

Longcroft Church
Legal and Administrative Information

Charity Registration Number 1174221

Trustees	Mr Lee Cheung Dr David Vine Mr Richard Worsley	Mr David Meeten (ch Mr Andrew White
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The existing trustees appoint any new trustees following the provisions laid out in the organisation's {

Legal Status Charitable Incorporated Organis

Governing Document Trust Deed dated 10th August 20

Objects To advance the Christian Faith for the benefit of the public in accordance w
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 Roger Jacobs Mr Phil Jones Dr David Vine	Mr Peter Elks Mr Mark Jones Mr David Meeten
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Wider Leadership Team	Mr Paul Bach Mrs Lynda Cheung Mr Paul Crowther Mr Roger Jacobs Mr Phil Jones	Mr Lee Cheung Mrs Elizabeth Crowther Mr Peter Elks Mr Mark Jones Mr Christopher Knight
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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. 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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LONGCROFT CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2024

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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**

	Notes	31 12 24 £	£	31 12 23 £	£
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		£	<u>1,769,614</u>	£	<u>1,843,742</u>

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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£	<u>1,769,614</u>	£	<u>1,843,742</u>
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Approved by Trustees

12th May 2025

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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 3.

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 144(2) 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 for an audit under Regulation 31(f), according to a dispensation granted 8th June 2019. An examination includes the accounting records kept by the Trust and a comparison of the accounts presented with those records. It 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 cannot 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 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.

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I Afflick
Accountant
61 Bridge Street
Kington
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
	1,653,668	47,366	32,748	1,049	1,734,831
Less: Disposals in year		-95			-95
	1,653,668	47,271	32,748	1,049	1,734,736
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
		25,348	12,386	677	38,411
Net Book Value at 31st December 2024	1,653,668	21,923	20,362	372	1,696,325
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	1,769,059	11,309	1,769,614

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 personns 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 T Connected persons

7. INDEPENDENT EXAMINER'S FEE

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

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