>Support activities 2020 £</i>	<i>Total funds 2020 £</i>
Building running costs	30,190	30,190
Insurance	5,603	5,603
Bank charges	966	966
Office costs	37,928	37,928
Governance costs	35,486	35,486
	<u>110,173</u>	<u>110,173</u>

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £4,020 (2020 - £4,040).

### 10. Staff costs

	2021 £	2020 £
Wages and salaries	180,520	236,344
Social security costs	12,569	16,683
Contribution to defined contribution pension schemes	12,554	14,610
	<b>205,643</b>	<b>267,637</b>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Elders and administration	6	8

No employee received remuneration amounting to more than £60,000 in either year.

### 11. Trustees' remuneration and expenses

During the year, one or more Trustees or their spouses has been paid remuneration or has received other benefits from an employment with the charity. The CIO constitution permits the employment of trustees or them entering a contract for services to the charity under clause 7.3 of the constitution. The value of Trustees' remuneration and other benefits was as follows:

		2021 £	2020 £
Mr Andrew Robinson	Remuneration	50,277	48,932
	Pension contributions paid	4,022	3,915
	Short-term contract with Tom Robinson (son)	2,775	-
Mr Jonathan Brydon	Remuneration for Mrs Tanya Brydon	23,088	22,470
	Pension contributions paid	1,843	1,798
Mrs Michaela Sargeant	Remuneration	-	2,526
	Short-term contract with Mrs Anna Straughton	3,375	-

During the year ended 31 August 2021, expenses totalling £2,572 were reimbursed or paid directly to 1 Trustee (2020 - £15,727 to 1 Trustee). These expenses were paid in order for A Robinson to exercise his apostolic ministry and related to ministry trips and conferences.

**LIFESPRING**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**12. Tangible fixed assets**

	Freehold property £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 September 2020	925,879	120,100	49,243	1,095,222
Additions	10,928	-	-	10,928
Disposals	-	(7,363)	(10,717)	(18,080)
At 31 August 2021	<u>936,807</u>	<u>112,737</u>	<u>38,526</u>	<u>1,088,070</u>
<b>Depreciation</b>				
At 1 September 2020	91,405	102,144	30,860	224,409
Charge for the year	18,644	5,225	5,844	29,713
On disposals	-	(7,363)	(10,717)	(18,080)
At 31 August 2021	<u>110,049</u>	<u>100,006</u>	<u>25,987</u>	<u>236,042</u>
<b>Net book value</b>				
At 31 August 2021	<u>826,758</u>	<u>12,731</u>	<u>12,539</u>	<u>852,028</u>
At 31 August 2020	<u>834,474</u>	<u>17,956</u>	<u>18,383</u>	<u>870,813</u>

**13. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	17,758	44,360
	<u>17,758</u>	<u>44,360</u>

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,719	-
Other taxation and social security	4,182	4,014
Pension contributions payable	1,167	1,385
Credit cards	4,260	484
Accruals and deferred income	4,812	4,481
	<u>19,140</u>	<u>10,364</u>

### 15. Financial instruments

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>211,652</u>	<u>144,277</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

## LIFESPRING

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

#### 16. Statement of funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The purposes to which restricted funds are used are as follows:

##### **Building fund**

The church specifically raised funds for the purchase of the building and continues to receive funds for the general running of the premises.

##### **Zambia school fund**

The church supports the work of a school in Zambia and raises funds within the church for specific needs, such as their feeding programme, as they arise in that school.

##### **Specific gifts fund**

The church holds from time to time gift days which raise funds for specific gifts and projects that the church wishes to support within and outwith the church.

#### Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
<b>Unrestricted funds</b>					
General fund	231,216	395,652	(355,965)	(3,189)	267,714
<b>Restricted funds</b>					
Building fund	802,187	3,638	(27,299)	-	778,526
Zambia school & feeding fund	-	23,524	(26,713)	3,189	-
Specific gifts	15,683	375	-	-	16,058
	817,870	27,537	(54,012)	3,189	794,584
<b>Total of funds</b>	<b>1,049,086</b>	<b>423,189</b>	<b>(409,977)</b>	<b>-</b>	<b>1,062,298</b>

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 16. Statement of funds (continued)

#### Statement of funds - prior year

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 August 2020 £</i>
<b>Unrestricted funds</b>					
General fund	300,686	428,497	(486,300)	(11,667)	231,216
<b>Restricted funds</b>					
Building fund	827,123	7,437	(32,373)	-	802,187
Zambia school & feeding fund	-	9,457	(21,124)	11,667	-
Specific gifts	9,398	70,897	(64,612)	-	15,683
	836,521	87,791	(118,109)	11,667	817,870
<b>Total of funds</b>	<b>1,137,207</b>	<b>516,288</b>	<b>(604,409)</b>	<b>-</b>	<b>1,049,086</b>

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 17. Summary of funds

#### Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	231,216	395,652	(355,965)	(3,189)	267,714
Restricted funds	817,870	27,537	(54,012)	3,189	794,584
	<u>1,049,086</u>	<u>423,189</u>	<u>(409,977)</u>	<u>-</u>	<u>1,062,298</u>

#### Summary of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
General funds	300,686	428,497	(486,300)	(11,667)	231,216
Restricted funds	836,521	87,791	(118,109)	11,667	817,870
	<u>1,137,207</u>	<u>516,288</u>	<u>(604,409)</u>	<u>-</u>	<u>1,049,086</u>

**LIFESPRING**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	73,502	778,526	852,028
Current assets	213,352	16,058	229,410
Creditors due within one year	(19,140)	-	(19,140)
<b>Total</b>	<b>267,714</b>	<b>794,584</b>	<b>1,062,298</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	68,626	802,187	870,813
Current assets	172,954	15,683	188,637
Creditors due within one year	(10,364)	-	(10,364)
<b>Total</b>	<b>231,216</b>	<b>817,870</b>	<b>1,049,086</b>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>13,212</b>	(88,121)
<b>Adjustments for:</b>		
Depreciation charges	<b>29,713</b>	31,486
Decrease in debtors	<b>26,602</b>	3,276
Increase/(decrease) in creditors	<b>8,776</b>	(18,749)
<b>Net cash provided by/(used in) operating activities</b>	<b>78,303</b>	(72,108)

# LIFESPRING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

### 20. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	211,652	144,277
<b>Total cash and cash equivalents</b>	<b>211,652</b>	<b>144,277</b>

### 21. Analysis of changes in net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash at bank and in hand	144,277	67,375	211,652
Debt due within 1 year	(1,385)	218	(1,167)
	<b>142,892</b>	<b>67,593</b>	<b>210,485</b>

### 22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,554 (2020 - £14,610) £1,167 (2020 - £1,385) was payable to the fund at the balance sheet date and is included in creditors.

### 23. Related party transactions

	2021 £	2020 £
Donations to the charity by all trustees	52,125	79,615
	<b>52,125</b>	<b>79,615</b>

The donations that have been made by the trustees are freely given donations without any conditions.

