

REFERENCE NUMBER 061000061668

‘The Life Community’ Annual Trustees’ Report 2018-19

Why was the CIO set up? Aims

The CIO was established with two distinct aims: to be a refreshingly different, modern and local community church, meeting in accessible premises; and to support local people by offering to manage our threatened community centre.

Who does the CIO help? Community

We are open to help all members of the local community who engage with our church and its members, and all who use the spaces at our community centre.

What was done? Outputs

We hold a weekly church gathering around the meal table and are managing all the day-to-day bookings and operations at the community centre.

What was achieved? Outcomes

People of all ages are growing in their Christian faith, with several being baptised as believers. The centre is now flourishing with 40+ user groups of all descriptions.

What difference was made? Impact

We see changes in individuals as they grow in confidence and find their role. Several are now engaging with the community and serving on some of our many teams at the community centre. People recovering from addiction are feeling safe enough to engage with our church and other groups at the centre. Young people are starting to express their faith in outgoing ways both locally and overseas. We are experiencing people becoming healthier with the fresh food given out through the ‘Fareshares’ programme.

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The Life Community Church

Accounts from inception on 21.05.18 to 31.10.19
(no income or expenses for period 21.05.18 to 01.11.18)

INCOME	12 MONTHS FROM 01.11.18
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Transfer in	46.32
Personal donations	7135.00
SW Baptist Association	4166.70
Offerings received	865.20
Grants received	300.00

TOTAL TO 14/5/19	12513.22

EXPENDITURE	12 MONTHS FROM 01.11.18
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Rent	1541.71
Salary and on-costs	6099.06
Subscriptions	221.00
Miscellaneous	1034.37
Insurance	319.20

TOTAL TO 14/5/19	9215.34

BALANCE	3297.88
Bank	3297.88
Difference	0

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The Life Community Centre

Accounts from inception on 09.07.18 to 31.10.19

INCOME 12 MONTHS FROM 01.11.18

Rentals	10259.50
Grants	8525.00
Other	381.96

TOTAL TO 14/5/19	19166.46

EXPENDITURE 12 MONTHS FROM 01.11.18

Salaries	6064.00
Rent	262.72
Furnishings	3253.42
Maintenance & Repairs	1295.96
Services	1154.67
Miscellaneous	1611.44

TOTAL TO 14/5/19	13642.21

BALANCE 5524.25

Bank 5524.25

Difference 0

External Accounts Examination carried out by Louise Collard
Tel:01297 647719

Report following External Accounts Examination

I have carried out an external examinations of the accounts for The Life Community, this included the church accounts and Pippins accounts, for the period of July 2019 to October 2019.

For both the Church and Pippins I was provided with income/expenditure summary sheets, bank statements from July 2019 – October 2019, invoices, receipts and paperwork from West of England Baptist Association (WEBA) pertaining to the salary payments for both the Church and Pippins.

The Life Community Church Accounts:

Accounts were well presented and clear.

The summary page clearly recorded income and expenditure per month and per quarter and contained clear categories of both income and expenditure. Records of accounts were accurate with amounts shown on the summary balancing with the bank statements.

I was advised prior to carrying out the examination of accounts that the paying in book covering the period of July to October 2019 was missing so there was no paperwork trail for some deposits and income received. However, the summary page correlated with the deposits seen on the bank statements.

There were 5 receipts missing, each for a small amount of less than £10 but there was no written advice as to what these expenses were for. There were also 2 cash withdrawals showing on the bank statements but there was no written record of what these were for.

The salary payments from the church account were clearly marked on the bank statements and were accurate in terms of amounts when checked against the detailed salary payments provided on WEBA paperwork.

Pippins Accounts:

I was able to cross refer the information on the monthly invoice sheets with the bank statements for those invoices that were paid direct to the bank. There were some customer names that differed on the bank statement to the invoice sheets but I was able to clarify with Pippins who was who in order to confirm which payments related to which invoices.

There were some invoices noted on the invoice paperwork as paid but I could not find evidence of these on the bank statements. I was advised that some clients paid invoices by cheque or cash. There were some deposits in the bank that were made in branch but there

was no paperwork to go with these deposits so I wasn't able to link these to specific cash or cheque invoice payments.

The invoice summary for July and for August did not specify how the invoice had been paid but following September and October invoice sheets did show how payment had been made. I communicated this to Pippins administration and they advised that this would be something that they would record moving forward.

I noted that there were some unpaid invoices according to the invoice summary sheets and I enquired as to whether a separate spreadsheet was kept for these. There is no separate spreadsheet but I was advised that they do now currently carry over any unpaid invoices onto the following month.

Receipts for expenditure were all included in the file and were clearly marked on the bank statements. All amounts balanced for receipts.

The summary sheet that I was provided with was clearly marked with income and categories of expenditure: unfortunately the summary was for the period of 16 months from 09 July 2018 but as the period I was examining was from July 2019 to October 2019 I was unable to make use of this. I contacted the Pippins administration to provide a summary covering the period I was carrying out the examination for but there wasn't one available. It would be good to have a summary sheet that shows income and expenditure on a monthly basis and quarterly basis.

The salary payments from the church account were clearly marked on the bank statements and were accurate in terms of amounts when checked against the detailed salary payments provided on WEBA paperwork.

Report signed: 

Date: 28-05-20

Notes to take forward to ensure processes are in place and accounts can be audited well:

1. Maintain detailed records of cash and cheque income for each deposit made into the bank
2. Ensure all receipts are included on file and record on paper details of missing receipts
3. Clarity of payee names on invoice with that on payment on the bank statement for ease of cross referencing
4. Record unpaid invoices from each month on a separate list
5. Summary page to show income expenditure including categories for each month and for each quarter