



Financial Report for the Year Ended 31 December 2023

Basic Information

Community Life Church, North Baddesley is a charity registered with the Charity Commission number 1053552.

The Trustees during the year (the Church Council) were:

Andy Blakeman
John Higson
Jo Wheeler
Ali Tuft
Jon Northey
Jess Jacobs

Registered Office: Community Life Centre
 23 Fleming Avenue
 North Baddesley
 SOUTHAMPTON SO52 9EJ

Telephone: 023-8041-0648

E-mail address: info.communitylifecentre@gmail.com

Statements of Financial Activities 2023

General Income and Expenditure Account Year to 31 December 2023						
2022			General Funds	Restricted Funds	Notes	Total
£			£	£		£
Income:						
	General Offerings					
23,270		Direct Payments	20,853			20,853
3,178		Offering	4,285			4,285
535		Donations	822			822
Other Income:						
3,778		Tax recovered re Gift Aid	3,303			3,303
11		Interest (Lloyds)	193			193
21		Books	0			0
225		Events	196			196
		Fundraising	113		1	113
200		Grants		753	2	753
31,218		Total Income:	29,765	753		30,518
Expenditure:						
300	Ministry		100			100
2,481	Hire of Premises		3,234			3,234
0	Printing, administration etc		15			15
306	Equipment etc		224	261	3	485
21	Books, magazines etc		0			0
117	Catering / Events		277			277
642	Affiliation Fees (AoG and EA)		642			642
288	Training/conferences (& Travel)		319			319
210	CCLI		190			190
770	Insurances		785			785
	Gifts to Others:					
3,630		Charitable Giving	3,420	350	4	3,770
16,744	Salaries		17,913			17,913
502	Pension Costs		510			510
125	Christian Safeguarding Services		100			100
4	Refreshments and Consumables		514			514
255	Travel		306			306
	Subscriptions		311			311
3	Other expenses		73			73
26,398		Total Expenditure:	28,933	611		29,544
4,820	Surplus / (Deficit) for the year:		832	142		974
49,649	Balance in hand 1 January		54,469	0		54,469
54,469	Balance in hand 31 December:		55,301	142		55,443

Community Life Centre
Year to 31 December 2023

2022		Designated Funds	Restricted Funds	Notes	Total
£		£	£		£
	Income:				
3,099	Grants		3,467	5	3,467
2,507	Other donations	2,257			2,257
5	Interest	101			101
3,541	Fund Raising	1,224		6	1,224
	Events	269			269
9,152	Total Income:	3,851	3,467		7,318
	Expenditure:				
5,030	Rent	5,000			5,000
0	Admin, Printing and Stationery	82			82
30	Insurances and other fees	0			0
1,117	Maintenance, furniture and equipment	15	900	7	915
81	Refreshments, Supplies & Consumables	91	84	7	175
3,060	Salaries	1,740			1,740
1,606	Electricity, water and telephone	2,273			2,273
68	Other expenses	51	69	7	120
21	Subscriptions (Music and Anti-Virus)	60	42	7	102
90	Support for Families				0
11,103	Total Expenditure:	9,312	1,095		10,407
(1,951)	Surplus / (Deficit) for the year:	(5,461)	2,372		(3,089)
(10,758)	Balance in hand 1 January	(12,709)	0		(12,709)
(12,709)	Balance in hand 31 December:	(18,170)	2,372		(15,798)

Balance Sheet as at 31 December 2023						
31 December 2022			General Funds	Designated / Restricted Funds	Notes	Total
£			£	£		£
Balance on Funds:						
54,469	General Fund		55,301	142		55,443
1,416	North Baddesley Youth		1,416		8	1,416
1,816	Building Fund		1,816		8	1,816
(12,709)	Community Life Centre		(18,170)	2,372		(15,798)
44,992		Total - all Funds	40,363	2,514		42,877
Represented by:						
20,261	Investment - Lloyds					20,439
	Bank etc Balances:					
12,302		Bank - General Fund				11,312
459		Bank - North Baddesley Youth				459
2,155		Bank - CLC				1,586
9,498		Bank - CLC Savings				11,731
47		Giving			9	
	Accruals:	Rent			10	(1,250)
		Charitable giving			11	(1,520)
68	Cash in hand - General					20
144	Cash in hand - CLC					42
6	Cash in hand - North Baddesley Youth					6
52	Event Float				8	52
44,992						42,877

J Wheeler, Treasurer. February 2024

Disclosures to above accounts

- 1 Money Raised through Cashback purchases
- 2 Hospitality Grant
- 3 Coffee Machine purchased with Hospitality Grant
- 4 Special collection for Ukraine
- 5 Grant from Romsey Food Bank
- 6 Fund Raising through Sponsorship raised doing Walk The Testway
- 7 Purchases using grant money - Equipment and Resources for the Centre and for the Community Gardening Wellness Group
- 8 These are dormant accounts and there were no transactions in 2022 or 2023.
- 9 Giving account cleared for Charitable donations
- 10 Rent went out in January 2024, but related to 2023
- 11 Charitable donations for 2023, but left the bank account in 2024

Community Life Church, North Baddesley
Notes to the Accounts
For the year ended 31 December 2023

Statement of Trustees' Responsibilities

Charity Law requires the Church Council (the Trustees) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church (the charity) as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Church Council is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate, and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' Report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These Financial Statements were approved by the Church Council on ##### .

ON BEHALF OF THE TRUSTEES:

Trustee
Date

Community Life Church, North Baddesley
Notes to the Accounts for the year ended 31 December 2023

Accounting policies

The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102 (effective January 2016).

The financial statements are prepared, on a going concern basis and the charity is dependent on donation income and as a consequence the going concern basis is also dependent on donation income continuing.

Incoming resources are accounted for on a receivable basis.

Bank interest is included in the income and expenditure account on a receivable basis.

Liabilities are recognised on an accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the relevant Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales

The policy for including items within the relevant activity categories of resources expended is to allocate costs to the most appropriate activity. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

The costs of raising and generating funds includes the incidental costs of staging various events.

Charitable activities

Charitable expenditure includes all expenditure directly related to the objects of the charity.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity, organisational administration and compliance with charitable and statutory requirements.

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

The charity has designated certain funds for specific uses – these are: the Building Fund (unrestricted element), the Community Life Centre Account, and the Youth Account. Once funds have been designated for a particular purpose, use of those funds for general purposes will require formal approval of the Trustees.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Community Life Church, North Baddesley
Notes to the Accounts for the year ended 31 December 2023

Accounting policies - continued

Apart from Ali Tuft (for which approval is given within the Church's Constitution) neither the Trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year

The Disclosures to the Accounts on page 4 should be read alongside these accounting policies.

Reserves policy:

The Church Council believes that the Church should hold sufficient balances on its general and other accounts to allow it to continue operating even if there was a significant reduction in the level of giving.

The Church Council considers that the minimum level of these balances should be the equivalent of 16 weeks' operating costs calculated and reviewed annually – on the basis of expected spend in 2023 this will be in the order of £8,000. The Balance Sheet at 31 December 2023 shows that the unrestricted balance on the General Fund, plus the designated balances of the Building, Youth and CLC Funds stood at £40,400.

Statement of Public Benefit for the year ended 31 December 2023

Because we are legally a "smaller charity" and below the audit threshold, we must include only a brief summary in our Annual Report of the main activities undertaken - you can find that in the main report.

As Church Council (the Trustees) we confirm that we have had regard to the Charity Commission's public benefit guidance, where relevant.

The Objects of the Church – as set out in its Constitution – are:

"The Church is formed:

- [1] to advance the Christian religion in accordance with the doctrinal basis as set out in Clause 3 [of the Constitution].
- [2] to provide such services to the community that are in keeping with the Christian ethos and exemplified in the Bible."

We consider that Object [1] above passes the "public benefit test" because advancing the Christian religion in our community has a positive impact on the moral and ethical behaviour of those with whom we come in contact.

Furthermore, our Christian faith and our relationship with God – as Father, Son and Holy Spirit - gives meaning to our lives and encourages us to live in such a way as to benefit the wider society by being good citizens and following the Bible's teaching on how we should conduct ourselves in society.

Object [2] was added to our Constitution as a result of opening the Community Life Centre – which clearly provides benefit to the whole of the community. As can be seen from main report, the Centre is an open access facility and we have been delighted to assist people from all walks of life including those of other faiths and none.

**Independent Examiner's Report to the Church Council
For the year ended 31 December 2023**

Report of the Independent Examiner to the Trustees on the accounts of the Charity

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with all applicable Directions given by the Charity Commission. 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 the 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 material matters have come to my which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Andrew J Clarke cpfa



The date upon which my opinion is expressed is 5 March 2024