LAPWORTH COMMUNITY CHURCH (CIO)

ACCOUNTS AND REPORT

FOR THE YEAR ENDED

31 MARCH 2026

Cound & Co LLP
Chartered Accountants
1 Princes Court
Royal Way
Loughborough
Leics LE11 5XR

Tel: 01509 214163

LAPWORTH COMMUNITY CHURCH (CIO)

FOR THE YEAR ENDED 31 MARCH 2026

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LAPWORTH COMMUNITY CHURCH (CIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

1) REFERENCE AND ADMINISTRATIVE DETAILS

i) Correspondence details

189 Station Lane
Lapworth
Solihull
B94 6JG

ii) Trustees

The Trustees during the year ended 31st March 2026 were as follows:-

James Tydeman	Pastor
Arthur Prescott	Elder (Treasurer)
Ben Sterry	Elder
Christine O'Donnell	Deacon
Ian O'Donnell	Deacon

iii) Bankers

The Co-operative Bank plc	Scottish Widows Bank plc
Head Office	Head Office
P O Box 101	P O Box 12757
1 Balloon Street	67 Morrison Street
Manchester	Edinburgh
M60 4EP	EH3 8YJ

iv) Independent Examiner

C L Mayne ACA
Cound & Co LLP
Chartered Accountants
27 Granby Street
Loughborough
Leics
LE11 3DU

2) STRUCTURE AND GOVERNANCE

i) The church is governed by a Constitution and Church Handbook dated 13 April 2022.
The church is a Charitable Incorporated Organisation registered with the Charity Commission and having charity number 1198885. The church is affiliated to the Fellowship of Independent Evangelical Churches.

ii) The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the church. The Trustees of the church are all the Elders and up to the same number of Elected Charity Trustees who are nominated by the Elders and elected by the Church Members. Church members meet three times per year including an Annual General Meeting. They review the performance of the church; many practical issues are discussed and the endorsement of the members is sought for changes proposed by the elders.

iii) The Pastor is a paid office holder of the church. His duties have been defined by the Trustees and agreed with him and have been ratified through the signing of a Letter of Engagement. The Pastor will continue to hold the position of Trustee.

iv) A Register of Trustees' interests is maintained**.**

LAPWORTH COMMUNITY CHURCH (CIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

3) PURPOSE AND SUPPORTING ACTIVITIES

i) Founding Purpose

The Trust seeks to demonstrate the Christian faith in action by teaching the elements of that faith as revealed by the Holy Spirit through the written word of God, the Holy Scriptures, and by the practical expression of that faith as servants, primarily to our Lord Jesus Christ and then to each other and the members of the community at large.

Our vision is to see the people of Lapworth District come into the experience of knowing Jesus as their Lord, Saviour and friend.

ii) Public Benefit Requirement

The Trustees confirm that they have referred to the Charity Commission's guidance on Public Benefit when reviewing the church's aims and objectives in the planning of future activities and policies.

It is the policy of the church to facilitate public access, indeed, to actively encourage attendance at all events other than those that are designated specifically for the purpose of defining the business of the church. The buildings are made available for use to the Lapworth Brownies, Guides and Rangers without charge although a voluntary gift is made by them to the church. Furthermore, as will be seen below, in the Review of Activities, some activities are especially structured to ensure accessibility by friends who have learning disabilities, whilst other activities are particularly arranged to meet their specific needs.

Access to the buildings has been designed to be 'wheelchair friendly' and there is a 'loop system' installed to improve accessibility for people who are hard of hearing. We have a set of large print hymns for the partially sighted and use overhead projection for hymns and readings.

Activities for children, young people, the elderly and other groups of adults are provided. Specifically, Lion Cubs (a Parent/Guardian and Toddler Group) for the preschool age group is being held weekly. During 2025/26 we continued with Family Fun @ 4, a family friendly bi-monthly Sunday afternoon activity. Also, on a bi-monthly basis and now monthly we hold a Sunday morning Café Church which is a family friendly and easily accessible church service starting with refreshments and then a short time of worship and ministry. Tuesday Club, a monthly activity, for those with Learning Difficulties is also operating on a regular basis. A restart of a children's activity is currently being considered for commencement later in 2026.

Invitations to people in the community are made to study the Christian faith and during the year seekers and discipleship courses were held. We offer to visit elderly or infirm people and to provide care and counselling where it is requested. All of these events are open to members and non-members alike.

There are continual collections of clothing, household goods and food items on behalf of Birmingham City Mission who help the homeless and needy (individuals and families) in and around the city of Birmingham. Food items and toiletries are also kept and made available in case of need for families in the local community.

4) OVERVIEW OF STRATEGIC ACTIVITIES

i) Local Applications

The church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who, by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The church, its trustees, elders and members are committed to the restoration of those New Testament principles.

During the year there has been a demonstration of the Christian faith in action by serving the local community in the following ways:

The church has continued with a programme of Sunday services and mid-week meetings for prayer, Bible study and fellowship. Some events (Prayer meetings and Trustees' meetings) are often held on-line.

4) OVERVIEW OF STRATEGIC ACTIVITIES (continued)

i) Local Applications (continued)

Prayer times have continued to take place on two mornings a week, one on a Tuesday morning is held at the church whilst one on a Thursday morning is held on-line. The focus of these meetings is to support those in need, to encourage the sharing of the gospel with people in our community and to pray for needs both local and international. Also, in mid-week there are prayer meetings, bible studies or fellowship group meetings.

On the second Tuesday of every month we have a special activity for adults who have learning disabilities and such adults are brought in by their carers from their homes in the wider area.

ii) External Missions

The Grants Policy Statement below records the extent of the involvement of the church in Mission in both the UK and overseas.

Grants Policy Statement
Scriptural principles - like the early church we encourage our members:

- To share their wealth.
- To bring their regular gifts into the fellowship.

Whether people tithe or not is a personal decision but the principle we would encourage is that of deciding on an amount proportionate to income and as an expression of gratitude to God. However, it is worth pointing out that the principle of tithing preceded the giving of the Law [Gen 14:20] and that under the Law the people's giving amounted to much more than 10%; some scholars have estimated it to be nearer to 20%. It is believed that in the early church the Christians tithed their gross income.

The resulting income of the church is then available for its own operational use and also, in the context of this paper, to be used to help the needs of others. One can deduce from scripture that generosity and even sacrifice in the area of giving, by both individuals and the church, are encouraged. The scriptures demonstrate that a church should seek to help the poor and to support our brothers and sisters engaged in gospel ministry. Giving is not a detached exercise but through prayer plus giving we are to be personally involved with each of the causes we support.

Another aspect is that of accountability: where support was given then news was brought back of progress and prayer was reciprocal.

The first thing to establish is that we are not including in the definition any routine operational expenditure. So, the Pastor's Remuneration and the support of any other church worker is considered as operational and not included in our giving to Missions.

- **Definition for Grants to Mission**

  Giving to Missions is that financial provision which is expended on people who, or activities which, are not our immediate responsibility nor under our direct control. However, they are activities that comply with our own aims and objectives. Coupled with our financial support is a commitment to take an interest in and to pray for those causes.

- **General Principles**

  - Our giving policy is reviewed annually and will be expended over our financial year (April to March).
  - We aim to give at least an agreed proportion (currently 15%) of our overall annual church income excluding Gift Day and other designated offerings. However, because of a shortfall in income we have curtailed some of our giving in 2025/26.
  - We will seek to maintain support for a range of causes in order to keep abreast of the broad spectrum of gospel outreach.
  - One of our aims is to have our own missionaries and to know those we support. Currently we have one member serving in Tanzania as a scripture engagement worker.

4) OVERVIEW OF STRATEGIC ACTIVITIES (continued)

ii) External Missions (continued)

- **Policy**

The policy will vary according to the category of giving. We have developed a policy for each such category. A revision of categories may occur from time to time. The categories for which we have developed a policy are:

➢ **Personal Support**

This applies to people who have a direct link to the church and for whom we want to help towards their living and serving. This Policy will acknowledge the relationship with the church. We expect a level of accountability from such people.

➢ **Overseas Ministries**

We consider it important to support the worldwide spread of the gospel. We recognise that there are many ways and types of outreach, Bible translation, radio ministry, literature distribution amongst other faiths, theological training etc., and where possible we seek to assist a range of these. In the process of supporting these works we have endeavoured to find personal links with someone in each ministry. This personal contact gives us confidence in how our contributions are being used and also provides a level of accountability.

➢ **Home Ministries**

We recognise the needs of ministries closer to home and see that the spread of the gospel in these areas is as important as those overseas. In the process of supporting these works we have endeavoured to find personal links with someone in each ministry. This personal contact gives us confidence in how our funds are being utilised and ensures a level of accountability is attained.

➢ **Relief Ministries**

We recognise our responsibility to the poor and needy around the world. Our policy has two aspects: We aim to give a regular amount to specific organisations but also to respond to crisis appeals from the same and other organisations or individuals. We acknowledge that personal links are more difficult for aid organisations, but we would nevertheless expect a level of feedback about how our funds have been used.

➢ **Projects**

Equipping Pastors Worldwide - involves the arrangement and delivery of a number of teaching seminars in Uganda for the benefit of indigenous African Pastors. As a church, we have committed to supporting Gerald Tanner (Pastor of The Lees Chapel to June 2014) and reimbursing expenses that he incurs as a result of his involvement. We anticipate providing for the financial costs of one conference week per year. Other needs will normally be met by gifts.

➢ **Gift Days**

Currently we have one planned Gift Day per year in the Spring. We also use Harvest as a time to raise extra funds for Relief work. The Spring Appeal is generally for some external Mission related activity.

5) REVIEW OF MANAGING PERFORMANCE

i) ADMINISTRATION:

Church status

The church commenced operation as a Charitable Incorporated Organisation from the date of 10 May 2022 when it was accepted by the Charity Commission. Previously the church had been known as The Lees Chapel and was a Charitable Unincorporated Association. The Church continues its affiliation to the FIEC (Fellowship of Independent Evangelical Churches).

5) REVIEW OF MANAGING PERFORMANCE (continued)

i) ADMINISTRATION (continued):

Communications with FIEC

FIEC Church Declaration and Annual Donation
An Annual Church Declaration demonstrating agreement to the FIEC Doctrinal Statement of Faith is made annually. A donation to FIEC normally accompanies the declaration – this was £400 paid for the year 2025/26.

Church Constitution

A Constitution and Handbook was agreed in April 2022.

Policies

Policies will be reviewed every 3 years or whenever there is a need to change in the interim period. A new Safeguarding policy was adopted at the last AGM of Members. A Risk Policy has been adopted and a Risk Assessment will be reviewed annually. All lead personnel working with children and vulnerable adults are required to have DBS checks.

Appointments

No new appointments during 2025/26.

ii) PROPERTY MAINTENANCE:

Routine maintenance was continued through the year. Some improvements to the technical sound and vision equipment were made. Guttering around the original building was replaced but the work was considered unsatisfactory and some corrections had to be made to prevent water damage.

iii) FINANCE:

Church Accounts

The full year accounts for Lapworth Community Church have been completed as of 31st March 2026.

Church Budget

A church budget is routinely produced for the start of each financial year and is agreed by the Trustees and Members and used to monitor expenditure through the year. During the year costs continued to be more than income though the situation was helped following an appeal in 2024 to members and supporters which resulted in significant gifts and some increases in regular gift aided donations. The situation still requires effort to further improve our financial position.

Pastor's Remuneration

The remuneration package of the Pastor was reviewed by The Lees Chapel in April 2022 and an increase incorporating cost of living elements was approved. Due to financial difficulties increases in remuneration were curtailed until a cost of living increase was approved for April 2025.

Pension Contributions

Following advice from an Independent Financial Advisor our Pastor is enrolled in an approved scheme as from the staging date of 1st July 2016.

Rent for manse

The agreement with the previous Pastor for rent of his house as a manse was terminated. The Pastor and his family moved to a new rental property which now incurs a rent of £1,660 per month. This rent is paid by the church.

5) REVIEW OF MANAGING PERFORMANCE (continued)

iv) LEGAL RESPONSIBILITIES:

Certificate of Public Worship

It is necessary for the Chapel to hold a 'Certificate of Public Worship'. That certificate is included in the Document folder in the Chapel.

Disclosure and Barring Service checks

These checks for people working with children and vulnerable adults are carried out for the Chapel by Birmingham City Mission. All our DBS certificates are reviewed regularly and renewed when appropriate.

v) EXTERNAL INTERFACES:

Local Community:

Facility Usage Requests
The Trustees' policy is not to let the buildings on a routine basis and use is restricted to occasions when other venues are unavailable. Brownies, Guides and Rangers are permitted to use the premises and have done so through the year.

6) FINANCIAL REVIEW

Accounts

Lapworth Community Church has a Co-operative Community Account for normal income and expenditure and also a Scottish Widows account containing the Reserves Fund.

Investment

A sum of £15,000 plus interest is invested in The Scottish Widows Charity Deposit. This is the Reserves fund.

Income and Expenditure

Gifts received during the accounting year have stabilized but there was still a shortfall of income over expenditure. With additional Gift Aid income anticipated, it is expected that income will be further improved. Care continues to be exercised to ensure commitments do not overly stretch the finances.

This report was approved by the Trustees on 6th May2026 and signed on their behalf by:

……..……..
Arthur Prescott
Elder/Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

LAPWORTH COMMUNITY CHURCH (CIO)

I report on the accounts of the Trust for the year ended 31 March 2026, which are set out on pages 9 to 12.

Respective Responsibilities of Trustees and Examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act:
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act: and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 Charities Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities 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

C L Mayne ACA
Cound & Co LLP
Chartered Accountants
1 Princes Court
Royal Way
Loughborough
Leics
LE11 5XR

2026

LAPWORTH COMMUNITY CHURCH (CIO)

STATEMENT OF FINANCIAL ACTIVITIES- (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026

RECEIPTS	Notes	2026 Unrestricted Funds	2026 Restricted Funds	2026 Total Funds	2025 Total Funds
Donations and Legacies:					
Grants and gifts received		51158	-	51158	80449
Tax refunds under gift aid		11674	-	11674	13458
Investments:					
Interest received		202	-	202	248
Other Income		595	-	595	500
Total Receipts		63629	-	63629	94655
PAYMENTS					
Charitable Activities:					
Direct charitable costs	2	60896	-	60896	63305
Grants paid	3	10774	-	10774	7635
Interest paid		3	-	3	-
Total Payments		71673	-	71673	70940
NET RECEIPTS/(PAYMENTS) BEFORE TRANSFERS		(8044)	-	(8044)	23715
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(8044)	-	(8044)	23715
Fund balances as at 1 April 2025		471485	-	471485	£447770
Fund balances at 31 March 2026		£463441	£-	£463441	£471485

The accounts on pages 10 to 14 were approved by the trustees on 2026 and signed on their behalf by:

……
A Prescott
Elder/Treasurer

……
Mrs C O'Donnell
Trustee/Deacon

LAPWORTH COMMUNITY CHURCH (CIO)

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2026

	Notes	2026		2025	
FIXED ASSETS					
Freehold Building			379071		379071
Equipment			31901		31901
			410972		410972
CURRENT ASSETS					
Cash at Bank	5	49709		57449	
Gift Aid Tax Recovery not yet received		2852		3084	
Prepayments		1600		1600	
		54161		62133	
CURRENT LIABILITIES					
Creditors		1692		1620	
NET CURRENT ASSETS			52469		60513
NET ASSETS			463441		471485
FUNDS					
General Funds	6		463441		471485
Restricted Funds	6		-		
			£463441		£471485

LAPWORTH COMMUNITY CHURCH (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1) Accounting Policies

a) Accounting Convention

These accounts have been prepared on an accruals basis and include income when entitlement to that income arises and expenditure when a liability or cost is incurred

b) Funds

General funds represent the funds of the church that are not subject to any restrictions regarding their use and are available for application on the general purposes of the church.

Restricted funds are those funds that must be spent on their restricted purposes. Gifts designated by the donor for a particular charity or project and received as income are treated as Restricted funds and the monies are remitted to the appropriate recipients as soon as possible.

c) Support Services

These comprise the administration and running costs (less insurance) of the Chapel.

a) Fixed Assets

These are included in the accounts at their insurance valuation.

2) Direct Charitable Costs

	Notes	2026 General Funds	2026 Restricted Funds	2026 Total Funds	2025 Total Funds
Employment Costs	4	50122	-	50122	47438
Light and Heat		2147	-	2147	1830
Insurance		1251	-	1251	1227
Support Services		1543	-	1543	1584
Outreach Activities		1139	-	1139	259
Maintenance of Buildings and Equipment		742	-	742	4668
FIEC Donation		400	-	400	400
Visiting Speakers		507	-	507	627
Independent Examination		642	-	642	630
Miscellaneous Costs		1807	-	1807	3405
Chapel Telephone		326	-	326	326
Professional Fees		270	-	270	911
		£60896	£-	£60896	£63305

LAPWORTH COMMUNITY CHURCH (CIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

3) Grants Paid

	2026 General Funds	2026 Restricted Funds	2026 Total Funds	2025 Total Funds
Individuals	8916	-	8916	6110
Institutions	1188	-	1188	1525
Tear Fund	670	-	670	-
	£10774	£-	£10774	£7635

4) Employment Costs and Transactions with Trustees

The Pastor receives from the church a remuneration package that includes a stipend. During the year pension contributions of £2431 (2025 £2234) were made on behalf of the Pastor. These are to a defined contribution pension scheme. No one else received any contributions in the year.

The Pastor is the only trustee to receive any remuneration. No other trustee or person connected to them receives any amounts from the church, with the exception of Katherine O'Donnell. Katherine is the daughter of a trustee, Christine O'Donnell, and the church pays support to Wycliffe Bible Translators in respect of Katherine who works for them in Tanzania. Payments totalling £4933 (2025: £4800) were made during the year. Trustees are reimbursed for any items that they purchase on behalf of the church.

5) Cash at Bank

	2026	2025
Cooperative Bank	33154	41096
Scottish Widows	16555	16353
	£49709	£57449

6) Analysis of Net Assets By Funds

	2026 General Fund	2026 Restricted Fund	2026 Total Funds	2025 Total Funds
Fixed Assets	410972	-	410972	410972
Current Assets	54161	-	54161	62133
Current Liabilities	(1692)	-	(1692)	(1620)
	£463441	£-	£463441	£471485