

Annual Report and Financial Statements
for the Year Ended 30 April 2025

Life Community Church Storrington

Charity registration number: 1172456

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
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LIFE COMMUNITY CHURCH STORRINGTON

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LIFE COMMUNITY CHURCH STORRINGTON

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Peter Verheul Stuart Spinney (resigned 2 April 2025) Dr Bonnie Tse (resigned 8 May 2024) Tim Burr, Chair Frans De Boer (appointed 2 April 2025) John Harvey (appointed 2 April 2025) Paul Sachs (appointed 8 May 2024 and resigned 31 May 2025)
Charity Registration Number	1172456
Principal Office	Oakside West Chiltington Road Pulborough West Sussex RH20 2PR
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
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 2025.

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 six elders and four 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 objectives of the charity are:

- To advance the Christian faith by, but not exclusively by, gathering in public or at other times for teaching of the Bible, worship and praise, evangelism, study, prayer, child and youth work and community service;
- To relieve poverty both in the UK and overseas by any means such as gifts, donations, contributions, loans and advances with or without interest;
- To fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the Charity as the Trustees from time to time may think fit.

The trustees view the activities of Life Community Church to be aligned with its charitable objectives and to be delivering well against those objectives.

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.

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

Achievements and performance

Life Community Church in Storrington has continued to grow and serve the needs of the community through the reporting period. The church meets every Sunday at the Storrington Leisure Centre for a 90-minute Christian service that includes musical worship, preaching, and prayer. In addition, there are various activities for youth and children.

The Sunday service is open to everyone in the community. The church warmly welcomes individuals from all walks of life and backgrounds. It embraces each person as they are and actively supports them in learning to follow Jesus Christ and in their daily lives. The church aims to create a family-like atmosphere for all attending.

In addition to the Sunday service, the church operates a café, shop, and meeting space in the town centre of Storrington, providing community support across various areas while maintaining a strong emphasis on Christian teachings.

During the week, church members gather in smaller groups for prayer and Bible study. The church also organises larger events, such as weekends of Christian fellowship, trips to Christian youth camps, and special days aimed at supporting the local community.

Furthermore, the church engages in supporting projects both in the UK and abroad.

Sunday Service

The church gathers every Sunday at 10 a.m. at the Leisure Centre in Storrington for a 90-minute service, with an average attendance of around 130 people. After general announcements for the church community, the Sunday service moves into collective worship, supported by the church's musicians. There follows a Christian message delivered by different speakers from the church, the main speaker being Church Minister Nathanael Edwards, while other church members contribute from time to time. Once a month, the congregation participates in a communion service, sharing bread and wine.

During the service, children and youth have their own separate activities, over a period of one hour. At the end of each service, refreshments are served for all present. The seating, sound equipment, refreshments, and children's activity areas are all set up before the service begins, and taken down afterwards.

Ministries

The Church ran one *Alpha Course* this year. The course was open to anyone, and enabled the participants to explore questions about life, faith and meaning. There were nine attendees, eight of whom completed the course and then continued their exploration of the Christian faith by joining Church home groups.

The *Lord's Larder* ministry prepared food parcels for individuals against their specific needs. People were referred by church members, schools and the wider community. About three people were helped per month under this scheme, with more at Christmas.

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

The *Lunch Club* is a collaboration between the four churches of Storrington. Each month approximately 60 people were given a two course Sunday lunch, with transport provided for those who needed it. People who joined the lunch were often lonely, unable to cook for themselves, or might be dealing with health-related challenges. In December 2024, we hosted a full Christmas lunch, and also facilitated a Christmas Day meal for 42 guests.

Teaching. Instruction from the Bible is a central aspect of the church's activities. One of the primary teaching opportunities occurs during the Sunday service, where teaching typically lasts between 30 and 45 minutes. Most of these sessions are led by Nathanael Edwards, the Church Minister. Elders, deacons, and visiting speakers also contribute.

Prayer Meetings The church places a high importance on prayer and has dedicated meetings for this purpose. These included the Sunday Evening Prayer Meeting, as well as Monday and Tuesday meetings focused on healing and prayer for missions.

High Street Outreach

The Village Hub

The church owns a small former shop located on the high street of Storrington, which serves as a meeting place during the week. This facility, called 'The Village Hub', includes a meeting room for small group discussions, an office for church staff, a kitchen, a prayer room, and a small shop offering coffee, sandwiches, cakes, and locally sourced items.

The Village Hub is run by a dedicated team of church volunteers, who work to make a positive impact on people's lives. The café offers a variety of refreshments, from locally roasted coffee to handmade sandwiches, while our gift shop features products crafted by local artisans. We prioritise supporting our local economy and have built strong relationships across the South Downs. Our stock is ethical, sustainable, and charity-focused where possible. We aim to create a comfortable environment where people can relax and socialise. There are always two staff members on shift to provide a listening ear and companionship.

In The Village Hub, we offer a range of activities to engage the local community.

Our *Baby Club* has successfully transitioned its first group of babies to age-appropriate programmes while continually welcoming new mothers and babies. Feedback has been positive, highlighting the importance of providing a calm and intimate environment for new and first-time mothers.

Our weekly *In Stitches* group creates a space for socialising and bonding through knitting, crochet, and other stitching activities. We created blankets, jumpers, and clothing items sent to Eden Farm in Zambia, as well as donations to the local Family Support Unit. We also produced a large number of crocheted and knitted poppies, raising the highest amount for the Poppy Appeal among all local retailers. Several members assisted local children aged 5-11 to undertake knitting and stitching projects at a craft afternoon. The group is sociable and welcomes newcomers, with seasonal parties fostering new friendships. A bi-monthly group for home-schooling families meets at the Hub for games, social time and connection with peers.

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

We also host a weekly group for seniors, providing social support and fostering friendships that extend beyond our meetings. Many participants lack nearby family, making us a valuable support network. We offer meals, gardening assistance, cleaning, and shopping help, especially after hospital stays. Monthly High Tea events remain popular, and we also ran several fish and chip lunches. We celebrate birthdays, organise outings, and hosted two well-attended beach trips.

Over the past year, we have strengthened our local connections, enabling us better to support individuals with specific needs. The local surgery refers people to us for support, whether it's advice on benefits, finding practical support, or connecting with local agencies.

Besides we collaborate with various groups, such as *Liaise at Frontline*, to provide free debt and benefits advice. In the year, they facilitated debt relief orders for four clients, leading to over £83,500 being written off, and two more in progress at the end of the financial year. They had 49 debt cases and 29 benefit cases, including 13 benefit applications.

Our community engagement continued with popular events like *'Meet the Author,'* where local authors discuss their books and interact with residents. Our free monthly computer sessions were in high demand, especially among older residents needing support with iPads, smartphones, and online tasks such as shopping. Additionally, we collaborate to provide a repair café, offering free clothing and electrical repairs to reduce waste and extend the life of well-loved items. During school holidays, our free children's activities have included pottery, watercolour painting, and crafting, providing creative outlets for kids.

Our annual free Christmas event saw 150 children visit Father Christmas and Mrs. Claus, receive gifts, participate in various crafts, and enjoy take-home cookies, together with interactive storytelling of the Nativity. This event is a highlight of our year and continues to grow in popularity.

The shop

The shop began trading on 22 May 2021. Within the retail offer, the aim is to stock items that support charitable causes, are ethically and sustainably produced, or are made by local artists. A small range of Christian literature is also held for sale. The café, within the shop, aims to provide a setting where church and community can encounter one another on equal terms. Trade is not limited, however, to items directly serving the objects of the charity, and the Trustees recognise that such trading activity should not be at the expense of charitable funds. For the year to 30 April 2025, the net value of shop sales (less cost of goods sold) was £21,869, most of which was absorbed by staff costs of £18,512. Other costs, both direct running costs of the shop itself, plus its share of general Village Hub overheads, amounted to £3,141. The total of staff and other costs, at £21,653, was within the net value of sales, so there was no call on charitable funds.

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

Love Storrington

Our annual 'Love Storrington' event, held over one week during the summer, has continued to grow since 2023. There has been litter picking each day, a fish and chip supper for the seniors, and a one day "fun on the green" event focused on free family fun, showing the love of God and fostering community involvement. This included carnival games, bouncy castles, crafts, live music, candy floss, popcorn, and much more. A day from which hundreds of people from the community benefited, supported by a great team of volunteers from the church.

Youth and Children's activities

In advancing the faith, the Church puts much emphasis on providing for children and young people, from earliest years through to senior school age. The scope of this work can be seen from the successive age classes served by this ministry in the year under review, as below.

Sunday Church Groups

Sparks (0 Years - Reception): This age group included 15-18 children, along with leaders and helpers. Numbers fluctuated throughout the year.

Fireworks (Year 1-3): There were 15 children in this age group, now separated from the Sparks group, as growing numbers have made for greater flexibility in accommodating a range of early learning styles.

Rockets (Year 4-6): There were 20 children in this age group, meeting in the Leisure Centre's football club hall. It has provided an excellent opportunity for the older primary children (KS2) to be able to dive deeper into their faith, the Bible and learn much more than when they were mixed with the KS1 children.

Wildfires (Youth) - Year 7-9: This group consisted of 25 children, utilising the cricket pavilion at the Leisure Centre (and at The Village Hub in summer, when the Cricket Club were using the facilities). This group is led by dedicated volunteers.

Furnace Fires Youth (Year 10+): Introduced 2 years ago, this group has worked well, typically consisting of up to 12 youth. The need for it became clear as our youth grew older and required a more mature, Bible-focused setting. To foster a sense of belonging within the church family, they attend the public service in the main hall for its full worship session. The group is supported by appropriate leaders and helpers.

Set the Fire monthly youth services

(Year 7+) These monthly youth services were introduced in January 2025, and take place at the Village Hall in Storrington. They are an opportunity for the youth to grow in their faith, meet with their friends, pray, worship and learn together. They share a breakfast together from 9.30am, then singing, teaching and fellowship until 11.45am. This format has been a real success, and many of the youth bring non-Christian friends along too. (Average group size each month 25-30).

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

Friday Night Groups

Rockets Kids Club (6.30 p.m. - 7:45p.m. - Year 3-6): Monthly - first of the month. The number of children attending this group varies from month to month. Most of the participants come from the local area, and we offer this group for free. Some children from the church also attend.

Youth Group (6.30 p.m. - 8:00 p.m. - Year 7+): Attendance for this group has been popular all year round with the youth participating on Friday evenings. We mainly have in attendance the church youth, with some from the local community and our church youth bringing friends along. We meet every week, term time, except the first of the month which is when the kid's club meets. We have socials throughout the year, such as bowling, "wide games", film nights, swimming, and the like.

Camps

NewDay: In the summer, a group of 36 from the Church attended the NewDay Christian Youth Conference. The event was well received by the young people who attended, and the impact on each participant was clear to see.

Set the Fire Awayday: Building on the popularity of the monthly youth service, the four leaders decided to host an Awayday. 30 youth attended, together with one child from the local community, for a day growing together in fellowship, worship, and applying God's word to their lives.

Toddler Group

Friday Sparks: This group meets at the Leisure Centre every Friday morning from 10 to 11:30 a.m. We have a dedicated team of volunteers who help with setup, cleanup, and support during the sessions. The group has continued to grow, with over 100 parents, caregivers, grandparents, and children attending each week. Monty, the orange puppet, remains hugely popular, allowing us to share Bible stories and convey the gospel message in a fun and engaging way for both children and adults. Another leader has taken charge of the weekly crafts related to the Bible story, aligning them with our Sunday Sparks activities to maximise resource efficiency. Overall, it is a successful and well-loved group, families travelling large distances to be there. We hold an annual Christmas party for the children, which sells out every year and is highly popular.

School Assemblies: our Associate Pastor leads school assemblies in the local area at a range of primary schools throughout the year, fostering relationships with these schools.

Safeguarding

This year has seen a growth in the life of the church in many areas and so the safeguarding policies and practices in place have continued to be improved. LCCS is a member of www.thirtyone:eight.org who are experts in safeguarding standards. This is an invaluable resource and support, equipping us with training, accountability and advice.

The priorities of safeguarding continue, with updating and reviewing the policies, training of volunteers, managing teamwork, record keeping, maintaining regular communication, recruitment, and responding to any safeguarding concerns.

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

As the various children and youth groups change and grow the safeguarding practices continue to be monitored and updated. Practices put in place last year continue to work well, including t-shirts identifying kid and youth workers, safe use of toilets in a public shared building, data for outreach groups such as youth club and toddler group stored online, updating details on the information board that is used for the regular weekly children and youth work, both on Sunday and Friday.

This year we have seen the improved signing in of children to their groups and the collecting of children with their card numbers working efficiently. The register now has photos of children regularly attending in a file so they can be identified easily, and also a log book which is filled in each week with any feedback from the session or concerns. This is helpful for the various leaders involved and the youth leaders to have an overview. The Sunday babies and toddler group have had a new form to fill in for parents giving permission for any nappy or potty help required.

There is now a new monthly Church youth service 'Set the Fire' held at a different venue to the local Leisure Centre in which the Church normally meets. This is catered for with the correct ratio of leaders to youth and good communication with parents concerning the drop off and collection.

End of year meetings have happened with all children and youth group leaders. This ensures good communication to review the year, look at how effective the teaching resources and material have been, to share any issues and to look ahead to forthcoming changes.

The NewDay camp in July is now a regular event that has grown in the number of young people signing up to go from the church. Safeguarding practices include taking individuals that are known to the youth leaders and attend church youth meetings. As the leaders are responsible for them during the week, it is important they have a relationship with the family, and know their expectations. Communication is key with the parents and this has been done through email, zoom meetings and a WhatsApp group. A letter is read and signed by both the parent and young person agreeing to their code of conduct. Communication with the youth at the camp is done through daily meetings and a WhatsApp group, allowing them greater independence and freedom.

Health and Safety / First Aid

Risk assessments were conducted for events and for The Village Hub. All staff members received training in fire warden duties, manual handling, and desktop assessments. Additionally, eyesight tests are available to all staff.

Resources

Staffing

During the year under review, the charity employed an assistant Minister and an outreach coordinator, both full-time, and four part-time workers: a Minister, a youth worker, an administrator, and an administrative assistant.

LIFE COMMUNITY CHURCH STORRINGTON

TRUSTEES' REPORT (CONTINUED)

Financial review

For the year as a whole, the charity registered a deficit of £30,090 (2023-24: surplus of £6,697). The deficit is explained by the receipt, at the very end of 2023-24, of a single donation of £30,000 to support salary costs in 2024-25. The 2024-25 accounts thus have these salary costs, but not the supporting income, booked to the previous year.

Policy on reserves

The charity aims to maintain reserves adequate to continue its charitable operations. It is not however the Trustees' policy to seek to build reserves against asset depreciation. Major refurbishment or renewal is to be addressed by raising funds restricted to those ends, as with the acquisition and refurbishment of the Village Hub outreach centre. At the end of the year the total unrestricted reserves carried forward amounted to £450,164 (2024: £475,256). There is a further aim of maintaining cash balances equivalent to three months' expenditure.

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 (CONTINUED)

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 Charities (Accounts and Reports) Regulations 2008, 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.

Approved by the trustees of the charity on 7 January 2026 and signed on its behalf by:

.....
Tim Burr
Trustee

LIFE COMMUNITY CHURCH STORRINGTON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE COMMUNITY CHURCH STORRINGTON

I report to the trustees on my examination of the accounts of Life Community Church Storrington for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity 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 FCMA
Independent Examiners Ltd

7 January 2026

LIFE COMMUNITY CHURCH STORRINGTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	208,076	10,830	218,906	258,027
Charitable activities	3	17,720	-	17,720	9,763
Other trading activities	4	47,586	-	47,586	45,607
Investment income	5	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>2,009</u>
Total income		<u>275,823</u>	<u>10,830</u>	<u>286,653</u>	<u>315,406</u>
Expenditure on:					
Raising funds	6	47,370	-	47,370	41,488
Charitable activities	7	<u>253,545</u>	<u>15,828</u>	<u>269,373</u>	<u>267,221</u>
Total expenditure		<u>300,915</u>	<u>15,828</u>	<u>316,743</u>	<u>308,709</u>
Net (expenditure)/income		<u>(25,092)</u>	<u>(4,998)</u>	<u>(30,090)</u>	<u>6,697</u>
Net movement in funds		(25,092)	(4,998)	(30,090)	6,697
Reconciliation of funds					
Total funds brought forward		<u>475,256</u>	<u>7,319</u>	<u>482,575</u>	<u>475,878</u>
Total funds carried forward	16	<u>450,164</u>	<u>2,321</u>	<u>452,485</u>	<u>482,575</u>

The notes on pages 14 to 22 form an integral part of these financial statements.

LIFE COMMUNITY CHURCH STORRINGTON

BALANCE SHEET AS AT 30 APRIL 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	<u>367,761</u>	<u>376,156</u>
		<u>367,761</u>	<u>376,156</u>
Current assets			
Stocks	12	5,451	7,398
Debtors	13	10,967	11,862
Cash at bank and in hand		<u>70,850</u>	<u>87,843</u>
		87,268	107,103
Creditors: Amounts falling due within one year	14	<u>(2,544)</u>	<u>(684)</u>
Net current assets		<u>84,724</u>	<u>106,419</u>
Net assets		<u><u>452,485</u></u>	<u><u>482,575</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		2,321	7,319
Unrestricted income funds			
Unrestricted funds		<u>450,164</u>	<u>475,256</u>
Total funds	16	<u><u>452,485</u></u>	<u><u>482,575</u></u>

The financial statements on pages 12 to 22 were approved by the trustees, and authorised for issue on 7 January 2026 and signed on their behalf by:

.....
Tim Burr
Trustee

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

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.

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 2025 (CONTINUED)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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.

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	174,648	10,830	185,478	225,502
Gift aid reclaimed	33,428	-	33,428	32,525
	<u>208,076</u>	<u>10,830</u>	<u>218,906</u>	<u>258,027</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Events	17,682	-	17,682	9,763
Lettings	38	-	38	-
	<u>17,720</u>	<u>-</u>	<u>17,720</u>	<u>9,763</u>

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2024 £
Trading income;				
Shop sales	47,586	-	47,586	45,607
	<u>47,586</u>	<u>-</u>	<u>47,586</u>	<u>45,607</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	2,441	-	2,441	2,009
	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>2,009</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Costs of goods sold		25,717	25,717	23,138
Shop running costs		1,639	1,639	1,837
Attributable costs		1,502	1,502	1,108
Depreciation		-	-	930
Staff Costs	10	18,512	18,512	14,475
		<u>47,370</u>	<u>47,370</u>	<u>41,488</u>

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

7 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2025	Total 2024
	Note	£	£	£	£
Events		14,275	-	14,275	13,300
Gatherings		14,505	-	14,505	15,177
Local outreach		8,092	1,909	10,001	10,126
Missions	8	22,000	2,785	24,785	34,409
Other gift expense	8	-	-	-	200
Pastoral care	8	3,973	-	3,973	5,610
Premises and administration	10	55,519	-	55,519	46,973
Training and teaching	10	45,910	26	45,936	41,020
The Village Hub	10	2,503	6,750	9,253	18,744
Ukraine response	8	-	4,358	4,358	6,804
Youth and children	10	75,449	-	75,449	58,799
Independent examination		936	-	936	900
Depreciation		10,383	-	10,383	15,159
		<u>253,545</u>	<u>15,828</u>	<u>269,373</u>	<u>267,221</u>

8 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2025	2024	2025	2024
	£	£	£	£
Mission support and missionary gifts	<u>10,725</u>	<u>14,140</u>	<u>22,051</u>	<u>22,848</u>

9 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.

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	142,601	129,374
Social security costs	6,922	5,281
Pension costs	7,979	7,279
	<u>157,502</u>	<u>141,934</u>

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

	2025 No	2024 No
Employees	<u>6</u>	<u>5</u>

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

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 May 2024	403,573	32,070	435,643
Additions	<u>-</u>	<u>1,988</u>	<u>1,988</u>
At 30 April 2025	<u>403,573</u>	<u>34,058</u>	<u>437,631</u>
Depreciation			
At 1 May 2024	32,113	27,374	59,487
Charge for the year	<u>8,071</u>	<u>2,312</u>	<u>10,383</u>
At 30 April 2025	<u>40,184</u>	<u>29,686</u>	<u>69,870</u>
Net book value			
At 30 April 2025	<u>363,389</u>	<u>4,372</u>	<u>367,761</u>
At 30 April 2024	<u>371,460</u>	<u>4,696</u>	<u>376,156</u>

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

12 Stock

	2025	2024
	£	£
Stocks	<u>5,451</u>	<u>7,398</u>

13 Debtors

	2025	2024
	£	£
Prepayments	1,068	1,075
Accrued income	<u>9,899</u>	<u>10,787</u>
	<u>10,967</u>	<u>11,862</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,148	-
Other creditors	-	324
Accruals	<u>396</u>	<u>360</u>
	<u>2,544</u>	<u>684</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,979 (2024 - £7,279).

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

16 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
Current year				
Unrestricted funds				
General				
General Funds	475,256	275,823	(300,915)	450,164
Restricted funds				
Schein fund	500	2,720	(2,720)	500
Lord's Larder	674	1,235	(1,909)	-
Specific gifts	-	65	(65)	-
Outreach co-ordinator	-	6,750	(6,750)	-
The Village Hub	-	-	1,189	1,189
Life Community Ministries	30	40	(26)	44
Ukraine	6,115	20	(5,547)	588
	<u>7,319</u>	<u>10,830</u>	<u>(15,828)</u>	<u>2,321</u>
Total funds	<u>482,575</u>	<u>286,653</u>	<u>(316,743)</u>	<u>452,485</u>
				Balance at 30 April 2024 £
Prior year	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	
Unrestricted funds				
General				
General Funds	462,330	277,661	(264,735)	475,256
Restricted funds				
Schein fund	-	3,220	(2,720)	500
Lord's Larder	407	1,470	(1,203)	674
Specific gifts	-	110	(110)	-
Missions collections	-	4,340	(4,340)	-
Outreach co-ordinator	-	27,000	(27,000)	-
Life Community Ministries	42	1,605	(1,617)	30
Ukraine	13,099	-	(6,984)	6,115
	<u>13,548</u>	<u>37,745</u>	<u>(43,974)</u>	<u>7,319</u>
Total funds	<u>475,878</u>	<u>315,406</u>	<u>(308,709)</u>	<u>482,575</u>

LIFE COMMUNITY CHURCH STORRINGTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (CONTINUED)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2025 £
Tangible fixed assets	367,761	-	367,761
Current assets	84,947	2,321	87,268
Current liabilities	<u>(2,544)</u>	<u>-</u>	<u>(2,544)</u>
Total net assets	<u>450,164</u>	<u>2,321</u>	<u>452,485</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2024 £
Tangible fixed assets	376,156	-	376,156
Current assets	99,784	7,319	107,103
Current liabilities	<u>(684)</u>	<u>-</u>	<u>(684)</u>
Total net assets	<u>475,256</u>	<u>7,319</u>	<u>482,575</u>