

Annual Report and Financial Statements
for the Year Ended 30 April 2021

Life Community Church Storrington

Charity registration number: 1172456

Independent Examiners Ltd
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LIFE COMMUNITY CHURCH STORRINGTON

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Financial Statements	10 to 18

LIFE COMMUNITY CHURCH STORRINGTON

Reference and Administrative Details

Trustees	Peter Verheul Stuart Spinney Dr Bonnie Tse Timothy Burr
Principal Office	Oakside West Chiltington Road Pulborough West Sussex RH20 2PR
Charity Registration Number	1172456
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

LIFE COMMUNITY CHURCH STORRINGTON

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2021.

Objectives and activities

Structure, governance and management

Nature of governing document

Life Community Church Storrington is a registered charity, number 1172456, and is constituted under a Trust deed.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure

The charity is overseen by the Trustees listed on page 1. The day to day running of the church fellowship is overseen by five elders and seven deacons.

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.

Objects and aims

The principal objective of the charity is the advancement of the Christian religion, and related charitable purposes, both in our local community and through mission overseas.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

In advancing the Christian religion, the charitable outreach of the church is inspired by Jesus himself: 'I was hungry and you gave me something to eat, thirsty and you gave me something to drink. I was a stranger and you invited me in, I needed clothes and you clothed me, ill and you looked after me, in prison and you came to visit me.' Matthew 25: 35-37 NIV.

We provide food for people in need, both as a church and through the local foodbank, and, jointly with other local churches, prepare shared meals for people who might otherwise eat alone. At Christmas, we also distribute special parcels of seasonal fare to local people, and send gift boxes to people overseas who might receive little else. For children, we run monthly after-school activities with refreshments including dinner.

As a church, we hold weekly Sunday meetings of Christian worship, teaching and encouragement, all of them open and with members of the public invited. Prayer meetings are also held from week to week, and small group meetings in which all are able to participate.

LIFE COMMUNITY CHURCH STORRINGTON

Trustees' Report

Achievements and performance

Review of activities

Throughout the past year these activities have had to be modified, as the Church has sought to apply measures prescribed by public authorities to combat the Covid pandemic. Sunday services were moved online, where they remained available through the year; but as restrictions were relaxed, it proved possible to hire sports halls large enough for social distancing requirements to be met for the church as a whole. Outdoor meetings also took place, in Covid-compliant small groups. Youth sessions have continued online, or face-to-face as and when permitted.

The church's income is largely donated through the banking system, and has been well sustained. Income lost from church collections has been comparatively small, and there have been savings in hall hire costs and other operating expenses.

Community engagement has also been affected by Covid restrictions, but here a new initiative has been taken, with the acquisition of shop premises in the middle of Storrington. These have been converted into 'The Village Hub', an accessible bridgehead into the community, where people can drop in, share refreshments, learn more about the church, and if they wish seek input from the church.

Social prescribing and debt counselling are provided there, and a number of outreach programmes are planned, with some already under way. These include coffee mornings for parents/guardians, tea parties for the elderly, art/craft activities and events, homework club, Bible exploration, and more. The Lord's Larder, whereby the charity has for many years provided bespoke food parcels to people in crisis, will operate from the Hub on resuming post-Covid. During lockdown the Larder was less active, with lower referrals from the family centre and GPs, but recurring support was instead given to families known to be in difficulty.

We also continued to work with partners where possible. Although the food bank location in Storrington was not open, we continued to provide volunteers who assisted with food bank deliveries direct to clients in the Storrington and Pulborough area. And though the Sunday Lunch Club run by four local churches was unable to operate during the year, contact was maintained with guests, and a Christmas meal delivered without charge to more than 50 of them, all older people. Our Friday youth group has moved to the reopened Storrington Sports Centre, where it has been able to attract more young people from the wider community.

Overseas we continued to support a number of external mission partners including:

- the founders of New Life Homes in Kenya, which over 25 years has rescued over 2000 infants born to HIV-positive mothers and cared for them in its seven homes;
- two workers promoting literacy among the Hausa people in West Africa as part of their Christian ministry;
- two more working among the poor in Madagascar, where as part of their ministry they run a primary school;

LIFE COMMUNITY CHURCH STORRINGTON

Trustees' Report

During the year under review, the charity employed an assistant minister and an outreach co-ordinator, both full-time, and two part-time workers: an elder and an administrator.

The Trust is a member of the Evangelical Alliance.

Financial review

During the period the charity made a surplus of £419,572 (2020: surplus of £26,033) reflecting major donations to fund the acquisition of shop premises as described in the review of activities above. This amount is added to reserves of £70,224 brought forward from the previous year and therefore the closing reserves at the balance sheet date amount to £489,796.

Policy on reserves

The charity aims to maintain reserves adequate to continue its charitable operations. At the end of the year the total unrestricted reserves carried forward amounted to £470,778 (2020: £67,566).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

LIFE COMMUNITY CHURCH STORRINGTON

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 8 December 2021 and signed on its behalf by:



P Verheul (Dec 21, 2021 10:32 GMT)

.....
Peter Verheul
Trustee

LIFE COMMUNITY CHURCH STORRINGTON

Independent Examiner's Report to the trustees of Life Community Church Storrington

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Life Community Church Storrington you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Life Community Church Storrington's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Life Community Church Storrington's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Life Community Church Storrington as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
G W Schulz ACMA

Independent Examiners Ltd

8 December 2021

LIFE COMMUNITY CHURCH STORRINGTON

Statement of Financial Activities for the Year Ended 30 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	539,117	67,075	606,192	162,701
Charitable activities	3	-	-	-	4,365
Investment income	4	120	-	120	187
Other income	5	-	-	-	779
Total income		<u>539,237</u>	<u>67,075</u>	<u>606,312</u>	<u>168,032</u>
Expenditure on:					
Charitable activities	6	<u>136,290</u>	<u>50,450</u>	<u>186,740</u>	<u>141,999</u>
Total expenditure		<u>136,290</u>	<u>50,450</u>	<u>186,740</u>	<u>141,999</u>
Net income		<u>402,947</u>	<u>16,625</u>	<u>419,572</u>	<u>26,033</u>
Net movement in funds		402,947	16,625	419,572	26,033
Reconciliation of funds					
Total funds brought forward		<u>67,566</u>	<u>2,658</u>	<u>70,224</u>	<u>44,191</u>
Total funds carried forward	13	<u><u>470,513</u></u>	<u><u>19,283</u></u>	<u><u>489,796</u></u>	<u><u>70,224</u></u>

The notes on pages 10 to 18 form an integral part of these financial statements.

LIFE COMMUNITY CHURCH STORRINGTON

Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	405,706	-
Current assets			
Debtors	11	8,670	5,878
Cash at bank and in hand		<u>76,537</u>	<u>65,045</u>
		85,207	70,923
Creditors: Amounts falling due within one year	12	<u>(1,117)</u>	<u>(699)</u>
Net current assets		<u>84,090</u>	<u>70,224</u>
Net assets		<u>489,796</u>	<u>70,224</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		19,283	2,998
Unrestricted income funds			
Unrestricted funds		<u>470,513</u>	<u>67,226</u>
Total funds	13	<u>489,796</u>	<u>70,224</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 8 December 2021 and signed on their behalf by:


P Verheul (Dec 21, 2021 10:32 GMT)

 Peter Verheul
 Trustee

LIFE COMMUNITY CHURCH STORRINGTON

Cash Flow Statement for the Year Ended 30 April 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		419,572	26,033
Adjustments to cash flows from non-cash items			
Depreciation		14,102	-
Investment income	4	<u>(120)</u>	<u>(187)</u>
		433,554	25,846
Working capital adjustments			
(Increase)/decrease in debtors	11	(2,792)	506
Increase in creditors	12	<u>418</u>	<u>383</u>
Net cash flows from operating activities		<u>431,180</u>	<u>26,735</u>
Cash flows from investing activities			
Interest receivable and similar income	4	120	187
Purchase of tangible fixed assets	10	<u>(419,808)</u>	<u>-</u>
Net cash flows from investing activities		<u>(419,688)</u>	<u>187</u>
Net increase in cash and cash equivalents		11,492	26,922
Cash and cash equivalents at 1 May		<u>65,045</u>	<u>38,123</u>
Cash and cash equivalents at 30 April		<u><u>76,537</u></u>	<u><u>65,045</u></u>

The notes on pages 10 to 18 form an integral part of these financial statements.

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

1 Accounting policies

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Life Community Church Storrington 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on cost
Furniture and equipment	25% on cost

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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.

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	184,311	39,225	223,536	131,118
Gift aid reclaimed	28,406	-	28,406	27,083
Grants, including capital grants;				
Grants	<u>326,400</u>	<u>27,850</u>	<u>354,250</u>	<u>4,500</u>
	<u>539,117</u>	<u>67,075</u>	<u>606,192</u>	<u>162,701</u>

3 Income from charitable activities

	Total 2021 £	Total 2020 £
Events	<u>-</u>	<u>4,365</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>120</u>	<u>120</u>	<u>187</u>

5 Other income

	Total 2021 £	Total 2020 £
Insurance claim	<u>-</u>	<u>779</u>

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Events		6,795	-	6,795	14,057
Church ministries		8,738	2,869	11,607	13,739
Mission travel		-	-	-	1,967
Community centre		2,525	4,702	7,227	-
Rent and utilities		8,977	-	8,977	8,700
Insurance and rates		1,444	-	1,444	257
Motor expenses		147	-	147	-
Telephone		380	-	380	217
Printing, post and stationery		1,103	170	1,273	403
Equipment		5,001	-	5,001	2,606
Subscriptions & licenses		1,103	-	1,103	399
Advertising & publications		270	-	270	340
Professional fees		385	-	385	953
Sundry office costs		268	-	268	-
Bank charges		72	-	72	105
Independent examination		540	-	540	480
Depreciation		7,900	6,202	14,102	-
Grant funding of activities	7	30,045	23,340	53,385	59,396
Staff costs	9	60,597	13,167	73,764	38,380
		<u>136,290</u>	<u>50,450</u>	<u>186,740</u>	<u>141,999</u>

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

7 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2021	2020	2021	2020
	£	£	£	£
Mission support and missionary gifts	<u>29,810</u>	<u>22,761</u>	<u>23,574</u>	<u>36,635</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	67,410	34,652
Social security costs	829	318
Pension costs	<u>5,525</u>	<u>3,410</u>
	<u>73,764</u>	<u>38,380</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Employees	<u>4</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
Additions	395,000	24,808	419,808
At 30 April 2021	395,000	24,808	419,808
Depreciation			
Charge for the year	7,900	6,202	14,102
At 30 April 2021	7,900	6,202	14,102
Net book value			
At 30 April 2021	387,100	18,606	405,706

11 Debtors

	2021 £	2020 £
Prepayments	1,259	757
Accrued income	7,411	5,121
	8,670	5,878

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	392
Other taxation and social security	1,117	298
Other creditors	-	9
	1,117	699

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

13 Funds

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Unrestricted funds				
General				
General Funds	67,566	539,237	(136,290)	470,513
Restricted funds				
Schein fund	710	6,320	(6,530)	500
Lord's Larder	98	850	(730)	218
Jodie Davis fund	-	3,000	(3,000)	-
Specific gifts	-	75	(70)	5
Lyanna Bethel fund	-	4,350	(3,950)	400
Missions collections	1,850	-	(1,845)	5
Apprenticeship fund	-	5,600	(2,803)	2,797
Outreach co-ordinator	-	13,500	(13,308)	192
Maia Peat fund	-	5,000	(5,000)	-
Kings fund	-	2,310	(2,310)	-
The Village Hub	-	26,070	(10,904)	15,166
	<u>2,658</u>	<u>67,075</u>	<u>(50,450)</u>	<u>19,283</u>
Total funds	<u>70,224</u>	<u>606,312</u>	<u>(186,740)</u>	<u>489,796</u>

LIFE COMMUNITY CHURCH STORRINGTON

Notes to the Financial Statements for the Year Ended 30 April 2021

	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2020 £
Unrestricted funds					
General					
General Funds	43,146	138,949	(114,634)	(235)	67,226
Restricted funds					
Schein fund	710	6,320	(6,320)	-	710
Lord's Larder	335	155	(392)	-	98
Jodie Davis fund	-	6,000	(6,000)	-	-
Specific gifts	-	570	(570)	-	-
Lyanna Bethel fund	-	7,890	(8,125)	235	-
Missions collections	-	7,808	(5,958)	-	1,850
	<u>1,045</u>	<u>28,743</u>	<u>(27,365)</u>	<u>235</u>	<u>2,658</u>
Total funds	<u>44,191</u>	<u>167,692</u>	<u>(141,999)</u>	<u>-</u>	<u>69,884</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2021 £
Tangible fixed assets	405,706	-	405,706
Current assets	81,355	3,852	85,207
Current liabilities	<u>(1,117)</u>	<u>-</u>	<u>(1,117)</u>
Total net assets	<u>485,944</u>	<u>3,852</u>	<u>489,796</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2020 £
Current assets	68,265	2,658	70,923
Current liabilities	<u>(699)</u>	<u>-</u>	<u>(699)</u>
Total net assets	<u>67,566</u>	<u>2,658</u>	<u>70,224</u>









The Community Church Storrington 30apr2021 - Accounts

Final Audit Report

2021-12-21

Created:	2021-12-09
By:	Gary Schulz (gary@iel.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXwBPSSaRiYW32fgjqhuczA7NLmofl4vk

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