

## Longcroft Church

### Legal and Administrative Information

**Charity Registration**     Number 1174221

<b>Trustees</b>	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

<b>Members</b>	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 Funds	Restricted Funds	Total 2022	Total 2021
INCOMING RESOURCES		£	£	£	£
<i>Offerings &amp; Donations Received</i>	<b>1</b>	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 &amp; Interest</i>					
Contributions from Residents		9,133		9,133	5,980
Interest Received		51		51	1
Other Income	<b>2</b>	1,492	-	1,492	945
<b>TOTAL INCOMING RESOURCES</b>		<u>170,176</u>	<u>140,355</u>	<u>310,531</u>	<u>124,997</u>
<b>Less: RESOURCES EXPENDED</b>					
<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	<b>1</b>	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
		<u>141,690</u>	<u>135,862</u>	<u>277,552</u>	<u>131,686</u>
<i>Support costs</i>	<b>1</b>	4,319		4,319	4,210
<i>Governance</i>	<b>1</b>	780		780	911
<b>TOTAL RESOURCES EXPENDED</b>		<u>146,789</u>	<u>135,862</u>	<u>282,651</u>	<u>136,807</u>
<b>NET (OUTGOING)/ INCOMING RESOURCES</b>					
<b>For the Year</b>		23,387	4,493	27,880	(11,810)
<b>FUND BALANCES as at 1st January 2022</b>		<u>1,736,156</u>	<u>300</u>	<u>1,736,456</u>	<u>1,748,266</u>
<b>as at 31st December 2022</b>		<u><u>1,759,543</u></u>	<u><u>4,793</u></u>	<u><u>1,764,336</u></u>	<u><u>1,736,456</u></u>

# LONGCROFT CHURCH

## BALANCE SHEET AS AT 31ST DECEMBER 2022

	Notes	31 12 22 £	£	31 12 21 £	£
<b>FIXED ASSETS</b>	<b>3</b>				
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
<b>Current Assets</b>					
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	
<b>Less: Current Liabilities payable within one year</b>					
Creditors & Accruals		(5,180)		(2,188)	
<b>NET CURRENT ASSETS</b>			83,515		57,384
<b>NET ASSETS</b>		£	1,764,336	£	1,736,455
Represented By:					
<b>FUNDS</b>					
<i>Unrestricted</i>					
General			1,289,543		1,266,155
Revaluation Reserve			470,000		470,000
<i>Restricted</i>	<b>4</b>		4,793		300
	<b>5</b>	£	1,764,336	£	1,736,455

Approved by Trustees 9th May 2023

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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
	1,648,620	31,420	23,467	1,055	1,704,562
Less: Disposals in year	-	-	-	(6)	(6)
	1,648,620	31,420	23,467	1,049	1,704,556
<b>Depreciation</b>					
As at 1st January 2022		10,415	6,993	376	17,784
Charge for the Year		4,200	1,647	102	5,949
		14,615	8,640	478	23,733
<b>Net Book Value at 31st December 2022</b>	1,648,620	16,805	14,827	571	1,680,823
Net Book Value at 1st January 2022	1,648,620	13,409	16,474	568	1,679,071

**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)
<b>Fund Balance</b>		1,759,543	4,793	1,764,336

**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.