

REGISTERED CHARITY NUMBER: 1071313

**Report of the Trustees
and Financial Statements
for the year ended 31st December 2021**

for

Word for Life Trust

Word for Life Trust
Report of the Trustees and Financial Statements
for the Year Ended 31st December 2021

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Word for Life Trust
Report of the Trustees
for the Year Ended 31st December 2021

The Trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the charity are:

The advancement of the Christian Religion, especially, but not exclusively, by the education of churches in healing, counselling, evangelism and other relevant subjects.

Public Benefit

The Trust sees itself as a servant ministry of the worldwide Body of Christ. The Trust is mindful to put no financial burden on those we seek to serve. No formal charge is made for our ministry - only a donation sought according to the means of the beneficiaries. Our donors in Britain make up the shortfall in the operating costs of our ministry.

We endeavour to make our ministry accessible to all, regardless of merit, following the Jesus model.

ACHIEVEMENT AND PERFORMANCE

Overview

The work of the Trust is to support the ARK - a special community and ministry of residential care, Christian discipleship and rehabilitation. The ARK is based in Churachandpur, Manipur, NE India. Our vision is to see those who have slipped through the cracks of society restored and transformed by the love of Jesus - those struggling with addiction and homelessness, those who may be HIV+ and/or suffering other physical or mental health issues.

Isaiah 61 is our theme Scripture for the ARK, "to proclaim good news to the poor, to bind up the broken-hearted, to proclaim freedom for the captives and release from darkness for the prisoners". Our mission is the rebuilding, renewing and restoring of broken, ruined, blighted lives.

By "being Jesus" to those who have lost their way - broken in spirit and rejected by their families and society - the ARK offers a loving Christian family to which they can belong, and within which they can flourish.

The base of operations in NE India is the Living Word Centre (LWC) in Churachandpur ("CCpur"), which is the second town of Manipur after the state capital, Imphal.

This area of NE India is effectively under martial law by the Armed Forces (Special Powers) Act. However, the need for visitors to obtain a Protected Area Permit (PAP) remained suspended throughout 2021.

The work of WFLT, in seeking to serve God in situations such as this, calls for wisdom, courage and sacrifice. The trustees wish to express our overwhelming gratitude to our directors, Diki and Stephen Hawkins, and their local team, who through God's love and grace have a vision to care for the people of CCpur and are motivated to undertake this challenging work. To God be the glory.

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The Trust does not, at present, carry out ministry within the UK. Nonetheless, back in 2019, and with the support of the WFLT Trustees, our ministry directors, Diki and Stephen Hawkins, stepped out in faith, leaving the ARK and Diki's hometown of CCpur to come to Britain, to "lay tracks" for the future expansion of the ministry, trusting in God to continue His loving counsel, guidance and provision.

They both felt called to the UK with a clear purpose, to see the ARK flourish in India and also be a model and inspiration to the Church in the UK. Diki and Stephen are here to promote and build support for the ARK and work with the Trustees of WFLT to enable the Trust to grow and be a blessing and a help to the lost, broken and rejected in Britain also.

We believe the Lord is leading us to establish an ARK UK, a Christian community of worship, discipleship and healing. For this we are praying for more support and more supporters ("Partners-in-Vision").

The trust maintains a website: www.wflt.org and an email address in the UK: office@wflt.org
The postal correspondence address is: 17, Old School Place, North Grove, Wells, Somerset BA5 2TD.

The Work and Ministry of WFLT

Background to our Work in Manipur, India

Manipur is one of the tribal states of the north-east of India and covers an area of approx. 20,000 sq. km (about the size of Wales in the UK). It has a population of approx. 3 million (again about the size of that of Wales), and is predominately Christian thanks to Welsh missionaries who came to Manipur following the Welsh Revival of 1910.

Geographically, Manipur shares an unfenced border with Myanmar/ Burma which was drawn up in the colonial era with little or no regard for the indigenous population (the Pemberton Line). Nonetheless, there has continued to be relatively free movement for locals to cross the border for agriculture, trade, and to visit the other half of their families.

Sadly, alongside this benign cross-border traffic, high-grade heroin also comes into Manipur from Myanmar. Many young men in Manipur - without work other than agriculture or one of the few government jobs - fall victim to the drug which is highly addictive. As a result, they bring poverty and shame on themselves and their families and end up destitute and sleeping on the streets.

The Word for Life Trust operates its ARK ministry out of the Living Word Centre (LWC) in the town of Churachandpur (CCpur) close to the border. There are many drug addicts in CCpur and no small number of commercial rehab centres. However, the ARK is the only rehab centre which will care for addicts free of charge, following a Christian model. The ARK, and the nearby ARK Garden, offer a safe and loving environment in which to break a drug habit and to get a fresh start in life.

We are pleased to report that our rehab regime has a low relapse rate for those who complete the 18 month rehab course, and that past ARK graduates regularly return for reunion and to encourage those still undergoing rehab.

The ARK (CCpur) in 2021

International travel restrictions due to COVID-19 prevented both the trustees and the directors from physically visiting India during 2021. However, we were able to keep in good, regular, 'face-to-face' contact with the ARK family in the LWC and ARK Garden via the blessings of video technology.

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Whilst CCPur town was in lockdown, the ARK family once again 'bubbled' in order to continue the daily routine of community worship, bible study, prayer and activity. To be COVID secure, the trust requested prospective visiting teams and guests to refrain from coming to the LWC until the situation improved. As COVID raged in CCPur, our ARK family remained well and continued to be protected, by the grace of God.

At the beginning of 2021, the official Indian government assessment of the COVID situation was that it was worsening. An export ban had been put in place on vaccines produced in India, which highlighted the challenge the country was facing. In CCPur restrictions returned, with face masks mandated and the numbers allowed to gather restricted.

Schools, churches shops were closed. Mental health, alongside physical health, has been severely impacted. Young people were especially affected. Robbed of motivation and education, they are easily drawn into gangs, street fighting, drugs and other addictions.

But, by the grace of God, this has not stopped the ARK's ministry of outreach, which continued into the marketplaces and people's homes as far as COVID safety would allow. Our priority remained the physical and spiritual health wellbeing of our ARK residents (ARKies). Even though locally costs had dramatically risen (for food, gas, etc. due to shortages) the ARK has been able to cover all its daily needs.

Throughout 2021, we had a number of young men and women seeking to be received into the ARK. However, a number found the ARK regime – which is quite rigorous - too hard for them and they dropped out. There is often an intense spiritual battle for the lives of these desperate individuals.

Tragically, and despite COVID, lockdowns and curfews, drugs continued to be openly sold and taken on the streets of CCPur, and the consequences of addiction, hopelessness and homelessness remained all too visible.

By the September 2021, COVID restrictions were beginning to be eased and we were able to open our gates once again, and with all the ARK family now vaccinated, our daily program of worship, prayer, Bible study, and fellowship was once more open to the public.

The ARK has been able to work with other charities and church youth groups in the town. This has seen the ARKies assisting with the distribution of food to the homeless on the streets. They have also been part of private, confidential meetings with children from the wealthier families of the town who are secretly taking drugs.

The Salvation Army officers held their regional meeting in CCPur towards the end of 2021. Inspired by the work of the ARK, they came to the LWC for an evening of worship, sharing, and prayer. The Salvation Army Youth also invited the ARKies to worship and fellowship with them on the pitch of the newly built futsal court in CCPur. (Futsal is a variation of mini football played on an artificial hard court.)

Looking forward to 2022, we are hoping to see the return of some of our international YWAM friends as they seek to minister at the ARK again as part of their training.

The ARK UK

Despite the pandemic, our directors, Stephen & Diki have not been furloughed but continued to work fulltime to promote and build support for the ARK, and to work together with the trustees to enable the Trust to grow and be a blessing and a help to the lost, broken and rejected in both India and the UK.

We still believe the Lord is leading us to establish an ARK UK, a Christian community of worship, discipleship and healing. As the world moves out of lockdown we are praying for

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more opportunities to share our vision and gather more support and more supporters ("Partners-in-Vision") to see this exciting ministry grow.

Stephen's Theological Training

WFLT Director, Stephen Hawkins, successfully completed his first year of his Applied Theology course at Moorlands College, Dorset. For this Stephen has been given a day-release from his WFLT duties whilst also serving in the Wells Vineyard Church on Sundays as his church placement.

Stephen's tuition fees have been covered by a mature-student bursary and support from friends and family. No WFLT charitable funds have been expended on Stephen's training.

FINANCIAL REVIEW

Our donation income was stable throughout 2021 being £ 47,319. In addition we received a legacy of £11,729. Our total expenditure for the year was £44,752, resulting in a balance of £22,648 at the end of the year.

In addition to paying the directors' salaries, a sum of £15,258 was remitted to India during 2021, which went to support and sustain the ARK residents, 3 accompanying family members, and 3 local team, all residing between the ARK and the ARK Garden Extension. In addition, there are a further 9 full-time local team members, plus a varying number of "day scholars" (prospective ARK entrants) who come to the LWC daily.

The Trustees consider that the state of the Trust's finances to be satisfactory, but they continue to seek additional financial support at every opportunity. The Trustees regularly review the finances and activities of the LWC and the ARK and can confirm that the usage of the moneys remitted to India has fully satisfied the requirements of WFLT.

We thank God for giving us such a loyal base of supporters. Our core operational funding comes from a body of regular donors - our 'Partners-in-Vision'. In addition to regular donations, the Trust also received occasional funding from other trusts, churches, and individuals.

There were no loans taken out or repaid by the Trust during 2021.

The Trust has no investments and no reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Word for Life Trust is constituted as an unincorporated charity and controlled by its trust deed dated 5th February 1998 and deeds variation dated 28th July 1998, 26th April 2007 and 17th September 2011.

Accordingly, there shall be at least three trustees on the Board of Trustees at any one time. Trustees are appointed by the existing board and serve for a term of five years (renewable). In the selection of new trustees, the board may consider the benefits of appointing the person who by reason of residence, occupation, employment, or otherwise, has special knowledge of the area of benefit or who is, by virtue of his or her personal or professional qualifications, able to contribute to the pursuit of the objects or the management of the charity.

Day-to-day management of the charity is carried out by the directors and trustees. The trustees meet at least twice a year and more frequently when deemed necessary.

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Risk Management

Concerning financial risks, the trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against error, conflicts of interest and fraud.

Concerning risks to life and limb, the work in Manipur, NE India carries security and health risks to our personnel living, working and/or visiting in the area. Health risks arise from the poor infrastructure of the region which includes very basic sanitation, poor quality drinking water, absence of refuse collection, badly maintained and overcrowded roads, intermittent electricity etc.

The security risks arise from insurgency and civil unrest which has plagued Manipur since the 1990s. Manipur State is effectively under martial law by the imposition of the Armed Forces (Special Powers) Act. The UK Foreign, Commonwealth, & Development Office (FCDO) advise against all travel to Manipur and against all but essential travel to Imphal, the Manipur state capital, noting that although foreigners have not been directly targeted, the continuing violent unrest can be indiscriminate.

These risks cannot be completely avoided and must therefore be managed. It is precisely because Manipur so needs restoration of peace, harmony and hope that Word for Life Trust is operating there. Risks are monitored on a continual basis and safeguards kept under constant review to mitigate the risk wherever possible. Non-indigenous personnel are accompanied wherever they travel.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1071313

Principal address

c/o 17 Old School Place,
North Grove,
Wells,
Somerset
BA5 2TD

Trustees

Mr K Hawkins
Mrs F Hawkins
Mr P Farrow
Mrs S Winsor (appointed 3rd March 2020)

Independent examiner

Mr Stewart Wright
27 The Uplands,
Nailsea,
North Somerset
BS48 4RS

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Solicitors

Hewetts
55 London Road,
Reading,
Berkshire
RG1 4PS

Bankers

Lloyds Bank plc
38 High Street,
Lymington
Hampshire
SO41 9ZF

CONCLUSION

Despite the Corona Virus pandemic, the year 2021 was a year of praise and thanksgiving for the continuing ministry of the ARK in India and a year of vision for the future ministry of WFLT and the ARK in the UK.

We thank God that the work of WFLT and the ARK can continue unobtrusively in a region of the world where it does not pay to draw too much attention to oneself. Meanwhile, the reputation of the ARK continues to grow amongst the churches, organisations, ministries, and rehabilitation centres of CCpur.

The trustees would like to thank all those who have contributed their time, energy, talents, money, and prayers to this work, which seeks to offer God's unconditional love and unmerited favour to the lost and hurting. We, in turn, pray for the wisdom, courage, and grace to be open and obedient in fulfilling the vision the Lord has set before us.

D.G.

ON BEHALF OF THE BOARD

K Hawkins – Chairman, 14th September 2022

Approved by order of the board of trustees on
and signed on its behalf by:

5th October 2022

Mr K Hawkins – Trustee

K. Hawkins

**Word for Life Trust
Independent Examiner's Report
for the Year Ended 31st December 2021**

I report to the charity trustees on my examination of the accounts of the Word for Life Trust (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

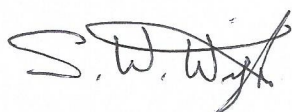
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Stewart Wright
(Retired Fellow of the Institute of Chartered Accounts in England & Wales)
27 The Uplands
Nailsea
North Somerset
BS48 4RS

Word For Life Trust
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	31.12.21 Total unrestricted funds £	31.12.20 Total unrestricted funds (Restated) £
INCOME AND ENDOWMENTS FROM			
Donations		47,319	38,334
Legacies		11,729	-
Total Income	2,3	59,048	38,334
EXPENDITURE ON			
Charitable activities			
Contribution to The Living Word Centre		15,258	14,143
Staff costs	5	27,096	26,997
Travelling		-	478
Office costs		1,533	1,364
Accountancy		276	-
Other		589	700
Total expenditure on charitable activities	2	44,752	43,682
Total expenditure		44,752	43,682
NET INCOME/(EXPENDITURE)		14,296	(5,348)
BALANCES BROUGHT FORWARD 1 JANUARY		8,352	13,700
BALANCES CARRIED FORWARD 31 DECEMBER		22,648	8,352

The notes on pages 11 to 13 form part of these financial statements

Word For Life Trust
Balance Sheet
For the year ended 31 December 2021

		31.12.21	31.12.20
	Notes	Total unrestricted funds £	Total unrestricted funds (Restated) £
CURRENT ASSETS			
Debtors		-	-
Gift Aid		-	-
Other debtors		-	-
	6	-	-
Cash at bank		22,648	8,352
		<u>22,648</u>	<u>8,352</u>
LIABILITIES			
Amounts falling due within one year: sundry creditors	7	-	-
NET CURRENT ASSETS		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,648</u>	<u>8,352</u>
NET ASSETS		<u>22,648</u>	<u>8,352</u>
FUNDS			
Unrestricted funds (2020: as previously stated)		22,648	10,633
Prior year adjustment		-	(2,281)
TOTAL FUNDS	8	<u>22,648</u>	<u>8,352</u>

The financial statements were approved by the Board of Trustees on [*5th Oct*] 2022
and were signed on its behalf by:

Mr K Hawkins (Trustee)

K. Hawkins

The notes on pages 11 to 13 form part of these financial statements

Word For Life Trust
Notes to the Financial Statements
For the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, on a cash basis. This is allowed for a charity of this size. See also note 2.

Income

All income is recognised in the Statement of Financial Activities as it is received. This represents a change in policy in 2021, as previously income was recognised once the charity had entitlement to the funds, it was probable that the income would be received and the amount could be measured reliably.

Expenditure

Liabilities are recognised as expenditure as they are paid. This represents a change in policy in 2021, as previously expenditure was recognised in the Financial Statements as soon as there was a legal or constructive obligation committing the charity to that expenditure, it was probable that a transfer of economic benefits would be required in settlement and the amount of the obligation could be measured reliably. Expenditure is now accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's Pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Prior year adjustment

The above changes to accounting policies have given rise to prior year adjustments in the comparative figures in the Financial Statements for 2020:

	£
Income from donations	(2,661)
Debtors	(2,661)
Expenditure	
Staff costs	(104)
Accountancy	(276)
Total expenditure	(380)
Liabilities falling due within one year: sundry creditors	(380)

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Notes to the Financial Statements (cont)
For the year ended 31 December 2021

3. INCOME

The Charity's only source of income is from donations and legacies. There was no income from trading activities in the periods under review.

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees remuneration

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020

5. STAFF COSTS

The number of employees during the year and the previous year was two. Staff costs amounted to £25,843 (2020: £25,841). There were no employees with emoluments over £60,000. Both employees are enrolled in a workplace pension scheme, contributions to which were £1,253 in 2021 (2020 restated: £1,156).

6. DEBTORS

31.12.21	31.12.20 (Restated)
£	£
-	-

Amounts falling due within one year

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.21	31.12.20 (Restated)
£	£
-	-

Other creditors

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Notes to the Financial Statements (cont)
For the year ended 31 December 2021

8. MOVEMENT OF FUNDS

	2021		2020	
	Unrestricted Funds	Total Funds	Unrestricted Funds (Restated)	Total Funds (Restated)
	£	£	£	£
NET MOVEMENTS				
Income				
From charitable activities	-	-	-	-
Donations and legacies	59,048	59,058	38,334	38,334
Other trading activities	-	-	-	-
Investment income	-	-	-	-
	<u>59,058</u>	<u>59,058</u>	<u>38,334</u>	<u>38,334</u>
Expenditure				
On raising funds	-	-	-	-
On charitable activities	42,354	42,354	41,140	41,140
Other expenditure	2,398	2,398	2,542	2,542
	<u>44,752</u>	<u>44,752</u>	<u>43,682</u>	<u>43,682</u>
Surplus (deficit) for year	14,296	14,296	(5,348)	(5,348)
Balance at 1 January 2020/2019	8,354	8,354	13,700	13,700
Balance at 31 December 2020/2019	<u>22,648</u>	<u>22,648</u>	<u>8,352</u>	<u>8,352</u>
Represented by:				
Fixed assets	-	-	-	-
Investment assets	-	-	-	-
Debtors and prepayments	-	-	-	-
Cash equivalents	22,648	22,648	8,352	8,352
Creditors and accruals	-	-	-	-
	<u>22,648</u>	<u>22,648</u>	<u>8,352</u>	<u>8,352</u>

The charity has only its unrestricted general fund. It has no restricted or endowment funds.

9. RELATED PARTY DISCLOSURES

SMH (Employee) is the son of KH and FTH (Trustees) but was appointed before KH and FTH became trustees.