

LONGCROFT CHURCH

England & Wales - Charity number 1174221

Details

Status Registered

Legal form CIO

Registered 2017-08-10

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

Contact

Address The Longcroft
Storeton Lane
Wirral
Merseyside
CH61 1BU

Phone 01516482042

Website www.longcroft.church

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN THE SCHEDULE HERETO INCLUDING CHRISTIAN WORSHIP, THE PREACHING OF THE GOSPEL AND ALL THE FUNCTIONS ASSOCIATED WITH THESE ENDS.

Activities: To advance the Christian Faith for the benefit of the public in accordance with the Statement of Faith set out in the Schedule hereto including Christian worship, the preaching of the gospel and all the functions associated with these ends.

Classification

- **How:** Provides Services
- **What:** Disability, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£139,161	£213,289	-	-
2023-12-31	£341,505	£262,099	-	-
2022-12-31	£310,531	£282,651	-	-
2021-12-31	£124,997	£136,807	-	-
2020-12-31	£170,385	£151,046	-	-

Trustees

Name	Role	Appointed
David Meeten	Chair	2017-08-10
LEE ANTON CHEUNG		2017-08-10
Phillip Neil Jones		2026-05-11
WILLIAM RICHARD PATON WORSLEY		2017-08-10

LONGCROFT CHURCH

England & Wales - Charity number 1174221

Accounts

Longcroft Church
Legal and Administrative Information

Charity Registration Number 1174221

Trustees Mr Lee Cheung Mr David Meeten (ch
Dr David Vine Mr Andrew White
Mr Richard Worsley

The existing trustees appoint any new trustees following the provisions laid out in the organisation's {

Legal Status Charitable Incorporated Organisations

Governing Document Trust Deed dated 10th August 2014

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set out in the Schedule hereto including Christian worship, the preaching of
associated with these ends

**Correspondence
Address** The Longcroft
Storeton Lane
Barnston
Wirral
CH61 1BU

Bankers Barclays Bank
Leicester
LE87 2BB

Solicitor Pearcelegal
2 The Square
Solihull
West Midlands
B91 3RB

Independent Examiner Ian Afflick
61 Bridge Street
Kington
Herefordshire
HR5 3DJ

Members Mr Bryan Dowley (to Sep 2024) Mr Peter Elks
Mr Roger Jacobs Mr Mark Jones
Mr Phil Jones Mr David Meeten
Dr David Vine

Wider Leadership Team
Mr Paul Bach Mr Lee Cheung
Mrs Lynda Cheung Mrs Elizabeth Crowther
Mr Paul Crowther Mr Peter Elks
Mr Roger Jacobs Mr Mark Jones
Mr Phil Jones Mr Christopher Knight

Mr David Meeten
Dr David Vine
Mr Richard Worsley

Mr Morris Rowlands
Mr Ben White

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**LONGCROFT CHURCH
TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2024**

The Trustees present their annual report and the independently examined accounts for the Year ended 31 :

Administrative Information

Fulfillment of the Aims

The Trustees work closely with the members of the CIO to deliver the purposes of the charity as described in its purposes, it is difficult to assess or measure the success of such work but there are many indications of including increased numbers attending, and contributing, as well as healthy finances

Organisation

It is the duty of the members of the CIO to exercise their powers to further the purposes of the CIO in accordance with the statement of faith. The charity trustees manage the affairs of the CIO and delegate to the Wider Leader all practical day to day matters of the CIO. A large number of volunteers contribute to the work of the CIO.

Public Benefit

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities under the charity to further its charitable purposes for the public benefit. The trustees have had regard to the Charity Commissioners guidance on public benefit, in particular the guidance on charities for the advancement of religion in planning their activities.

Objectives and Activities

Regular public meetings are held for worship and preaching of the gospel, both on Sundays and midweek in daytimes and evenings. A full programme is provided for children and young people.

Risk Assessment

Trustees review controls of key financial systems and other operational and business risks that the CIO face that there are established systems in place to mitigate the significant risks. Annual risk assessments are carried out by the wider leadership team. All members working with children, young people and vulnerable adults have been screened with The Disclosure and Barring Service (DBS).

Policies

The CIO has the following policies in place: Safeguarding, Vulnerable adults, Health and safety, Investments and interests, Social media, Complaints procedure, and Data protection.

Activities

There has been an extensive range of activities carried out by the CIO during the year, including meetings, community work, youth work, hospitality, ongoing support of home and overseas mission, all supported by a large team of volunteers. In addition, the CIO has been able to continue to provide hospitality for a number of Ukrainians in 2024.

Building and Maintenance

Ongoing general maintenance of the house and grounds has continued throughout the year in order to ensure the Longcroft estate is well looked after and in a good state of repair.

Transactions with Trustees and Rental Agreements

Transactions with Trustees and Connected Persons are set out in the notes to the Accounts.

Financial Policy

The financial position of the Charity is clearly set out in the accounts that follow this report. A large proportion of income has been by voluntary donation. It is the CIO's policy not to engage in fundraising activities. There is no other income. It has been the policy of the CIO to give away as much as is possible from our income after all the necessary expenses have been met. A large proportion of the donations has been to work abroad. Gifts are made to individuals and organisations on the basis of perceived need

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David Meeten

30th April 2025

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LONGCROFT CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2024

31 12 24

INCOME & EXPENDITURE	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
INCOMING RESOURCES		£	£	£	£
<i>Offerings & Donations Received</i>	1	71,549	52,147	123,696	324,013
Activities in furtherance of the charity's objects					
Bookstall Sales		303		303	353
Other Trading		3,179		3,179	2,625
<i>Investment Income & Interest</i>					
Grants received			3,700	3,700	6800
Accommodation Contributions		7,923		7,923	7,505
Interest Received		25		25	
Other Income	2	335		335	209
TOTAL INCOMING RESOURCES		83,314	55,847	139,161	341,505
Less: RESOURCES EXPENDED					
<i>Charitable Expenditure</i>					
<i>Costs of activities in furtherance of the objects of the charity</i>					
Mission		49,980	31,199	81,179	61,919
Ministry		23,722	4,045	27,767	15,625
Children & Young People		4,323		4,323	3,685
Outreach		4,081		4,081	3,710
Poor Relief & Foreign Aid		11,609	14,538	26,147	92,741
Other Events & Trading Expenses		1,635		1,635	1,444
Bookstall Cost of Sales		179		179	438
Residential Property Costs	1	63,141	240	63,381	77,869
		158,670	50,022	208,692	257,431
<i>Support costs</i>	1	3,727		3,727	3,888
<i>Governance</i>	1	870		870	780
TOTAL RESOURCES EXPENDED		163,267	50,022	213,289	262,099
NET (OUTGOING)/INCOMING RESOURCES For the Year		-79,953	5,825	-74,128	79,406
FUND BALANCES as at 1st January 2024		1,838,258	5,484	1,843,742	1,764,336
as at 31st December 2024		1,758,305	11,309	1,769,614	1,843,742

**LONGCROFT CHURCH
BALANCE SHEET
AS AT 31ST DECEMBER 2024**

		31 12 24		31 12 23	
	Notes	£	£	£	£
FIXED ASSETS	3				
Freehold Land & Buildings		1,653,668		1,652,818	
Equipment		21,923		21,496	
Furniture & Fittings		20,362		13,343	
Worship & Library Books		372		466	
Current Assets		1,696,325		1,688,123	
Bookstall Stock		431		419	
Debtors & Prepayments		12,673		12,816	
Cash at Bank and in Hand		65,561		146,938	
		78,666		160,173	
Less: Current Liabilities payable within one year					
Creditors & Accruals		5,377		4,554	
NET CURRENT ASSETS			73,289		155,619
NET ASSETS		£ 1,769,614		£ 1,843,742	

Represented By:

FUNDS

Unrestricted

General	1,288,305	1,368,258
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Revaluation Reserve	470,000	470,000
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Restricted

	11,309	5,484
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	£ 1,769,614	£ 1,843,742
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Approved by Trustees

12th May 2025

.....
Richard Worsley Trustee

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

I report on the accounts of the CIO for the Year ended 31st December 2024, which are set out on pages 1 to

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the A requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to st basis of procedures specified in the General Directions given by the Charity Commissioners under Section 1 the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissior an audit under Regulation 31(f), according to a dispensation granted 8th June 2019. An examination include the accounting records kept by the Trust and a comparison of the accounts presented with those records. It consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Tru concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequ express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting require have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the acc reached.

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Accountant
61 Bridge Street
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Herefordshire
HR5 3DJ
28 th May 2025

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LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. Gifts to Restricted Funds are accounted for upon receipt, the Restricted Tax Refunds are included when net donations are received.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Gifts from Residents and Grants are recorded as income only when received. Income Tax recoverable from donations is included at the date net donations are received, and where appropriate included as a debtor at Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or where they are raised for particular restricted purposes.

Centre expenses are not wholly directly charitable in nature; properties held are partly of an investment nature. Donations are received from residents and certain administrative functions are performed there. However, accommodation provided for Christian workers and their families as well as to short and medium-term guests is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the community and the major use of the buildings.

All Fixed Assets were valued at 01/01/18, when they were transferred from the charitable trust and are depreciated at appropriate rates thereafter. Freehold properties were revalued during the year.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised.

Properties are not annually revalued unless, in the opinion of the Trustees, previous valuations are misleading. Depreciation is provided for the same reason.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION & REVALUATION OF FIXED ASSETS

Depreciation is provided, other than on Properties, on the reducing balance method (unless otherwise shown) on expected useful lives, at the following rates:-

Equipment	20%
Furniture & Fittings	10%
Worship & Library Books	10% (Straight line)

It is not thought that there is any merit in depreciating Freehold Property, especially with a recent revaluation. This policy will be reviewed if and when the prevailing circumstances alter.

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LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024

3. FIXED ASSET MOVEMENTS	Freehold Properties & Improvements	Equipment	Furniture & Fittings	Worship & Library Books	Total
Cost or Valuation	£	£	£	£	£
Valuation as at 1st January 2024	1,645,000	6,911	2,529	944	1,655,384
Cost as at 1st January 2024	7,818	34,522	20,937	105	63,382
Additions in Year	850	5,933	9,282		16,065
	<u>1,653,668</u>	<u>47,366</u>	<u>32,748</u>	<u>1,049</u>	<u>1,734,831</u>
Less: Disposals in year		-95			-95
	<u>1,653,668</u>	<u>47,271</u>	<u>32,748</u>	<u>1,049</u>	<u>1,734,736</u>
Depreciation					
As at 1st January 2024		19,937	10,123	583	30,643
On Disposals		-70			-70
Charge for the Year		5,481	2,263	94	7,838
		<u>25,348</u>	<u>12,386</u>	<u>677</u>	<u>38,411</u>
Net Book Value at 31st December 2024	<u>1,653,668</u>	<u>21,923</u>	<u>20,362</u>	<u>372</u>	<u>1,696,325</u>
Net Book Value at 1st January 2024	1,652,818	21,496	13,343	466	1,688,123

4. FUNDS & FUND TRANSFERS

There are a variety of Restricted Funds for specific individuals, other Christian Works and specific purpose

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Purposes	Restricted (Note 4)	Total
	£	£	£
Fixed Assets	1,696,325		1,696,325
Current Assets	67,357	11,309	78,666
Current Liabilities	5,377		-5,377
Fund Balance	<u>1,769,059</u>	<u>11309</u>	<u>1,769,614</u>

6. TRUSTEES EXPENSES

One (Year to 31 12 23 - two) Trustees received gifts of £1,820 (Year to 31 12 23 - £1,820) in re Christian ministry.

Two (Year to 31 12 2023 - two) persons related to two (Year to 31 12 2023- two) Trustees rec In the Year to 31 12 2023only £6,600 was received by persons related to one trustee to supp as Ministers and Missionaries.

One (Year to 31 12 23 - one) charity which has a Trustee in common with Longcroft Church rec (Year to 31 12 23 - £625).

Other than reimbursement of expenses, there were no other payments to, or contracts with Tr Connected persons

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 745 (Year to 31 12 23 - £ 835) for the Independent Exarr preparation of the accounts.

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LONGCROFT CHURCH

England & Wales - Charity number 1174221

Accounts

Longcroft Church
Legal and Administrative Information

Charity Registration Number 1174221

Trustees Mr Lee Cheung Mr David Meeten (chairman)
Dr David Vine Mr Andrew White
Mr Richard Worsley

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing document

Legal Status Charitable Incorporated Organisation

Governing Document Trust Deed dated 10th August 2017

Objects To advance the Christian Faith for the benefit of the public in accordance with the provisions set out in the Schedule hereto including Christian worship, the preaching of the Gospel and other activities associated with these ends

Correspondence Address The Longcroft
Storeton Lane
Barnston
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Bankers Barclays Bank
26 Pensby Road
Heswall
Wirral
CH60 7RR

Solicitor Pearcelegal
2 The Square
Solihull
West Midlands
B91 3RB

Independent Examiner Ian Afflick
61 Tatton Road North
Heaton Moor
Stockport Cheshire
SK4 4QX

Members Mr Bryan Dowley Mr Peter Elks
Mr Roger Jacobs Mr Mark Jones
Mr David Meeten Dr David Vine

Wider Leadership Team
Mr Paul Bach Mr Lee Cheung
Mrs Lynda Cheung Mr Bryan Dowley
Mr Peter Elks Mr Roger Jacobs
Mrs Helen Jacobs Mr Mark Jones
Mr Christopher Knight Mr David Meeten
Mr Morris Rowlands Dr David Vine

Mr Andrew White Mr Ben White
Mr Richard Worsley

governing Trust deed

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**LONGCROFT CHURCH
TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2023**

The Trustees present their annual report and the independently examined accounts for the Year ended 31 :

Administrative Information

Fulfillment of the Aims

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Risk Assessment

Trustees review controls of key financial systems and other operational and business risks that the CIO face that there are established systems in place to mitigate the significant risks. Further Covid-specific risk assessments taken place over the past year in order for face-to-face gatherings, as and when appropriate, to be deemed in keeping with Government guidelines. All members working with children, young people and vulnerable people have been registered with The Disclosure and Barring Service (DBS).

Policies

The CIO has the following policies in place: Safeguarding, Vulnerable adults, Health and safety, Investments and interests, Social media, Complaints procedure, and Data protection.

Activities

There has been an extensive range of activities carried out by the CIO during the year, including meetings, community work, youth work, hospitality, ongoing support of home and overseas mission, all supported by a large team of volunteers. In addition, the CIO has been able to continue to provide hospitality for a number of Ukrainians in 2023.

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David Meeten

16th April 2024

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LONGCROFT CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2023

31 12 23

INCOME & EXPENDITURE	Notes	Unrestricted	Restricted	Total	Total
INCOMING RESOURCES		Funds	Funds	2023	2022
		£	£	£	£
<i>Offerings & Donations Received</i>	1	223,679	100,334	324,013	297,843
Activities in furtherance of the charity's objects					
Bookstall Sales		353		353	397
Other Trading		2,625		2,625	1,615
<i>Investment Income & Interest</i>					
Grants received			6,800	6,800	
Contributions from Residents		7,505		7,505	9,133
Interest Received					51
Other Income	2	209		209	1,492
TOTAL INCOMING RESOURCES		<u>234,371</u>	<u>107,134</u>	<u>341,505</u>	<u>310,531</u>
Less: RESOURCES EXPENDED					
<i>Charitable Expenditure</i>					
<i>Costs of activities in furtherance of the objects of the charity</i>					
Mission		34,325	27,594	61,919	135,163
Ministry		10,709	4,916	15,625	24,369
Children & Young People		3,685		3,685	1,337
Outreach		3,710		3,710	1,342
Poor Relief & Foreign Aid		26,008	66,733	92,741	47,980
Other Trading Expenses		1,444		1,444	1,890
Bookstall Cost of Sales		438		438	194
Residential Property Costs	1	71,069	6,800	77,869	65,277
		<u>151,388</u>	<u>106,043</u>	<u>257,431</u>	<u>277,552</u>
<i>Support costs</i>	1	3,888		3,888	4,319
<i>Governance</i>	1	780		780	780
TOTAL RESOURCES EXPENDED		<u>156,056</u>	<u>106,043</u>	<u>262,099</u>	<u>282,651</u>
NET INCOMING RESOURCES For the Year		<u>78,315</u>	<u>1,091</u>	<u>79,406</u>	<u>27,880</u>
Inter-Fund Transfer		400	-400		
FUND BALANCES as at 1st January 2023		<u>1,759,543</u>	<u>4,793</u>	<u>1,764,336</u>	<u>1,736,456</u>
as at 31st December 2023		<u>1,838,258</u>	<u>5,484</u>	<u>1,843,742</u>	<u>1,764,336</u>

**LONGCROFT CHURCH
BALANCE SHEET
AS AT 31ST DECEMBER 2023**

		31 12 23		31 12 22	
	Notes	£	£	£	£
FIXED ASSETS	3				
Freehold Land & Buildings		1,652,818		1,648,620	
Equipment		21,496		16,804	
Furniture & Fittings		13,343		14,826	
Worship & Library Books		466		571	
Current Assets		1,688,123		1,680,821	
Bookstall Stock		419		519	
Debtors & Prepayments		12,816		36,807	
Cash at Bank and in Hand		146,937		51,369	
		160,173		88,695	
Less: Current Liabilities payable within one year					
Creditors & Accruals		4,554		5,180	
NET CURRENT ASSETS		155,619		83,515	
NET ASSETS		£ 1,843,742		£ 1,764,336	
Represented By:					
FUNDS					
<i>Unrestricted</i>					
General		1,368,258		1,289,543	
Revaluation Reserve		470,000		470,000	
<i>Restricted</i>					
		5,484		4,793	
		£ 1,843,742		£ 1,764,336	

Approved by Trustees

13th May 2024

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Richard Worsley Trustee

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YEAR ENDED 31ST DECEMBER 2023

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Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended for use by the Trust. Only acquisitions of £200 and over are capitalised.

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Current Liabilities are shown at settlement value.

2. DEPRECIATION & REVALUATION OF FIXED ASSETS

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Furniture & Fittings	10%
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LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023

3. FIXED ASSET MOVEMENTS	Freehold Properties & Improvements	Equipment	Furniture & Fittings	Worship & Library Books	Total
Cost or Valuation	£	£	£	£	£
Valuation as at 1st January 2023	1,645,000	6,911	2,529	944	1,655,384
Cost as at 1st January 2023	3,620	24,509	20,937	105	49,171
Additions in Year	4,198	10,093			14,291
	<u>1,652,818</u>	<u>41,513</u>	<u>23,466</u>	<u>1,049</u>	<u>1,718,846</u>
Less: Disposals in year		-80			-80
	<u>1,652,818</u>	<u>41,433</u>	<u>23,466</u>	<u>1,049</u>	<u>1,718,766</u>
Depreciation					
As at 1st January 2023		14,616	8,640	478	23,734
On Disposals		-54			-54
Charge for the Year		5,375	1,483	105	6,963
		<u>19,937</u>	<u>10,123</u>	<u>583</u>	<u>30,643</u>
Net Book Value at 31st December 2023	<u>1,652,818</u>	<u>21,496</u>	<u>13,343</u>	<u>466</u>	<u>1,688,123</u>
Net Book Value at 1st January 2022	<u>1,652,818</u>	<u>16,804</u>	<u>14,826</u>	<u>571</u>	<u>1,680,821</u>

4. FUNDS & FUND TRANSFERS

There are a variety of Restricted Funds for specific individuals, other Christian Works and specific purpose

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Purposes	Restricted (Note 4)	Total
	£	£	£
Fixed Assets	1,688,123		1,688,123
Current Assets	154,689	5,484	160,173
Current Liabilities	4,554		-4,554
Fund Balance	<u>1,847,366</u>	<u>5484</u>	<u>1,843,742</u>

6. TRUSTEES EXPENSES

Two (Year to 31 12 22 - two) Trustees received gifts of £1,820 (Year to 31 12 22 - £1,570) in re Christian ministry.

Two (Year to 31 12 2022-three) persons related to two (Year to 31 12 2022- two) Trustees re (Year to 31 12 2022- £5,650) to support them as Ministers and Missionaries.

One (Year to 31 12 22 - one) charity which has a Trustee in common with Longcroft Church re (Year to 31 12 22 - £100) in the Year.

Other than reimbursement of expenses, there were no other payments to, or contracts with TI Connected persons

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 745 (Year to 31 12 22 - £ 745) for the Independent Exam preparation of the accounts.

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LONGCROFT CHURCH

England & Wales - Charity number 1174221

Accounts

Longcroft Church

Legal and Administrative Information

Charity Registration Number 1174221

Trustees Mr Lee Cheung Mr Derrick Harrison (resigned 08 11 2022)
Mr David Meeten (chairman) Dr David Vine
Mr Andrew White Mr Richard Worsley

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing Trust deed

Legal Status Charitable Incorporated Organisation

Governing Document Trust Deed dated 10th August 2017

Objects To advance the Christian Faith for the benefit of the public in accordance with the Statement of Faith set out in the Schedule hereto including Christian worship, the preaching of the gospel and all the functions associated with these ends

Correspondence Address The Longcroft
Storeton Lane
Barnston
Wirral
CH61 1BU

Bankers Barclays Bank
26 Pensby Road
Heswall
Wirral
CH60 7RR

Solicitor Pearcelegal
2 The Square
Solihull
West Midlands
B91 3RB

Independent Examiner Ian Afflick
61 Tatton Road North,
Heaton Moor
Stockport Cheshire
SK4 4QX

Members Mr Bryan Dowley Mr Peter Elks
Mr Roger Jacobs Mr Mark Jones
Mr David Meeten Dr David Vine

Wider Leadership Team
Mr Paul Bach Mr Lee Cheung
Mrs Lynda Cheung Mr Bryan Dowley
Mr Peter Elks Mr Roger Jacobs
Mrs Helen Jacobs Mr Mark Jones
Mr Christopher Knight Mr David Meeten
Mr Morris Rowlands Dr David Vine
Mr Andrew White Mr Ben White
Mr Richard Worsley

LONGCROFT CHURCH

**TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2022**

The Trustees present their annual report and the independently examined accounts for the Year ended 31 12 22

Administrative Information

Fulfillment of the Aims

The Trustees work closely with the members of the CIO to deliver the purposes of the charity as described above. In view of its purposes, it is difficult to assess or measure the success of such work but there are many indications of progress, including increased numbers attending, and contributing, as well as healthy finances

Organisation

It is the duty of the members of the CIO to exercise their powers to further the purposes of the CIO in accordance with the statement of faith. The charity trustees manage the affairs of the CIO and delegate to the Wider Leadership Team in all practical day to day matters of the CIO. A large number of volunteers contribute to the work of the CIO.

Public Benefit

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities undertaken by the charity to further its charitable purposes for the public benefit. The trustees have had regard to the Charity Commissioners guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities.

Objectives and Activities

Regular public meetings are held for worship and preaching of the gospel, both on Sundays and midweek in both daytimes and evenings. A full programme is provided for children and young people.

Risk Assessment

Trustees review controls of key financial systems and other operational and business risks that the CIO faces and confirm that there are established systems in place to mitigate the significant risks. Further Covid-specific risk assessments have taken place over the past year in order for face-to-face gatherings, as and when appropriate, to be deemed Covid secure, in keeping with Government guidelines. All members working with children, young people and vulnerable adults have been registered with The Disclosure and Barring Service (DBS).

Policies

The CIO has the following policies in place: Safeguarding, Vulnerable adults, Health and safety, Investments, Conflict of interests, Social media, Complaints procedure, and Data protection.

Activities

There has been an extensive range of activities carried out by the CIO during the year, including meetings, children's and youth work, hospitality, support of home and overseas mission, all supported by a large team of volunteers. Many of these activities have had to take place by virtual means at times due to the Covid pandemic and if face to face activities have at times been permitted, they have been carried out in a Covid secure manner.

Building and Maintenance

Ongoing general maintenance of the house and grounds has continued throughout the year in order to ensure that the Longcroft estate is well looked after and in a good state of repair.

Transactions with Trustees and Rental Agreements

Transactions with Trustees and Connected Persons are set out in the notes to the Accounts.

Financial Policy

The financial position of the Charity is clearly set out in the accounts that follow this report. A large proportion of the income has been by voluntary donation. It is the CIO's policy not to engage in fundraising activities. There is some rental income. It has been the policy of the CIO to give away as much as is possible from our income after all the necessary expenses have been met. A large proportion of the donations has been to work abroad. Gifts are made to like-minded individuals and organisations on the basis of perceived need

.....
David Meeten

9th May 2023

LONGCROFT CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2022**

31 12 22

INCOME & EXPENDITURE	Notes	Unrestricted	Restricted	Total	Total
INCOMING RESOURCES		Funds	Funds	2022	2021
		£	£	£	£
<i>Offerings & Donations Received</i>	1	157,488	140,355	297,843	116,897
<i>Activities in furtherance of the charity's objects</i>					
Bookstall CD & DVD Sales		397		397	346
Other Trading		1,615		1,615	828
<i>Investment Income & Interest</i>					
Contributions from Residents		9,133		9,133	5,980
Interest Received		51		51	1
Other Income	2	1,492	-	1,492	945
TOTAL INCOMING RESOURCES		170,176	140,355	310,531	124,997
Less: RESOURCES EXPENDED					
<i>Charitable Expenditure</i>					
<i>Costs of activities in furtherance of the objects of the charity</i>					
Mission		22,378	114,127	136,505	50,874
Ministry		20,334	4,035	24,369	12,024
Children & Young People		1,337	-	1,337	893
Residential Property Costs	1	65,277	-	65,277	51,978
Poor Relief & Foreign Aid		30,280	17,700	47,980	14,465
Bookstall CD & DVD Cost of Sales		194		194	369
Other Trading Expenses		1,890		1,890	1,083
		141,690	135,862	277,552	131,686
<i>Support costs</i>	1	4,319		4,319	4,210
<i>Governance</i>	1	780		780	911
TOTAL RESOURCES EXPENDED		146,789	135,862	282,651	136,807
NET (OUTGOING)/ INCOMING RESOURCES					
For the Year		23,387	4,493	27,880	(11,810)
FUND BALANCES as at 1st January 2022		1,736,156	300	1,736,456	1,748,266
as at 31st December 2022		1,759,543	4,793	1,764,336	1,736,456

LONGCROFT CHURCH

**BALANCE SHEET
AS AT 31ST DECEMBER 2022**

	Notes	31 12 22		31 12 21	
	3	£	£	£	£
FIXED ASSETS					
Freehold Land & Buildings		1,648,620		1,648,620	
Equipment		16,804		13,409	
Furniture & Fittings		14,826		16,474	
Worship & Library Books		571		568	
			1,680,821		1,679,071
Current Assets					
Bookstall CD & DVD Stocks		519		441	
Debtors & Prepayments		36,807		11,309	
Cash at Bank and in Hand		51,369		47,822	
		88,695		59,572	
Less: Current Liabilities payable within one year					
Creditors & Accruals		(5,180)		(2,188)	
NET CURRENT ASSETS			83,515		57,384
NET ASSETS		£	1,764,336	£	1,736,455
Represented By:					
FUNDS					
<i>Unrestricted</i>					
General			1,289,543		1,266,155
Revaluation Reserve			470,000		470,000
<i>Restricted</i>	4		4,793		300
	5	£	1,764,336	£	1,736,455

Approved by Trustees 9th May 2023

.....
Richard Worsley Trustee

LONGCROFT CHURCH

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

I report on the accounts of the CIO for the Year ended 31st December 2022, which are set out on pages 1 to 7

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners, instead of an audit under Regulation 31(f), according to a dispensation granted 8th June 2019. An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I Afflick
Accountant
61 Tatton Road North
Heaton Moor
STOCKPORT
Cheshire
SK4 4QX

13th October 2023

LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when net donations are received.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Gifts from Residents and Grants are recorded as income only when received. Income Tax recoverable from Gift Aid donations is included at the date net donations are received, and where appropriate included as a debtor at the Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Centre expenses are not wholly directly charitable in nature; properties held are partly of an investment nature, since donations are received from residents and certain administrative functions are performed there. However, accommodation provided for Christian workers and their families as well as to short and medium-term guests is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the local community and the major use of the buildings.

All Fixed Assets were valued at 01 01 18, when they were transferred from the charitable trust and are depreciated at appropriate rates thereafter. Freehold properties were revalued during the year.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised.

Properties are not annually revalued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided for the same reason.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION & REVALUATION OF FIXED ASSETS

Depreciation is provided, other than on Properties, on the reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:-

Equipment	20%
Furniture & Fittings	10%
Worship & Library Books	10% (Straight line)

It is not thought that there is any merit in depreciating Freehold Property, especially with a recent revaluation, though this policy will be reviewed if and when the prevailing circumstances alter.

LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

3. FIXED ASSET MOVEMENTS	Freehold Properties & Improvements	Equipment	Furniture & Fittings	Worship & Library Books	Total
	£	£	£		£
Cost or Valuation					
Valuation as at 1st January 2022	1,645,000	6,911	2,529	944	1,655,384
Cost as at 1st January 2022	3,620	16,913	20,938		41,471
Additions in Year	-	7,596	-	111	7,707
	<u>1,648,620</u>	<u>31,420</u>	<u>23,467</u>	<u>1,055</u>	<u>1,704,562</u>
Less: Disposals in year	-	-	-	(6)	(6)
	<u>1,648,620</u>	<u>31,420</u>	<u>23,467</u>	<u>1,049</u>	<u>1,704,556</u>
Depreciation					
As at 1st January 2022		10,415	6,993	376	17,784
Charge for the Year		4,200	1,647	102	5,949
		<u>14,615</u>	<u>8,640</u>	<u>478</u>	<u>23,733</u>
Net Book Value at 31st December 2022	1,648,620	16,805	14,827	571	1,680,823
Net Book Value at 1st January 2022	<u>1,648,620</u>	<u>13,409</u>	<u>16,474</u>	<u>568</u>	<u>1,679,071</u>

4. FUNDS & FUND TRANSFERS

There are a variety of Restricted Funds for specific individuals, other Christian Works and specific purposes.

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General	Purposes	Restricted (Note 4)	Total
		£	£	£
Fixed Assets		1,680,821		1,680,821
Current Assets		83,902	4,793	88,695
Current Liabilities		(5,180)		(5,180)
Fund Balance		<u>1,759,543</u>	<u>4,793</u>	<u>1,764,336</u>

6. TRUSTEES EXPENSES

Two (Year to 31 12 21 - one) Trustees received gifts of £1,570 (Year to 31 12 21 - £1,270) in recognition of their Christian ministry.

In the Year to 31 12 2022 only, three persons related to two Trustees received £5,650 to support them as Ministers and Missionaries.

One (Year to 31 12 21 - two) charities which have a Trustee in common with Longcroft Church received £100 (Year to 31 12 21 - £2,311) in the Year.

Other than reimbursement of expenses, there were no other payments to, or contracts with Trustees or Connected persons.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 745 (Year to 31 12 21 - £ 695) for the Independent Examination and preparation of the accounts.

LONGCROFT CHURCH

England & Wales - Charity number 1174221

Accounts

Longcroft Church

Legal and Administrative Information

Charity Registration Number 017754

Trustees	Mr Lee Cheung	Mr Derrick Harrison
	Mr David Meeten (chairman)	Dr David Vine
	Mr Andrew White	Mr Richard Worsley

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing Trust deed

Legal Status Charitable Incorporated Organisation

Governing Document Trust Deed dated 10th August 2017

Objects To advance the Christian Faith for the benefit of the public in accordance with the Statement of Faith set out in the Schedule hereto including Christian worship, the preaching of the gospel and all the functions associated with these ends

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Solicitor Pearcelegal
2 The Square
Solihull
West Midlands
B91 3RB

Independent Examiner Ian Afflick FCA
336a Wellington Road North,
Heaton Chapel
Stockport Cheshire
SK4 5DA

Members	Mr Bryan Dowley	Mr Peter Elks
	Mr Roger Jacobs	Mr Mark Jones
	Mr David Meeten	Dr David Vine

Wider Leadership Team

Mr Paul Bach	Mr Lee Cheung
Mrs Lynda Cheung	Mr Bryan Dowley
Mr Peter Elks	Mr Roger Jacobs
Mrs Helen Jacobs	Mr Mark Jones
Mr Christopher Knight	Mr David Meeten
Mr Morris Rowlands	Dr David Vine
Mr Andrew White	Mr Ben White
Mr Richard Worsley	

LONGCROFT CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2021

The Trustees present their annual report and the independently examined accounts for the Year ended 31 12 21

Administrative Information

Fulfillment of the Aims

The Trustees work closely with the members of the CIO to deliver the purposes of the charity as described above. In view of its purposes, it is difficult to assess or measure the success of such work but there are many indications of progress, including increased numbers attending, and contributing, as well as healthy finances

Organisation

It is the duty of the members of the CIO to exercise their powers to further the purposes of the CIO in accordance with the statement of faith. The charity trustees manage the affairs of the CIO and delegate to the Wider Leadership Team in all practical day to day matters of the CIO. A large number of volunteers contribute to the work of the CIO.

Public Benefit

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities undertaken by the charity to further its charitable purposes for the public benefit. The trustees have had regard to the Charity Commissioners guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities.

Objectives and Activities

Regular public meetings are held for worship and preaching of the gospel, both on Sundays and midweek in both daytimes and evenings. A full programme is provided for children and young people.

Risk Assessment

Trustees review controls of key financial systems and other operational and business risks that the CIO faces and confirm that there are established systems in place to mitigate the significant risks. Further Covid-specific risk assessments have taken place over the past year in order for face-to-face gatherings, as and when appropriate, to be deemed Covid secure, in keeping with Government guidelines. All members working with children, young people and vulnerable adults have been registered with The Disclosure and Barring Service (DBS).

Policies

The CIO has the following policies in place: Safeguarding, Vulnerable adults, Health and safety, Investments, Conflict of interests, Social media, Complaints procedure, and Data protection.

Activities

There has been an extensive range of activities carried out by the CIO during the year, including meetings, children's and youth work, hospitality, support of home and overseas mission, all supported by a large team of volunteers. Many of these activities have had to take place by virtual means at times due to the Covid pandemic and if face to face activities have at times been permitted, they have been carried out in a Covid secure manner.

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Ongoing general maintenance of the house and grounds has continued throughout the year in order to ensure that the Longcroft estate is well looked after and in a good state of repair.

Transactions with Trustees and Rental Agreements

Transactions with Trustees and Connected Persons are set out in the notes to the Accounts.

Financial Policy

The financial position of the Charity is clearly set out in the accounts that follow this report. A large proportion of the income has been by voluntary donation. It is the CIO's policy not to engage in fundraising activities. There is some rental income. It has been the policy of the CIO to give away as much as is possible from our income after all the necessary expenses have been met. A large proportion of the donations has been to work abroad. Gifts are made to like-minded individuals and organisations on the basis of perceived need

.....
David Meeten

9th May 2022

LONGCROFT CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2021**

31 12 21

INCOME & EXPENDITURE	Notes	Unrestricted	Restricted	Total	Total
INCOMING RESOURCES		Funds	Funds		
		£	£	£	£
<i>Offerings & Donations Received</i>	1	74,530	42,367	116,897	160,438
<i>Activities in furtherance of the charity's objects</i>					
Bookstall CD & DVD Sales		346		346	256
Other Trading		828		828	357
<i>Investment Income & Interest</i>					
Contributions from Residents		5,980		5,980	7,807
Interest Received		1		1	1
Other Income	2	945	-	945	1,526
TOTAL INCOMING RESOURCES		82,630	42,367	124,997	170,385
Less: RESOURCES EXPENDED					
<i>Charitable Expenditure</i>					
<i>Costs of activities in furtherance of the objects of the charity</i>					
Mission		19,896	30,978	50,874	44,232
Ministry		7,408	4,616	12,024	16,006
Children & Young People		893	-	893	452
Residential Property Costs	1	51,978	-	51,978	48,629
Poor Relief & Foreign Aid		7,692	6,773	14,465	35,352
Bookstall CD & DVD Cost of Sales		369		369	154
Other Trading Expenses		1,083		1,083	390
		89,319	42,367	131,686	145,215
<i>Support costs</i>	1	4,210		4,210	4,861
<i>Governance</i>	1	911		911	970
TOTAL RESOURCES EXPENDED		94,440	42,367	136,807	151,046
NET (OUTGOING)/ INCOMING RESOURCES					
For the Year		(11,810)	-	(11,810)	19,339
FUND BALANCES as at 1st January 2021		1,747,966	300	1,748,266	1,728,927
as at 31st December 2021		1,736,156	300	1,736,456	1,748,266

LONGCROFT CHURCH

**BALANCE SHEET
AS AT 31ST DECEMBER 2021**

	Notes	31 12 21		31 12 20	
	3	£	£	£	£
FIXED ASSETS					
Freehold Land & Buildings		1,648,620		1,648,620	
Equipment		13,409		11,386	
Furniture & Fittings		16,474		17,219	
Worship & Library Books		568		662	
			1,679,071		1,677,887
Current Assets					
Bookstall CD & DVD Stocks		441		615	
Debtors & Prepayments		11,309		18,527	
Cash at Bank and in Hand		47,823		56,414	
		59,573		75,556	
Less: Current Liabilities payable within one year					
Creditors & Accruals		(2,188)		(5,177)	
NET CURRENT ASSETS			57,385		70,379
NET ASSETS		£	1,736,456	£	1,748,266
Represented By:					
FUNDS					
<i>Unrestricted</i>					
General			1,266,156		1,277,966
Revaluation Reserve			470,000		470,000
<i>Restricted</i>	4		300		300
	5	£	1,736,456	£	1,748,266

Approved by Trustees 9th May 2022

.....
Richard Worsley Trustee

LONGCROFT CHURCH

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

I report on the accounts of the CIO for the Year ended 31st December 2021, which are set out on pages 1 to 7

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners, instead of an audit under Regulation 31(f), according to a dispensation granted 8th June 2019. An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I Afflick FCA
Chartered Accountant
336a Wellington Road North
Heaton Chapel
STOCKPORT
Cheshire
SK4 5DA

5th July 2022

LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when net donations are received.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Gifts from Residents and Grants are recorded as income only when received. Income Tax recoverable from Gift Aid donations is included at the date net donations are received, and where appropriate included as a debtor at the Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Centre expenses are not wholly directly charitable in nature; properties held are partly of an investment nature, since donations are received from residents and certain administrative functions are performed there. However, accommodation provided for Christian workers and their families as well as to short and medium-term guests is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the local community and the major use of the buildings.

All Fixed Assets were valued at 01 01 18, when they were transferred from the charitable trust and are depreciated at appropriate rates thereafter. Freehold properties were revalued during the year.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised.

Properties are not annually revalued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided for the same reason.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION & REVALUATION OF FIXED ASSETS

Depreciation is provided, other than on Properties, on the reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:-

Equipment	20%
Furniture & Fittings	10%
Worship & Library Books	10% (Straight line)

It is not thought that there is any merit in depreciating Freehold Property, especially with a recent revaluation, though this policy will be reviewed if and when the prevailing circumstances alter.

LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

3. FIXED ASSET MOVEMENTS	Freehold Properties & Improvements	Equipment	Furniture & Fittings	Worship & Library Books	Total
Cost or Valuation	£	£	£		£
Valuation as at 1st January 2021	1,645,000	6,911	2,529	944	1,655,384
Cost as at 1st January 2021	3,620	11,401	19,852		34,873
Additions in Year	-	5,512	1,085	-	6,597
	<u>1,648,620</u>	<u>23,824</u>	<u>23,466</u>	<u>944</u>	<u>1,696,854</u>
Depreciation					
As at 1st January 2021		6,926	5,162	282	12,370
Charge for the Year		3,489	1,831	94	5,414
		<u>10,415</u>	<u>6,993</u>	<u>376</u>	<u>17,784</u>
Net Book Value at 31st December 2021	1,648,620	13,409	16,473	568	1,679,070
Net Book Value at 1st January 2021	<u>1,648,620</u>	<u>11,386</u>	<u>17,219</u>	<u>662</u>	<u>1,677,887</u>

4. FUNDS & FUND TRANSFERS

There are a variety of Restricted Funds for specific individuals, other Christian Works and specific purposes.

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General	Purposes £	Restricted (Note 4) £	Total £
Fixed Assets		1,679,071		1,679,071
Current Assets		59,273	300	59,573
Current Liabilities		(2,188)		(2,188)
Fund Balance		<u>1,736,156</u>	<u>300</u>	<u>1,736,456</u>

6. TRUSTEES EXPENSES

One (Year to 31 12 20 - two) Trustees received gifts of £1,270 (Year to 31 12 20 - £1,300) in recognition of their Christian ministry.

In the Year to 31 12 20 only, four persons related to two Trustees received £6,000 to support them as Ministers and Missionaries.

Two (Year to 31 12 20 - three) charities which have a Trustee in common with Longcroft Church received £2,311 (Year to 31 12 20 - £4,388) in the Year.

Other than reimbursement of expenses, there were no other payments to, or contracts with Trustees or Connected persons.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 695 (Year to 31 12 20 - £ 645) for the Independent Examination and preparation of the accounts.

LONGCROFT CHURCH

England & Wales - Charity number 1174221

Accounts

Longcroft Church

Legal and Administrative Information

Charity Registration Number 1174221

Trustees	Mr Lee Cheung	Mr Derrick Harrison
	Mr David Meeten (chairman)	Dr David Vine
	Mr Andrew White	Mr Richard Worsley

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing Trust deed

Legal Status Charitable Incorporated Organisation

Governing Document Trust Deed dated 10th August 2017

Objects To advance the Christian Faith for the benefit of the public in accordance with the Statement of Faith set out in the Schedule hereto including Christian worship, the preaching of the gospel and all the functions associated with these ends

Correspondence Address The Longcroft
Storeton Lane
Barnston
Wirral
CH61 1BU

Bankers Barclays Bank
26 Pensby Road
Heswall
Wirral
CH60 7RR

Solicitor Pearcelegal
2 The Square
Solihull
West Midlands
B91 3RB

Independent Examiner Ian Afflick FCA
336a Wellington Road North,
Heaton Chapel
Stockport Cheshire
SK4 5DA

Members	Mr Bryan Dowley	Mr Peter Elks
	Mr Roger Jacobs	Mr Mark Jones
	Mr David Meeten	Dr David Vine

Wider Leadership Team

Mr Paul Bach	Mr Lee Cheung
Mrs Lynda Cheung	Mr Tim Coates
Mr Bryan Dowley	Mr Peter Elks
Mr Roger Jacobs	Mrs Helen Jacobs
Mr Mark Jones	Mr Christopher Knight
Mr David Meeten	Mr Morris Rowlands
Dr David Vine	Mr Andrew White
Mr Richard Worsley	

LONGCROFT CHURCH

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2020

The Trustees present their annual report and the independently examined accounts for the Year ended 31 12 20

Administrative Information

Fulfillment of the Aims

The Trustees work closely with the members of the CIO to deliver the purposes of the charity as described above. In view of its purposes, it is difficult to assess or measure the success of such work but there are many indications of progress, including increased numbers attending, and contributing, as well as healthy finances

Organisation

It is the duty of the members of the CIO to exercise their powers to further the purposes of the CIO in accordance with the statement of faith. The charity trustees manage the affairs of the CIO and delegate to the Wider Leadership Team in all practical day to day matters of the CIO. A large number of volunteers contribute to the work of the CIO.

Public Benefit

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities undertaken by the charity to further its charitable purposes for the public benefit. The trustees have had regard to the Charity Commissioners guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. This year's income is exceptional, exceptional to the transfer assets from Longcroft Trust; normally we are a small charity.

Objectives and Activities

Regular public meetings are held for worship and preaching of the gospel, both on Sundays and midweek in both daytimes and evenings. A full programme is provided for children and young people.

Risk Assessment

Trustees review controls of key financial systems and other operational and business risks that the CIO faces and confirm that there are established systems in place to mitigate the significant risks. Further Covid-specific risk assessments have taken place over the past year in order for face-to-face gatherings, as and when appropriate, to be deemed Covid secure, in keeping with Government guidelines. All members working with children, young people and vulnerable adults have been registered with The Disclosure and Barring Service (DBS).

Policies

The CIO has the following policies in place: Safeguarding, Vulnerable adults, Health and safety, Investments, Conflict of interests, Social media, Complaints procedure, and Data protection.

Activities

There has been an extensive range of activities carried out by the CIO during the year, including meetings, children's and youth work, hospitality, support of home and overseas mission, all supported by a large team of volunteers. Many of these activities have had to take place by virtual means at times due to the Covid pandemic and if face to face activities have at times been permitted, they have been carried out in a Covid secure manner.

Building and Maintenance

Ongoing general maintenance of the house and grounds has continued throughout the year. The sound system in the main meeting room has been upgraded. There has been a structural survey of the church building and of the drainage system.

Transactions with Trustees and Rental Agreements

Transactions with Trustees and Connected Persons are set out in the notes to the Accounts.

Financial Policy

The financial position of the Charity is clearly set out in the accounts that follow this report. A large proportion of the income has been by voluntary donation. It is the CIO's policy not to engage in fundraising activities. There is some rental income. It has been the policy of the CIO to give away as much as is possible from our income after all the necessary expenses have been met. A large proportion of the donations has been to work abroad. Gifts are made to like-minded individuals and organisations on the basis of perceived need

.....
David Meeten

10 th May 2021

LONGCROFT CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2020**

31 12 20

INCOME & EXPENDITURE	Notes	Unrestricted	Restricted	Total	Total
INCOMING RESOURCES		Funds	Funds		
		£	£	£	£
<i>Offerings & Donations Received</i>	1	95,781	64,657	160,438	141,464
<i>Activities in furtherance of the charity's objects</i>					
Bookstall CD & DVD Sales		256		256	663
Other Trading		357		357	2,605
<i>Investment Income & Interest</i>					
Contributions from Residents		7,807		7,807	9,163
Interest Received		1		1	-
Other Income	2	1,526	-	1,526	1,238
TOTAL INCOMING RESOURCES		<u>105,728</u>	<u>64,657</u>	<u>170,385</u>	<u>155,133</u>
Less: RESOURCES EXPENDED					
<i>Charitable Expenditure</i>					
<i>Costs of activities in furtherance of the objects of the charity</i>					
Mission		18,022	26,210	44,232	44,366
Ministry		11,433	4,573	16,006	16,627
Children & Young People		392	60	452	889
Residential Property Costs	1	48,629	-	48,629	37,068
Poor Relief & Foreign Aid		1,883	33,469	35,352	7,253
Bookstall CD & DVD Cost of Sales		154		154	684
Other Trading Expenses		390		390	2,461
		<u>80,903</u>	<u>64,312</u>	<u>145,215</u>	<u>109,348</u>
<i>Support costs</i>	1	4,861		4,861	4,596
<i>Governance</i>	1	970		970	1,541
TOTAL RESOURCES EXPENDED		<u>86,734</u>	<u>64,312</u>	<u>151,046</u>	<u>115,485</u>
NET INCOMING RESOURCES					
Before Transfers		18,994	345	19,339	39,648
Inter Fund Transfer		45	(45)		
NET INCOMING RESOURCES					
For the Year		19,039	300	19,339	39,648
FUND BALANCES as at 1st January 2020		1,728,927	-	1,728,927	1,219,279
Surplus on Revaluation Reserve for the Year		-		-	470,000
as at 31st December 2020		<u><u>1,747,966</u></u>	<u><u>300</u></u>	<u><u>1,748,266</u></u>	<u><u>1,728,927</u></u>

LONGCROFT CHURCH

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	Notes	31 12 20		31 12 19	
	3	£	£	£	£
FIXED ASSETS					
Freehold Land & Buildings		1,648,620		1,648,620	
Equipment		11,386		9,156	
Furniture & Fittings		17,219		13,852	
Worship & Library Books		662		756	
			1,677,887		1,672,384
Current Assets					
Bookstall CD & DVD Stocks		615		379	
Debtors & Prepayments		18,527		9,466	
Cash at Bank and in Hand		56,414		49,881	
		75,556		59,726	
Less: Current Liabilities payable within one year					
Creditors & Accruals		(5,177)		(3,183)	
NET CURRENT ASSETS			70,379		56,543
NET ASSETS		£	1,748,266	£	1,728,927
Represented By:					
FUNDS					
<i>Unrestricted</i>					
General			1,277,966		1,258,927
Revaluation Reserve			470,000		470,000
<i>Restricted</i>	4		300		-
	5	£	1,748,266	£	1,728,927

Approved by Trustees 10th May 2021

.....
Richard Worsley Trustee

LONGCROFT CHURCH

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

I report on the accounts of the CIO for the Year ended 31st December 2020, which are set out on pages 1 to 7

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners, instead of an audit under Regulation 31(f), according to a dispensation granted 8th June 2019. An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I Afflick FCA
Chartered Accountant
336a Wellington Road North
Heaton Chapel
STOCKPORT
Cheshire
SK4 5DA

20th May 2021

LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when net donations are received.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Gifts from Residents and Grants are recorded as income only when received. Income Tax recoverable from Gift Aid donations is included at the date net donations are received, and where appropriate included as a debtor at the Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Centre expenses are not wholly directly charitable in nature; properties held are partly of an investment nature, since donations are received from residents and certain administrative functions are performed there. However, accommodation provided for Christian workers and their families as well as to short and medium-term guests is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the local community and the major use of the buildings.

All Fixed Assets were valued at 01 01 18, when they were transferred from the charitable trust and are depreciated at appropriate rates thereafter. Freehold properties were revalued during the year.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised.

Properties are not annually revalued unless, in the opinion of the Trustees, previous valuations are misleading. No depreciation is provided for the same reason.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. DEPRECIATION & REVALUATION OF FIXED ASSETS

Depreciation is provided, other than on Properties, on the reducing balance method (unless otherwise shown), based on expected useful lives, at the following rates:-

Equipment	20%
Furniture & Fittings	10%
Worship & Library Books	10% (Straight line)

It is not thought that there is any merit in depreciating Freehold Property, especially with a recent revaluation, though this policy will be reviewed if and when the prevailing circumstances alter.

LONGCROFT CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

3. FIXED ASSET MOVEMENTS	Freehold Properties & Improvements	Equipment	Furniture & Fittings	Worship & Library Books	Total
Cost or Valuation	£	£	£		£
Valuation as at 1st January 2020	1,175,000	6,911	2,529	944	1,185,384
Cost as at 1st January 2020	3,620	6,324	14,572		24,516
Additions in Year	-	5,077	5,280	-	10,357
	<u>1,178,620</u>	<u>18,312</u>	<u>22,381</u>	<u>944</u>	<u>1,220,257</u>
Add: Revaluation at 29 05 19	470,000				470,000
Depreciation					
As at 1st January 2020		4,079	3,249	188	7,516
Charge for the Year		2,847	1,913	94	4,854
		<u>6,926</u>	<u>5,162</u>	<u>282</u>	<u>12,370</u>
Net Book Value at 31st December 2020	1,648,620	11,386	17,219	662	1,677,887
Net Book Value at 1st January 2020	<u>1,648,620</u>	<u>9,156</u>	<u>13,852</u>	<u>756</u>	<u>1,672,384</u>

4. FUNDS & FUND TRANSFERS

There are a variety of Restricted Funds for specific individuals, other Christian Works and specific purposes.

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General	Purposes £	Restricted (Note 4) £	Total £
Fixed Assets		1,677,887		1,677,887
Current Assets		75,256	300	75,556
Current Liabilities		(5,177)		(5,177)
Fund Balance		<u>1,747,966</u>	<u>300</u>	<u>1,748,266</u>

6. TRUSTEES EXPENSES

During the Year to 31 12 19 only, two Trustees received gifts totalling £250 for Travelling and speaking expenses and two (Year to 31 12 19 - one) Trustees received gifts of £1,300 (Year to 31 12 19 - £2,232) in recognition of their Christian ministry.

Also in the Year, four (Year to 31 12 19 -six) persons related totwo (Year to 31 12 19 - five) Trustees received £6,000 (Year to 31 12 19 - £ 9,936) to support them as Ministers and Missionaries.

Three (Year to 31 12 19 - four) charities which have a Trustee in common with Longcroft Church received £4,388 (Year to 31 12 19 - £1,831) in the Year.

Other than reimbursement of expenses, there were no other payments to, or contracts with Trustees or Connected persons.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 645 (Year to 31 12 19 - £ 635) for the Independent Examination and preparation of the accounts.