

Word for Life Trust

Report of the Trustees

&

Financial Statements

for the

Year Ended 31st December 2023

Word for Life Trust
Report of the Trustees and Financial Statements
For the Year Ended 31st December 2023

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Word for Life Trust
Report of the Trustees and Financial Statements
For the Year Ended 31st December 2023

The Trustees of the Word for Life Trust (WFLT) present their report together with the financial statements of the charity for the year ended 31st December 2023. 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, 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, of Imphal.

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.

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.

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

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

The Work and Ministry of WFLT

The ARK (CCpur)

In 2023, the ARK ministry within the Living Word Centre (LWC) building celebrated its 10th anniversary. That's 10 years of Jesus transforming the lives of young men who are redeemed and rehabilitated in order to re-join society, not only free from drugs, but as confident, sold-out, disciples of Jesus.

Five ARK residents ("ARKies") completed their courses with us in the spring of 2023, a couple of whom elected to stay on and serve as "team" in the ARK. This has strengthened the ARK Worship Band in their leading of the ARK daily worship. We know just how much worship is transformational in the recovery of our ARKies, and it is wonderful to see syringe-users changed into drummers, and insurgents forsaking their AK47's to pick up guitars to praise God!

COVID over, the ARK was once again blessed to have many visitors and guests coming for mutual encouragement in early 2023. We welcomed church and youth groups to join us for worship and fellowship. The ARK ministry was invited to take part in drug awareness campaigns and evangelistic meetings that were held in the various tribal communities and churches across the region.

At the beginning of the year, a young lady MA student from Mizoram, stayed for 4 weeks on placement. She came to evaluate the faith-based success of the ARK ministry as part of her Social Work dissertation. She gave a glowing report at the conclusion of her time, remarking on the effectiveness of the ARK's approach:

"The workers look after the ARKies with love and care. They live together like one big family... The struggle of overcoming a substance use disorder can feel like an impossible task to achieve but... with Jesus they [the ARKies] have the strength to make strides in life that were previously unimaginable, even overcoming addiction and with Jesus they can maintain a life of long-term sobriety."

Early in the year we also had a Youth-with-a-Mission (YWAM) team come to the ARK from Ludhiana, in Punjab (NW India). They taught us some beautiful Hindi worship songs and they worshipped and danced together with our ARKies as fellow brothers and sisters in Christ.

Unfortunately, the May riots (see below) prevented another planned visit from the YWAM team from Perth, Australia. On a previously visit in February 2020, a team of counselling students stayed for 6 weeks on work experience at the ARK. This 2023 visit was to have been a group of Discipleship Training School students bringing their internationally acclaimed contemporary discipleship teaching to the ARK family.

Despite the troubles of the second half of the year the ARK remains a beacon of hope and Christ empowered transformation. Since the autumn, the ARK family have continued to visit the other rehabilitation centres in our town, sharing their testimonies and worshipping with them and encouraging them. New young men have been taken in.

Latterly, we had a former team member, now newly ordained, come and pray with us. We've had three in our care suffering from dengue fever but making great recoveries. And Kim, the wife of Lam, ARK Garden leader, gave birth to their second child, a very happy and healthy baby boy. In the midst of war, life carries on and we thank God for his presence and provision.

It has been an extremely difficult year for our ARK family and for the thousands of tribal Christians in the State of Manipur, but we can still say, "God is our refuge and strength, a very present help in trouble" (Ps 46:1).

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Outbreak of Violence, May 2023

Sadly, Manipur is no stranger to inter-communal violence, but the violence that erupted in May 2023 was particularly vicious, brutal and involved killings, arson, and sexual crimes.

Manipur's dominant, Meitei community have been campaigning to receive "Scheduled Tribal Status" for some time past. This would give them land-rights in the hill districts of Manipur which are currently reserved for the State's tribal peoples. This is a significant move since Manipur is 90% hill country and only 10% plain.

On 3rd May the tribal community organized rallies in the hill districts to protest against what they regarded as an attempted land-grab by the Meiteis. This provoked clashes, which quickly escalated into tit-for-tat violence that plunged the State into a deep crisis akin to civil war.

Whilst the hard-liners fought each other, the majority of the population fled the fighting; the tribals fled to the hills - especially south into Churachandpur district - and the Meitei fled to the State capital, Imphal, in the plain. As a result, the State is now effectively divided in two with the army holding the communities apart in the middle ground.

A curfew was imposed and mobile internet services suspended. The army quelled the violence with drastic action which included a shoot-to-kill policy.

Official casualty figures released in September put the death toll at 175. The police put the number of persons displaced, both internally and to neighbouring States, at around 70,000. There were 5,172 cases of arson reported, including 254 churches and 132 mosques and temples.

The aftermath of the violence has severely impacted life in the State. Manipur's agrarian economy has ground to a halt. Shops, businesses and institutions are closed. Schools have been commandeered as refugee centres. Transportation and communications are disrupted. There are food scarcities and inflation is running at around 12%.

In particular, the CCpur district finds itself cut off from its traditional supply routes of the State capital of Imphal, and the Burma border town of Moreh. There has been some sabotage of the district's power infrastructure. The adjacent NE Indian State of Mizoram is sending aid into CCpur.

Our ARK residents (Arkies) were shocked and scared by the ferocity of the violence, but their daily regime of Christian prayer & worship has quietly continued. Curfews permitting, their outreach to the other rehab centres in CCpur have continued. They have also been of additional service to the community in being able to visit the refugee centres to offer pastoral support and the Christian message of hope.

Our ARK supporters in the UK have responded to the crisis with prayer and additional funding to meet rising living costs.

No visits to Manipur and the ARK are possible at this time, but the trustees remain in regular contact with the local team (internet allowing) via Facetime and Whatsapp.

The future of Manipur looks bleak. Restitution of inter-communal trust seems a long way off and re-integration generations away, if at all possible. This is a tragedy for the State which Jawaharlal Nehru once described at the "Jewel of India".

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The ARK UK

The Trustees believe the Lord is leading us to establish an ARK in the UK also, which will be a Christian community of worship, discipleship and healing.

Just as the ARK India was founded on prayer and worship, the ARK UK is being founded on this too. We are praying for opportunities, premises, and support ("Partners- in-Vision"). We have established regular days of prayer to explore this.

Stephen's Theological Training

In the summer of 2023, WFLT Director, Stephen Hawkins, completed his Applied Theology course at Moorlands College with distinction. This also brought his student placement in the Wells Vineyard Church to a successful conclusion.

Stephen attended his graduation service in Christchurch Priory, Dorset on 17th November 2023 and since then has been assisting the Wells United Church during their inter-regnum.

FINANCIAL REVIEW

Our donation income was up in 2023 being £45,833 (2022: £40,427). Our total expenditure for the year was £48,251 (2022: £54,601), resulting in a bank balance of £6,056 at the end of the year.

In addition to paying the directors' salaries, a sum of £18,977 (2022: £21,258) was remitted to India during 2023. This went to support the residents, with some accompanying family members, and the residential local team, at both the ARK within the LWC, plus the ARK Garden Extension. This financial support also extends to a further 9 full-time, non-resident, 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 2023.

The Trust has no investments and no reserves.

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1071313

Principal address

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

Trustees

Mr Paul Alexander Farrow
Mrs Frances Theresa Hawkins
Mr Keith Hawkins
Mr Stephen Michael Hawkins (appointed 31st May 2023)
Ms Jemma Holloway (appointed 26th Sept 2023)
Mrs Sally Anne Winsor (appointed 3rd March 2020)

Independent Examiner

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

Solicitors

Hewetts
55 London Road,
Reading,
Berkshire
RG1 4PS

Bankers

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

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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.

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.

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CONCLUSION

The Manipur violence of 2023 put a considerable strain on the peace and tranquillity of the ARK, but we give praise and thanks for a year without loss in India and a year of continuing 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.

Last but not least, the trustees wish to express our thanks to Médecins Sans Frontières (MSF) for their medical support of the ARK, and to the Salvation Army for their inclusivity towards our ARKies, and their acceptance of them irrespective of their background.

D.G.

ON BEHALF OF THE BOARD

K Hawkins – Chairman, 8th April 2024

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

27th Sept. 2024

K. Hawkins

Mr K Hawkins – Trustee

Word For Life Trust
Independent Examiner's Report
for the Year Ended 31st December 2023

I report to the charity trustees on my examination of the accounts of the Word for Life Trust (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

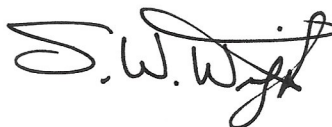
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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.

 27th September 2024

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 31st December 2023

	Notes	31.12.23 Total unrestricted funds £	31.12.22 Total unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations		45,833	40,427
Total Income	2	45,833	40,427
EXPENDITURE ON:			
Charitable activities			
Contribution to LWC/ARK (India)		18,977	21,258
Staff costs	4	27,201	27,096
Travelling		-	4,952
Office costs		1,065	493
Course/ Event Expenses		170	-
Accountancy		276	276
Other		562	526
Total expenditure on charitable activities		48,251	54,601
Total expenditure	3	48,251	54,601
NET INCOME/(EXPENDITURE)		(2,418)	(14,174)
BALANCES BROUGHT FORWARD 1 JANUARY		8,474	22,648
BALANCES CARRIED FORWARD 31 DECEMBER		6,056	8,474

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

Word For Life Trust
Balance Sheet
at the Year Ended 31st December 2023

	Notes	31.12.23 Total unrestricted funds £	31.12.22 Total unrestricted funds £
CURRENT ASSETS			
Cash at bank		6,056	8,474
		<u>6,056</u>	<u>8,474</u>
LIABILITIES			
NET CURRENT ASSETS			
		6,056	8,474
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>6,056</u>	<u>8,474</u>
NET ASSETS			
	5	<u>6,056</u>	<u>8,474</u>
FUNDS			
Unrestricted funds		6,056	8,474
TOTAL FUNDS			
		<u>6,056</u>	<u>8,474</u>

The financial statements were approved by the Board of Trustees on [27/09/] 2024,
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 statement

Word For Life Trust
Notes to the Financial Statements
for the Year Ended 31st December 2023

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.

Income

All income is recognised in the Statement of Financial Activities as it is received.

Expenditure

Liabilities are recognised as expenditure as they are paid. Expenditure is 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. 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.

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023, nor for the year ended 31st December 2022.

4. STAFF COSTS

The number of employees during the year and the previous year was two. Employment costs amounted to £27,201 (2022: £25,843). There were no employees with emoluments over £60,000. Both employees are enrolled in a workplace pension scheme, contributions to which were £1,357 in 2023 (2022: £1,253).

Word For Life Trust
Notes to the Financial Statements
for the Year Ended 31st December 2023

5. MOVEMENT OF FUNDS

NET MOVEMENTS	2023		2022	
	Unrestricted Funds £	Total Funds £	Unrestricted Funds £	Total Funds £
Income				
From charitable activities	-	-	-	-
Donations and legacies	45,833	45,833	40,427	40,427
Other trading activities	-	-	-	-
Investment income	-	-	-	-
	<u>45,833</u>	<u>45,833</u>	<u>40,427</u>	<u>40,427</u>
Expenditure				
On raising funds	-	-	-	-
On charitable activities	48,251	48,251	54,601	54,601
	<u>48,251</u>	<u>48,251</u>	<u>54,601</u>	<u>54,601</u>
Surplus (Deficit) for year	(2,418)	(2,418)	(14,174)	(14,174)
Balance at 1 January 2023/2022	8,474	8,474	22,648	22,648
Balance at 31 Dec. 2023/2022	<u>6,056</u>	<u>6,056</u>	<u>8,474</u>	<u>8,474</u>
Represented by:				
Fixed assets	-	-	-	-
Investment assets	-	-	-	-
Debtors and prepayments	-	-	-	-
Cash equivalents	6,056	6,056	8,474	8,474
Creditors and accruals	-	-	-	-
	<u>6,056</u>	<u>6,056</u>	<u>8,474</u>	<u>8,474</u>

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

8. RELATED PARTY DISCLOSURES

Stephen Michael Hawkins (Employee-Trustee) is the son of trustees Keith Hawkins (KH) and Frances T Hawkins (FTH), but was first employed before KH and FTH became trustees.