

Trustees Report - 23rd March 2025

The current trustees are:

- Ali Tuft - Chairperson
- Jo Wheeler - Treasurer
- John Higson
- Andy Blakeman
- Jess Jacobs - Secretary

The Trustees have met four times in the last year, in April, July and October 2024 and January 2025. The Trustees meeting minutes are recorded and stored on the secure Community Life Church Google Drive.

As was communicated at the time, Jon Northey stepped down from his role as Trustee in July 2024 due to conflicting pressures on his time. The Trustees would like to thank Jon for his service and contribution.

The main focus of the Trustees over the last year has once again been to support the function and continuous development of Community Life Church. There has been considerable focus on ensuring that all relevant policies are in place and are up to the required standard and I am pleased to confirm that this is now the case, with a regular review initiative in place to ensure that all policies remain up to date. Any member of the church who would like to have a copy of any policy, the constitution, or the local procedures for the church is very welcome to do so, and can request copies from any of the Trustees by email.

Quarterly Trustee meetings are in place and will continue, with the next Trustees meeting due at the end of June 2025..



Financial Report for the Year Ended 31 December 2024

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
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 2024

General Income and Expenditure Account Year to 31 December 2024						
2023			General Funds	Restricted Funds	Notes	Total
£			£	£		£
	Income:					
	General Offerings					
20,853		Direct Payments	24,136			24,136
4,285		Offering	5,835			5,835
822		Donations	20,824		1	20,824
	Other Income:					
3,303		Tax recovered re Gift Aid	3,917			3,917
193		Interest (Lloyds)	275			275
196		Events	191			191
113		Fundraising	23			23
753		Grants		260		260
30,518		Total Income:	55,201	260		55,461
	Expenditure:					
100	Ministry		275			275
3,234	Hire of Premises		3,448			3,448
15	Printing, administration etc		0			0
485	Equipment etc		158			158
277	Catering / Events		654			654
642	Affiliation Fees (AoG and EA)		642			642
319	Training/conferences (& Travel)		0			0
190	CCLI		263			263
785	Insurances		938			938
	Gifts to Others:					
3,770		Charitable Giving	3,747			3,747
		Gifts	23			23
17,913	Salaries		18,312			18,312
510	Pension Costs		498			498
100	Christian Safeguarding Services		60			60
514	Refreshments and Consumables		114			114
306	Travel		530			530
311	Subscriptions		1,002			1,002
73	Other expenses		36	260		296
29,544		Total Expenditure:	30,700	260		30,960
974	Surplus / (Deficit) for the year:		24,501	0		24,501
54,469	Balance in hand 1 January		55,443	0		55,443
55,443	Balance in hand 31 December:		79,944	0		79,944

Community Life Centre
Year to 31 December 2024

2023		Designated Funds	Restricted Funds	Notes	Total
£		£	£		£
Income:					
3,467	Grants		600		600
2,257	Other donations	8,501	20	3	8,521
101	Interest	372			372
1,224	Fund Raising	2,725		4	2,725
269	Events	0			0
7,318	Total Income:	11,598	620		12,218
Expenditure:					
5,000	Rent	5,000			5,000
82	Admin, Printing and Stationery	0			0
915	Maintenance, furniture and equipment	21			21
175	Refreshments, Supplies & Consumables	64			64
1,740	Salaries	0			0
2,273	Electricity, water and telephone	2,454			2,454
120	Other expenses	0			0
102	Subscriptions (Music and Anti-Virus)	49			49
	Homework Club Teaching Support		3,744	4	3,744
	Community Wellness Gardening Project		1,060		1,060
0	Events	99			99
10,407	Total Expenditure:	7,687	4,804		12,491
(3,089)	Surplus / (Deficit) for the year:	3,911	(4,184)		(273)
(12,709)	Balance in hand 1 January	(15,798)	0		(15,798)
(15,798)	Balance in hand 31 December:	(11,887)	(4,184)		(16,071)

Balance Sheet as at 31 December 2024						
31 December 2023			General Funds	Designated / Restricted Funds	Notes	Total
£			£	£		£
Balance on Funds:						
55,443	General Fund		79,944	0		79,944
1,416	North Baddesley Youth		1,416			1,416
1,816	Building Fund		1,816			1,816
(15,798)	Community Life Centre		(11,887)	(4,184)		(16,071)
42,877		Total - all Funds	71,289	(4,184)		67,105
Represented by:						
20,439	Investment - Lloyds					39,124
Bank etc Balances:						
11,312		Bank - General Fund				13,031
459		Bank - North Baddesley Youth				459
1,586		Bank - CLC				6,920
11,731		Bank - CLC Savings				7,742
0		Giving				
(1,250)	Accruals:	Rent			5	(1,250)
(1,520)		Charitable giving			6	750
20	Cash in hand - General					0
42	Cash in hand - CLC					271
6	Cash in hand - North Baddesley Youth					6
52	Event Float					52
42,877						67,105

J Wheeler, Treasurer. February 2025

Disclosures to above accounts

- 1 The Church received an unexpected legacy from a former member amounting to £20,470.
- 2 Donations are generally giving ad hoc with a number of monthly donations from the community. £20 was given specifically for Food Bank.
- 3 A number of members were sponsored to raise money for the Community Life Centre through Walk The Testway.
- 4 A qualified teacher supported the homework club started during the Covid era through a lottery grant.
- 5 A rent invoice is still awaited from Test Valley Borough Council.
- 6 Part of the specified giving for 2024 is for North Baddesleys Junior School, however the money is yet to be paid over to them.

Community Life Church, North Baddesley
Notes to the Accounts
For the year ended 31 December 2024

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 20/03/2025.

ON BEHALF OF THE TRUSTEES:

Jo Wheeler

Trustee

Date 21/03/2025

Community Life Church, North Baddesley
Notes to the Accounts for the year ended 31 December 2024

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 2025 this will be in the order of £8,000. The Balance Sheet as at 31 December 2024 shows that the unrestricted balance on the General Fund, plus the designated balances of the Building, Youth and CLC Funds stood at £71,000.

Statement of Public Benefit for the year ended 31 December 2024

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 2024**

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 17 February 2025



Financial Report for the Year Ended 31 December 2024

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
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Ali Tuft
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Community Life Centre
Year to 31 December 2024

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269	Events	0			0
7,318	Total Income:	11,598	620		12,218
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5,000	Rent	5,000			5,000
82	Admin, Printing and Stationery	0			0
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175	Refreshments, Supplies & Consumables	64			64
1,740	Salaries	0			0
2,273	Electricity, water and telephone	2,454			2,454
120	Other expenses	0			0
102	Subscriptions (Music and Anti-Virus)	49			49
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42,877		Total - all Funds	71,289	(4,184)		67,105
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0		Giving				
(1,250)	Accruals:	Rent			5	(1,250)
(1,520)		Charitable giving			6	750
20	Cash in hand - General					0
42	Cash in hand - CLC					271
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52	Event Float					52
42,877						67,105

J Wheeler, Treasurer. February 2025

Disclosures to above accounts

- 1 The Church received an unexpected legacy from a former member amounting to £20,470.
- 2 Donations are generally giving ad hoc with a number of monthly donations from the community. £20 was given specifically for Food Bank.
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Community Life Church, North Baddesley
Notes to the Accounts
For the year ended 31 December 2024

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- 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.

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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 20/03/2025.

ON BEHALF OF THE TRUSTEES:

Jo Wheeler

Trustee

Date 21/03/2025

Community Life Church, North Baddesley
Notes to the Accounts for the year ended 31 December 2024

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:

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

Accounting policies - continued

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Statement of Public Benefit for the year ended 31 December 2024

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- [1] to advance the Christian religion in accordance with the doctrinal basis as set out in Clause 3 [of the Constitution].
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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 2024**

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 17 February 2025