

Longmeadow Evangelical Church CIO

Report and Accounts
Year ended 31 December 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

LONGMEADOW EVANGELICAL CHURCH CIO
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

ADDRESS FOR CORRESPONDENCE	Oaks Cross Broadwater Stevenage Hertfordshire SG2 8LT	
GOVERNING DOCUMENT	CIO - Constitution dated 07 Apr 2020	
CHARITY REGISTRATION NUMBER	1188950	
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Wayne Campbell John Cooper Ben Epps Russell Knell Ian Thompson	
CUSTODIAN TRUSTEES	FIEC Limited 39 The Point Market Harborough LE16 7QU	
BANKERS	Santander Bridle Road Bootle Merseyside G1R 0AA	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
INDEPENDENT EXAMINER	Archie McDowall BA, CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB	

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LONGMEADOW EVANGELICAL CHURCH CIO

REPORT OF THE TRUSTEES

FOR THE YEAR END 31 DECEMBER 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2021.

Legal Status

Longmeadow Evangelical Church was constituted in 1959 as a church and was governed by the Constitution and Notes adopted on 24 October 1959, and amended on 15 September 1962. A new constitution and church practices was adopted on 2 December 2008. The church was registered as a charity on 3 February 2010. A new constitution establishing a Charitable Incorporated Organisation (CIO) was approved by the Charity Commission on 7 April 2020.

During the financial year ended 31 December 2017 the trustees and church members voted to approve a motion to begin the process of changing the charity's legal structure from that of an unincorporated charity to a Charitable Incorporated Organisation.

This Charitable Incorporated Organisation, Longmeadow Evangelical Church, was registered on 7 April 2020. We had hoped to be able to transfer assets and liabilities to the new CIO at the end of 2020 and begin operating as a CIO from January 2021. Unfortunately delays in obtaining access to a suitable bank account for the CIO resulting from the pandemic meant this wasn't possible. Assets and liabilities we finally transferred to the CIO on 19 May 2021.

Objects of the charity

The charity, which is a church, is governed by a Constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- 1) the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Stevenage and the surrounding neighbourhood; and
- 2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church

Aims and Organisation

Longmeadow Evangelical Church is a fellowship of believers in the Lord Jesus Christ gathering together in His Name in the Longmeadow neighbourhood of Stevenage and affiliated to the Fellowship of Independent Evangelical Churches (FIEC). We are a gathering of ordinary people who by faith in Jesus have been adopted by God our Father. So with prayer and love we seek to: listen to His voice in the Bible, serve one another, and share His good news in the power of the Holy Spirit. Longmeadow Evangelical Church; its trustees, elders and members are committed to following these New Testament principles.

Our vision is to encourage and serve one another so that we grow in our love for God and make the most of where He has placed each of us; to support and mentor members in training for gospel work; to plant a new church or revitalise an existing church, as the Lord grants the opportunity.

The church employs two full-time pastors, two part-time church visitors to assist primarily with ministry to women, and one part-time church administrator.

The two pastors are also elders and trustees of the church. The elders are required by constitution to call a meeting of the members to conduct Church Business at least once in each quarter of the year.

Summary of the charity's main activities and achievements

The church seeks to fulfil its charitable object of advancing the Christian faith in accordance with its Basis of Faith in the following ways which bring benefit to the community of Stevenage in which it is situated.

With Covid-19 restrictions lifting and the pandemic easing we were able to restart many of our regular community activities. The notable exception to this is our senior citizens lunch club which remains suspended.

Every Sunday the Church holds two services of worship at its Oaks Cross building which include preaching and/or Bible teaching; age-related activities are also provided in the morning for children and teenagers. All of these meetings are open to the general public, whom we regularly invite by word of mouth and through door to door leaflets and visitation.

Our weekday activities for children include an evening group for 6 to 11 year olds, and an evening group for those aged 11 to 16.

Home groups are also held on various days and evenings during the week.

The pastors of the Church take funeral services for deceased members of the community who are not members of, nor attend, this Church. From time to time we engage in various activities such as family fun days which are for the benefit of all members of the public. The Church building is regularly used as a public polling station by Stevenage Borough Council.

The Church assists with the religious education of local school children, with the pastors taking assemblies in local primary schools.

We support the local branch of Good News for Everyone!, which has as its main activity the distribution of Bibles to local Year 7 school children, hotels, sheltered accommodation for senior citizens and hospitals.

The Church promotes the spread of Biblical Christianity which has brought significant public benefit to society. Some of the Church's current members are former offenders and addicts whose lives have been dramatically changed for the benefit of society. The Church also supports the Living Room, a local addiction treatment and counselling centre.

The Church also seeks to fulfil its charitable objects by supporting a number of overseas missionaries working in various countries in relief, education and other Christian activities. In times of disaster the Church also facilitates the collection and sending of funds to various parts of the world where the Church has contacts for emergency relief.

It has been possible for our Sunday mornings, small Bible study groups and young people's groups to return to in-person meetings, though with additional safety precautions guided by the changing Covid-19 transmission rates. We continue to live-stream Sunday morning services for the benefit of those not able to meet with us in-person, and some of our small groups have found advantages in continuing to use online meeting software.

These activities are made possible through the voluntary support of the members and friends.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

We are grateful to the Lord for meeting our financial needs.

We were able to continue our financial support to our mission partners who are serving the Lord both in the UK and in other parts of the world.

During this period we were able to make some improvements to the entrance-way of the church building with new, more visible signage and a redecorated foyer. We also replaced the old wooden main entrance doors with new power-assisted aluminium & glass doors to improve both accessibility and visibility into the building. The final invoice for the doors was still pending at the end of this period, but would come to £6,815.

During this period total income was £67,999, and total expenditure was £76,232. This meant cash funds held by the charity was £49,474, of which £48,958 is unrestricted and can be used for any charitable purpose.

In December 2020, recognising the additional hardships facing people brought on by loss of income due to furlough and the prolonged closure of many industries due to Covid-19 a Community Support Fund. The intent of this restricted fund is to help to low income families and individuals in our area with the costs of food and daily essentials. In addition to helping people known directly to us we are working with our local primary school to provide support to families. During this financial period we have been able to give £1,241 in Easter gifts and supermarket vouchers to families in our local community. At the year end the fund stood at £1,415 which will distributed to those in need in the coming year.

Once again we want to express our gratitude to all church members who have given so generously towards the work at Longmeadow. Most of all we want to give thanks to God for all his blessings and provision for yet another year.

Reserves policy

The Church seeks to retain reserves at a level which will enable it to continue its activities. Given current regular obligations we seek to hold minimum reserves of £28,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. The unrestricted reserves of the fellowship at the year end were £48,058.

Governance

The trustees are those who exercise oversight as elders within the church. New elders are appointed by nomination of the elders from the membership of the church and subject to the approval of the church membership at a business meeting of the church. Each elder is required to be fully in agreement with the Basis of Faith.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Ian Thompson

Benjamin Epps

Ian Thompson

Benjamin Epps

Date: 9 October 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
LONGMEADOW EVANGELICAL CHURCH CIO

I report to the trustees on my examination of the accounts of Longmeadow Evangelical Church CIO ('the charity') for the year ended 31 December 2021 on pages 6 to 8 following.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Archie McDowall

Archie McDowall BA, CA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 17 October 2022

LONGMEADOW EVANGELICAL CHURCH CIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	General Funds £	Restricted Funds £	2021 £	2020 £
Income receipts					
Gifts and donations		54,534	696	55,230	-
Gift Aid Recovered		12,150	38	12,187	-
Other		255	-	255	-
Letting of facilities		150	-	150	-
Interest		177	-	177	-
		<u>67,266</u>	<u>733</u>	<u>67,999</u>	<u>-</u>
Capital and similar receipts					
Cash received from predecessor charity*		55,784	1,923	57,707	-
Total receipts		<u>123,050</u>	<u>2,656</u>	<u>125,706</u>	<u>-</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	62,918	1,241	64,159	-
Grants paid in relation to charitable activities undertaken by others	3	12,074	-	12,074	-
Total payments		<u>74,992</u>	<u>1,241</u>	<u>76,232</u>	<u>-</u>
Net of receipts / (payments) before transfers		48,058	1,415	49,474	-
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>48,058</u>	<u>1,415</u>	<u>49,474</u>	<u>-</u>
Cash funds as at last year end		-	-	-	-
Cash funds at this year end	A	<u>48,058</u>	<u>1,415</u>	<u>49,474</u>	<u>-</u>

*From 19 May 2021 the Trustees of Longmeadow Evangelical Trust transferred its cash and bank balances to the CIO to carry out the church's activities.

The notes on page 8 form part of these accounts.

LONGMEADOW EVANGELICAL CHURCH CIO
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	General funds £	Restricted funds £	2021 £	2020 £
A Cash funds					
CIO Current		22,389	1,415	23,805	-
Redwood 35 Day		25,602	-	25,602	-
Senior Moments Cash		67	-	67	-
		<u>48,058</u>	<u>1,415</u>	<u>49,474</u>	<u>-</u>
B Other monetary assets					
Gift aid due to charity		2,630	25	2,655	-
		<u>2,630</u>	<u>25</u>	<u>2,655</u>	<u>-</u>
C Liabilities					
Pension due		456	-	456	-
HMRC Payments		1,774	-	1,774	-
Fee for Independent Examination		2,010	-	2,010	-
Accrued expenses		6,815	-	6,815	-
		<u>11,054</u>	<u>-</u>	<u>11,054</u>	<u>-</u>
		<u>11,054</u>	<u>-</u>	<u>11,054</u>	<u>-</u>

D Assets retained for charity's own use

	Fund to which asset belongs	£
Property	unrestricted	882,538
Equipment, Furniture and Fittings	unrestricted	68,477

The trustees have used insurance values as an approximation for current values.

From 19 May 2021 the Trustees of Longmeadow Evangelical Trust transferred its cash and bank balances to the CIO to carry out the church's activities.

F Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Russell Knell

 Russell Knell

Wayne Campbell

 Wayne Campbell

Date: 9 October 2022

The notes on page 8 form part of these accounts.

LONGMEADOW EVANGELICAL CHURCH CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

From 19 May 2021 the Trustees of Longmeadow Evangelical Trust transferred its cash and bank balances to the CIO to carry out the church's activities.

	General funds £	Restricted Funds £	Total 2021 £	Total 2020 £
2 Payments in relation to charitable activities undertaken directly				
Care	250	-	250	-
Ministry Activities	2,082	1,241	3,323	-
Office/General Administrative Expenses	3,873	-	3,873	-
Payroll Expenses	46,709	-	46,709	-
Premises Costs	7,148	-	7,148	-
Insurances	1,333	-	1,333	-
Utilities	1,111	-	1,111	-
Staff Costs	412	-	412	-
	<u>62,918</u>	<u>1,241</u>	<u>64,159</u>	<u>-</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants to other charities and organisations				
SIM International	3,007	-	3,007	
Africa Inland Mission	2,569	-	2,569	
OMF International	1,663	-	1,663	
Other small grants to organisations	1,946	-	1,946	
Grants to individuals	2,890	-	2,890	
	<u>12,074</u>	<u>-</u>	<u>12,074</u>	<u>-</u>

4 Transactions with related parties

Brian Epps and Russell Knell served as church pastors and were paid a gross salary of £19,979 and £19,933 respectively and each benefited from employer's pension contribution of £797 for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

5 Movement of funds

	Opening balance £	Income Receipts £	Transferred from Trust £	Payments £	Transfers £	Closing balance £
General funds	-	67,266	55,784	(74,992)	-	48,058
Restricted funds						
Holiday Club	-	-	95	-	-	95
Groups within church	-	-	67	-	-	67
Community Support Fund	-	708	795	(1,241)	-	262
Straight Up	-	25	-	-	-	25
Building Improvement	-	-	967	-	-	967
	<u>-</u>	<u>733</u>	<u>1,923</u>	<u>(1,241)</u>	<u>-</u>	<u>1,415</u>
Total funds	<u>-</u>	<u>67,999</u>	<u>57,707</u>	<u>(76,232)</u>	<u>-</u>	<u>49,474</u>