

## **SPIRIT OF LIFE CHURCH**

*Registered charity no: 1099059*

### **Financial Report and Accounts**

**for the year ended 31ST JULY 2025**

### **Legal and administrative information**

#### **Status**

The organisation was registered as a charity on 19 August 2003 under the old name Revival Ministries UK. In 2009 the charity name was changed to Spirit of Life Church.

#### **Current List of Trustees**

Rev DIA MOODLEY	Chair
Victor Prakash	Trustee
Ognyan Mihaylov	Trustee

#### **Registered charity number**

1099059

#### **Contact Details**

Romney Avenue  
BRISTOL  
BS7 9ST  
Phone:01179070850  
Email:[admin@spiritoflife.org.uk](mailto:admin@spiritoflife.org.uk)

#### **Bankers**

Lloyds Bank

#### **Accountants**

AL Accounting Solutions  
Chartered Certified Accountants  
21A Brighton Road  
South Croydon, Surrey  
CR2 6EA

## **SPIRIT OF LIFE CHURCH**

*Registered charity no: 1099059*

### **Financial Report and Accounts for the year ended 31ST JULY 2025**

#### **Trustees Report**

The Trustees' present their annual account for the period of accounts.

#### **Principal activity and objectives**

- the advancement of the christian faith worldwide in accordance with the doctrines set out in the statement of faith contained in the schedule
- the relief of the poor and needy
- the furtherance of religious or secular education
- such other charitable objects and for the benefit of such other charitable institutions as the trustees in their absolute discretion shall think fit.

#### **Review of the period of accounts and future developments**

As trustees we are pleased that we were able to financially achieve our goals for the year. It has been challenging but we are able to lower our expenses and make good decision for the year. We anticipate the following year to be a more difficult one. Some of our regulars donors are no longer with us. As trustees we are again planning for this by reducing our expenses as much as possible.

#### **Statement of trustees' responsibility**

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

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Reverend Dia Moodley (Chair)

**SPIRIT OF LIFE CHURCH**

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**Financial Report and Accounts**

**for the year ended 31ST JULY 2025**

**Independent Examiner's report to the Trustees**

I report to the trustees on my examination of the accounts of the above charity for the above period.

**Responsibilities and basis of report:**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 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 no concerns and 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.

Alhassan Bangura FCCA  
Chartered Certified Accountants  
AL Accounting Solutions  
21A Brighton Road  
South Croydon, Surrey  
CR2 6EA

Date.....

**SPIRIT OF LIFE CHURCH***Registered charity no: 1099059***Financial Report and Accounts****Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31ST JULY 2025**

		Unrestricted Funds	2025	2024
	Notes	£	£	£
<b>Incoming resources:</b>				
Voluntary Donations		47,718	<b>47,718</b>	40,430
Gift Aid Receipt		7,691	<b>7,691</b>	6,079
Total Incoming resources		55,409	<b>55,409</b>	46,509
<b>Resources Expended:</b>				
Resources Expended	4 & 5	54,748	<b>54,748</b>	59,690
Total Resources Expended		54,748	<b>54,748</b>	59,690
Net Surplus / (Deficit) for the year		661	<b>661</b>	(13,181)
Opening Funds		147,360	<b>147,360</b>	160,541
Closing Funds		148,021	<b>148,021</b>	147,360
No restricted funds at the end of the year				

**SPIRIT OF LIFE CHURCH***Registered charity no: 1099059***Financial Report and Accounts****Balance Sheet as at 31ST JULY 2025**

		<u>2025</u>		<u>2024</u>	
	<u>Notes</u>	£	£	£	£
<b>Fixed Assets</b>					
freehold Building at cost		<b>120,000</b>		120,000	
Other tangible fixed asset	2	<b>8,594</b>		10,123	
			<b>128,594</b>		130,123
<b>Current Assets</b>					
Debtors and loans		<b>250</b>		2,910	
Cash at Bank		<b>19,837</b>		16,952	
		<b>20,087</b>		19,862	
Less: Current Liabilities	3	<b>(660)</b>		(2,625)	
<b>Net Current Assets</b>			<b>19,427</b>		17,237
			<b>148,021</b>		147,360
<b>REPRESENTED BY:</b>					
Unrestricted Funds			<b>148,021</b>		147,360
			<b>148,021</b>		147,360

Signed on behalf of the trustees

.....

**Reverend Dia Moodley (Chair)**

Date .....

## SPIRIT OF LIFE CHURCH

Registered charity no: 1099059

### Financial Report and Accounts

#### Notes forming part of the financial statements for the year ended 31ST JULY 2025

##### 1. Accounting policies

a) The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

b) Voluntary income is received by the way of donations towards religious tithes and offerings. Donations received is included in full in the Statement of Financial Activities in the year in which they are received.

c) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

d) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows: -  
Equipment & Furniture 20%

e) Unrestricted funds are donations and other incoming resources received for the objects of the charity without further specified purpose and are available as general funds.

f) Restricted funds are to be used for specific purposes as laid down by the donor.

##### 2. Other Tangible Fixed Assets

	Equipment & Fittings £	Total £
Cost:		
As at 1 August 2024	40,042	40,042
Additions	620	620
As at 31ST JULY 2025	<u>40,662</u>	<u>40,662</u>
Depreciation:		
As at 1 August 2024	29,919	29,919
Charge	2,149	2,149
As at 31ST JULY 2025	<u>32,068</u>	<u>32,068</u>
Net Book Value:		
As at 1 August 2024	10,123	10,123
<b>As at 31ST JULY 2025</b>	<b><u>8,594</u></b>	<b><u>8,594</u></b>

**SPIRIT OF LIFE CHURCH***Registered charity no: 1099059***Financial Report and Accounts****Notes forming part of the financial statements  
for the year ended 31ST JULY 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>3. Creditors (amount falling due within one year)</b>		
Accruals	<b>660</b>	660
Inland Revenue - PAYE/NI	<b>-</b>	1,965
	<b>660</b>	2,625

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>4. Resources Expended</b>		
Outreach & Evangelism	<b>2,995</b>	1,984
Honararium & Donations	<b>2,829</b>	120
Vicarage Allowance	<b>12,000</b>	12,000
Salaries & Pension cost	<b>24,346</b>	24,346
Rates & Water	<b>2,044</b>	1,982
Light & heat	<b>3,038</b>	2,840
Telephone & Internet	<b>2,280</b>	2,062
Repairs, Renewals & Maintenance	<b>710</b>	9,073
Bank Charges	<b>4</b>	22
Sundry Expenses	<b>-</b>	145
Legal & Professional Fees	<b>-</b>	1,100
Accountancy Fees	<b>927</b>	660
Insurance & Licences	<b>1,426</b>	825
Depreciation	<b>2,149</b>	2,531
Total	<b>54,748</b>	59,690

<b>5. Related Party transactions</b>	<b>£</b>	<b>£</b>
<i>Related party transactions are resources expended to trustees or their relatives</i>		
*Salaries and wages	<b>24,346</b>	25,028
*Vicarage (contribution towards residency for full time minister and use of home as church office)	<b>12,000</b>	12,000
	<b>36,346</b>	37,028

Registered Charity No: 1099059

SPIRIT OF LIFE CHURCH  
Financial Report and Accounts

for the year ended 31ST JULY 2025

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