

**WORD OF LIFE CHURCH (POOLE)**

**Registered Charity No. 1075775**

**Unaudited Financial Statements  
For the year ended 30 June 2022**

**NEWTON MAGNUS  
Chartered Certified Accountants**

Arrowsmith Court  
Station Approach  
Broadstone  
Dorset BH18 8AT

## **WORD OF LIFE CHURCH (POOLE)**

### **Unaudited Financial Statements For the year ended 30 June 2022**

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## **WORD OF LIFE CHURCH (POOLE)**

### **Independent Examiner's Report to the Trustees of The Word of Life Church (Poole)**

I report on the accounts of the Church for the year ended 30 June 2022, which are set out on pages 3 to 19.

#### **Respective Responsibilities to Trustees and Examiner**

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)b; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general 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 you as 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

## **WORD OF LIFE CHURCH (POOLE)**

### **Independent Examiner's Report to the Trustees of The Word of Life Church (Poole) - continued**

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention.

- a) which gives me a reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**C Dunn FCCA**  
**NEWTON MAGNUS**  
**Chartered Certified Accountants**  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset BH18 8AT

Date: 20-12-2023

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

#### **Legal and administrative information**

Charity Number	1075775
Principal Address	17 Kingland Road, Poole, Dorset BH15 1SH
Trustees:	Stephen Martin David Hulbert Kelvin Papp
Accountants:	Newton Magnus Arrowsmith Court Station Approach Broadstone, Dorset BH18 8AT
Bankers:	NatWest 7 West Borough Wimborne, Dorset BH21 1PR

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 30 June 2022.

The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice.

The trustees who served during the year were:

Stephen Martin  
David Hulbert  
Kelvin Papp

### **Objectives and Activities**

#### *Summary of Objectives*

- 1 The advancement of the Christian Faith.
- 2 The holding of meetings of Christian Worship.
- 3 The provision for and assistance and support of missionaries and Christian workers.
- 4 The publishing, printing and distribution of Christian literature.
- 5 The relief of people in special need.
- 6 The provision of establishments and facilities in respect of Christian education, children's nurseries, book/gift shops and coffee shops.

#### *Objectives for the Year*

The Church's objectives for the year were to see people of all ages, background, race and culture brought to faith in Jesus Christ and regularly attend Church activities through personal contact, advertising and community initiatives.

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

Continued ....

Covid 19:

As government guidelines permitted, the church was able to resume most services, meetings and activities in person on the church premises.

#### *Significant activities for achieving objectives*

The church holds services of Christian worship on Sunday morning and Wednesday evening. Other activities include numerous children's and young people's programs and community projects in the local area.

#### *Public benefit, objectives and activities*

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with Charity Commission's general guidance on public benefit (January 2008). The paragraphs above and below set out the charities activities, achievements and performance during the year, which are directly related to the objects and purposes which the charity exists.

The Charity achieves its principal objects and purposes through:

- high quality public worship,
- pastoral care and support of those in need,
- youth activities,
- community based projects.

#### *Grant making policies*

Grants are made to individuals and organisations based on the following criteria:

- Mission organisations and ministries personally known to the Church and are accountable for the work they do, including child sponsorship programmes.
- Organisation in the local area known to be in need of extra support such as women's refuges and teenage pregnancy support.
- Individuals within the Church community in need of financial assistance through hardship, distress or sickness.

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

Continued ....

#### *Use of volunteers*

Word of Life Church believes in giving people of all abilities the opportunity to serve in the Church in order to give them a sense of purpose and belonging. Most of the Church activities relies on volunteers giving their time and recourses.

#### *Risk*

The trustees actively review the major risks facing the Charity on a regular basis.

### **Achievements and Performances**

#### *Review of Charitable Activities*

The Church has continued to achieve its objectives through Sunday and Mid-Week Meetings of Christian Worship and Teaching, Children's holiday clubs and Youth Activities, various Outreach Events, Community based initiatives (including a used clothing store and mother and baby support, bible college and social events).

#### *Music*

Music continues to play a big part in the life of the Church. The band provides opportunity for individuals to play together in a contemporary worship environment. New musicians and vocalists have joined.

Music workshops are in operation enabling children and adults to have vocal training and to learn an instrument.

The band continues to play and perform a variety of styles for social events.



## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

Continued ....

#### **Structure, Governance and Management**

##### *Constitution*

The Charity is constituted and governed by the terms of the Trust Deed executed on the 24th April 1999. It was resolved to constitute a Trust for charitable objects.

##### *Appointment of Trustees*

Recruitment of new trustees is from within the existing Church membership or someone with the suitable skills who is in leadership in a similar Church.

The existing trustees discuss any nominations for new trustees. Once approached, the potential new trustee is given a letter of invitation and a period of time, set by the trustees to consider the invitation. On acceptance of the position the new trustee is inducted at the next trustee's meeting where all necessary information is given and relevant security checks are made. At this meeting, the appointment of the new trustee is minuted, and signed by all trustees as evidence of the appointment.

##### *Organisational Structure*

Trustees	For the ongoing running of the charity
Pastors	For the ongoing vision, direction and discipline of the Church. Headed by the Senior Pastor.
Ministry team	For the ongoing running of departments

##### *Related Parties*

There were no transactions between the charity and related parties during the year other than administrative salary paid to Mrs SB Martin and a pastoral costs to Mr SJ Martin.

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

Continued ....

#### *Community*

The Church outreach events are always ongoing and are regularly hosted by the Church for local people in the form of meals and social events. Sunday Mornings Teams go out with hot drinks into the locality to give away and chat to people and help wherever they can.

The Coffee Bar is always open when the Church is open.

#### *Parents and Young Children*

Stay and Play Drop in/Play Café is held in the Church coffee bar on a weekly basis during term times and serves the community and parents of young pre-school children.

#### *Students*

Due to the church's proximity to the hospital and student accommodation, the Church is easily accessible for students from the hospital and college/university. Students are able to be involved in the life of the church and receive support in a variety of ways.

#### *Community Support*

The Church continues to support the needs of the community, however it can and is in regular touch with a variety of causes.

#### *Rough Sleepers*

Due to the Church's town centre location, the Church continues to give support by means of food and clothing and hot drinks.

Although rough sleepers are encouraged to contact a more specialised town centre charity.

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report For the year ended 30 June 2022**

Continued ....

#### *Training*

Ongoing training is undertaken in the music department with instruments, sound engineering and media.

Training is continually given to encourage members to be involved in activities in the Church and the community.

For example, we run a coffee bar, which has enabled some Church members to train in operating as a Coffee Shop Barista.

#### *Calendar*

The Church calendar has continued to be full, particularly at Christmas and Easter, when gifts, hampers and Easter eggs are provided for children and those with special needs. Mothers and Fathers were honoured on their respected days with special services where gifts are given.

The Church has hosted events including an annual "all nations Sunday" to celebrate the diversity of different nationalities and cultures represented in the Church.

#### *Church Membership*

Again the Church membership has continued to grow with people of all ages and nationalities; this has been mainly due to personal invitation and the outreach events hosted by the Church.

A number of families have had babies during the year resulting in some baby dedication services.

Service of Believers Baptisms have been conducted.

#### *Church Building*

The church is regularly let to other groups and organisations from the local community which provides both a service to the local community and additional revenue for the Church.

## **WORD OF LIFE CHURCH (POOLE)**

### **Trustees Report**

**For the year ended 30 June 2022**

Continued ....

#### *International*

The Church has continued to help internationals, who have moved into the area from overseas, to acclimatise to their new environment. The Church has had a particular influence in the lives of international students attending local language schools and medical students posted at the local hospital.

### **Financial Review**

#### *Reserves*

The Charity's policy is to pursue its objectives to the best of its ability whilst retaining sufficient reserves on general fund to ensure existence of the Church for its members. At the year end the Charity held £22,605 in un-restricted reserves (2021: £31,179). The Charity currently has no restricted funds.

#### *Principle Source of Funding*

The principle source of funding is through donations from Church members.

Expenditure has contributed primarily towards the advancement of the Christian faith.

### **Statement of Trustees Responsibilities**

Charity law requires the Church to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and

**WORD OF LIFE CHURCH (POOLE)**

**Trustees Report**

**For the year ended 30 June 2022**

- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The Trustee's are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Declaration**

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s).....

Full name(s) Stephen J Martin

Position Pastor/Trustee

Date : 19<sup>th</sup> DECEMBER 2023

**WORD OF LIFE CHURCH (POOLE)**

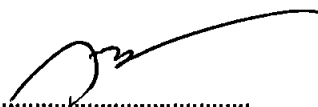
**Statement of Financial Activities  
For the year ended 30 June 2022**

	note	£ Unrestricted Fund	£ Restricted Fund	2022 £ Total for year	2021 £ Total for year
<b>Income from:</b>	11				
Donations and legacies		123,023	-	<b>123,023</b>	152,307
Charitable activities		9,416	-	<b>9,416</b>	8,007
Investments		2	-	<b>2</b>	-
Other trading activities		27	-	<b>27</b>	10
		_____	_____	_____	_____
<b>Total</b>		132,468	-	<b>132,468</b>	160,324
		_____	_____	_____	_____
<b>Expenditure on:</b>	12				
Charitable activities		78,647	-	<b>78,647</b>	75,305
Other		62,395	-	<b>62,395</b>	62,438
		_____	_____	_____	_____
<b>Total</b>		141,042	-	<b>141,042</b>	137,743
		_____	_____	_____	_____
<b>Net movement on funds</b>		(8,574)	-	<b>(8,574)</b>	22,581
<b>Reconciliation of funds;</b>		_____	_____	_____	_____
Total funds brought forward		31,179		<b>31,179</b>	8,598
Transfer of funds		-	-	<b>-</b>	-
		_____	_____	_____	_____
<b>Total funds carried forward</b>		22,605	-	<b>22,605</b>	31,179
		_____	_____	_____	_____

**WORD OF LIFE CHURCH (POOLE)****Balance Sheet as at 30 June 2022**

		<b>2022</b>	<b>2021</b>
	note	£	£
<b>Tangible Fixed Assets</b>	2	1,002	1,215
		<hr/>	<hr/>
<b>Current Assets</b>			
Cash at bank:-			
General account		27,883	38,070
Business Reserve account		5,031	4,562
Other debtors:-			
Sundry debtor		-	221
		<hr/>	<hr/>
		32,914	42,853
		<hr/>	<hr/>
 <b>Creditors : amounts falling due within one year</b>	 3	 11,311	 12,889
		<hr/>	<hr/>
<b>Net Current Assets</b>		21,603	29,964
		<hr/>	<hr/>
<b>Net Assets</b>		£22,605	£31,179
		<hr/>	<hr/>
 <b>Represented by:</b>			
General fund (unrestricted)	8	22,605	31,179
		<hr/>	<hr/>
 Closing balance		£22,605	£31,179
		<hr/>	<hr/>

Approved by the Trustees on  
and signed on their behalf

  
.....

S J Martin  
Trustee

## WORD OF LIFE CHURCH (POOLE)

### Notes to accounts for the year ended 30 June 2022

#### 1. Accounting Policies

\* **Basis of preparation**

The accounts have been prepared on the historical cost basis in accordance with The Charities SORP (FRS102), accounting standards and the Charities Act 2011.

The accounts have been prepared on a going concern basis as the Trustee's have no uncertainties about the charity's ability to continue.

The presentation currency of the financial statements is the Pound Sterling (£)

\* **Tangible fixed assets**

Tangible fixed assets are included at cost

Depreciation rates charged

- Computer equipment	25% on the reducing balance basis
- Fixtures, fittings and equipment	25% on the reducing balance basis
- Lease	6.67% on cost

\* **Pension scheme**

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

\* **Recognition of incoming resources**

Incoming resources are recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

\* **Recognition of investment income**

Investment income is included in the accounts when receivable.

\* **Recognition of resources expended**

Resources expended are recognised in the Statement of Financial Activities when a liability is incurred.

\* **Current assets - cash at bank and in hand**

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

\* **Creditors**

Creditors are the amounts owed by the company. They are measured at the amount the charity expected to have to pay.

\* **Recognition of donated assets**

Donated services or assets are recognised only when material and when the Charity has control over them. On receipt they are valued on the basis of the amount the Charity would be willing to pay for the donated

\* **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are funds of the Charity which the trustees have set aside at their discretion for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for a



**WORD OF LIFE CHURCH (POOLE)****Notes to accounts for the year ended 30 June 2022****2. Tangible Fixed Assets**

	Computer	Fixtures, Fittings and Equipment	Lease	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2019	500	13,281	1,803	15,584
	_____	_____	_____	_____
At 30 June 2020	500	13,281	1,803	15,584
	_____	_____	_____	_____
<b>Depreciation</b>				
At 1 July 2019	479	12,930	960	14,369
Charge for the year	5	88	120	213
	_____	_____	_____	_____
At 30 June 2020	484	13,018	1,080	14,582
	_____	_____	_____	_____
<b>Net Book Value</b>				
At 30 June 2022	16	263	723	1,002
	_____	_____	_____	_____
At 30 June 2021	21	351	843	1,215
	_____	_____	_____	_____

## WORD OF LIFE CHURCH (POOLE)

### Notes to accounts for the year ended 30 June 2022

<b>3. Creditors : amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Sundry creditors	10,385	10,838
Social security and other taxes	926	2,051
	<u>11,311</u>	<u>12,889</u>

#### 4. Trustees Remuneration and Expenses

During the year no trustee was paid and remuneration for their duties as a trustee (2021: Nil)

During the year no trustees received any expenses or were reimbursed for expenses (2021 : Nil)

Mr S J Martin was paid for his services as a pastor, £36,250 (2021: £36,750)

<b>5. Staff Costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Gross salary	25,000	25,000
Employers National Insurance - covered by employers allowance	-	-
Pension -employee and employer costs	1,750	1,750
Average number of staff	1	1
<b>Pastoral Services (Mr S J Martin)</b>		
Services and expenses	36,250	36,750

<b>6. Accountancy Services</b>	<b>2022</b>	<b>2021</b>
	£	£
Independent examination costs	750	720
Accountancy services	750	720
Adjustment for earlier year understated	-	420
	<u>1,500</u>	<u>1,860</u>

**WORD OF LIFE CHURCH (POOLE)**

**Notes to accounts for the year ended 30 June 2022**

**7. Movement in funds**

	01 July 2021 £	Income £	Expenses £	Transfers £	30 June 2022 £
<b>Unrestricted funds</b>					
General fund	31,179	132,468	(141,042)	-	22,605
	<u>31,179</u>	<u>132,468</u>	<u>(141,042)</u>	<u>-</u>	<u>22,605</u>
<b>Prior year</b>					
	01 July 2020 £	Income £	Expenses £	Transfers £	30 June 2021 £
Unrestricted funds					
General fund	8,598	160,324	(137,743)	-	31,179
	<u>8,598</u>	<u>160,324</u>	<u>(137,743)</u>	<u>-</u>	<u>31,179</u>

**8. Analysis of net assets between funds**

	2022		2021	
	Un-restricted	Restricted	Un-restricted	Restricted
	£	£	£	£
Fixed assets	1,002	-	1,215	-
Cash at bank	42,853	-	42,853	-
Other creditors	(11,311)	-	(12,889)	-
	<u>32,544</u>	<u>-</u>	<u>31,179</u>	<u>-</u>

**9. Rent due on property lease**

	2022 £	2021 £
Rent due under one year	43,000	43,000
Rent due one to five years	172,000	172,000
Rent due after five years	-	43,000

**10. Related party transactions**

During the year Mrs SB Martin, the wife of the trustee Mr SJ Martin, received a total of £25,000 (2021 £25,000) as a salary for administrative services.  
Mr SJ Martin was paid for pastoral services £36,250 (2021: £36,750)

**WORD OF LIFE CHURCH (POOLE)**

**Notes for the year ended 30 June 2022 - continued**

**11. Analysis of incoming resources**

	£	£	2022	2021
	General Fund	Restricted Fund	£ Total for year	£ Total for year
	(unrestricted)			
Donations	123,023	-	123,023	152,307
Bank interest received	2	-	2	-
Miscellaneous income	9,416	-	9,416	8,007
Sale of books and tapes	27	-	27	10
	_____	_____	_____	_____
Total incoming resources	132,468	-	132,468	160,324
	_____	_____	_____	_____

**12. Analysis of resources expended**

	£	£	2022	2021
	General Fund	Restricted Fund	£ Total for year	£ Total for year
	(unrestricted)			
Direct charitable expenditure				
Pastoral services and expenses	36,250	-	36,250	36,750
Wages	25,000	-	25,000	25,000
Pension (employees and employers contribu	1,750	-	1,750	1,850
Visiting minister expenses	66	-	66	80
Youth and children	645	-	645	726
Tithes and gifts	4,224	-	4,224	2,530
Mission givings	4,805	-	4,805	4,540
Music expenses	1,508	-	1,508	1,359
Events and groups	585	-	585	269
Coffee shop refreshments	906	-	906	258
Miscellaneous	1,826	-	1,826	1,003
Purchase of books and tapes	12	-	12	-
Depreciation	213	-	213	244
Congregational insurance	857	-	857	796
	_____	_____	_____	_____
Total direct charitable expenditure	78,647	-	78,647	75,405
	_____	_____	_____	_____

**WORD OF LIFE CHURCH (POOLE)****Notes for the year ended 30 June 2022 - continued**

			<b>2022</b>	<b>2021</b>
	£	£	£	£
	General Fund	Restricted Fund	Total	Total
	(unrestricted)		for year	for year
Management & administration costs				
Office costs	6,798	-	6,798	6,810
Advertising	103	-	103	-
Accountancy	1,500	-	1,500	1,860
HMRC interest	-	-	-	329
Establishment costs				
Rent	43,000	-	43,000	43,000
Rent accrual not provided previous years	-	-	-	827
Rates and water	4,956	-	4,956	2,702
TV licence	159	-	159	157
Light and heat	4,711	-	4,711	4,432
Repairs	1,168	-	1,168	2,211
Building costs				
General building expenses	-	-	-	110
	<u>62,395</u>	<u>-</u>	<u>62,395</u>	<u>62,438</u>