

Registered number: 06671987
Charity number: 1125822

A PASSION FOR LIFE
(A company limited by guarantee)

INDEPENDENTLY EXAMINED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees

B. W. O'Donoghue
Rev. A. W. J. Stevens
Rev. W. Taylor (resigned 11 November 2021)
N. J. McQuaker (resigned 17 March 2023)
C. C. Dyer
Rev. T. D. Hanson (resigned 1 August 2022)
Rev. J. S. Shaw (appointed 24 November 2021)

Company registered number

06671987

Charity registered number

1125822

Registered office

14 Pasture Hill Road
Haywards Heath
West Sussex
RH16 1LX

Accountants

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

A PASSION FOR LIFE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the A Passion for Life for the year 1 September 2021 to 31 August 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

A Passion for Life was a nationwide initiative to draw together local evangelical churches to plan a variety of missional initiatives in Easter 2010 and again in 2014. The trust was established to administer and facilitate these initiatives.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The message of Jesus Christ offers hope to all people. During this financial year A Passion for Life mobilised more than 800 churches across the UK to engage with their local communities and help them understand the life that is offered in Jesus.

c. Main activities undertaken to further the Company's purposes for the public benefit

In producing their assessment of the benefit to the public provided by the charity, the trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commissions general guidance on public benefit.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

a. Main achievements of the Company

In alignment with its charitable object to advance the Christian Faith for the public benefit, A Passion for Life provided resources and encouragement to more than 800 churches across the UK to reach out in a co-ordinated way as part of a nationwide mission offering a message of life and hope in Christ to the people in their communities.

Resources to equip churches

The stand-out resources provided through the charity's website (apassionforlife.org.uk) consisted of a suite of 21 video-based training modules for local churches, which have received 30,000 views and 11,500 downloads to date.

The overarching theme of these personal evangelism training resources is to help Christians to "journey with people towards life in Christ", and the sessions aim to help people better connect with their communities and neighbours, to develop relationships with them and to help them understand the Christian message.

Public events bringing communities together

Even as church members were being equipped through use of the training resources, churches were arranging public events for their communities under the banner "LIFE". In doing so, they were aided by a mission planner, mission ideas toolkit, and mission promotion resources provided by A Passion for Life.

A wide range of engaging events – including Easter trails, on-stage interviews, dramas, lunches and dinners – helped local churches to connect with their communities and invite people to 'find life that lasts' in Jesus.

Feedback across the UK was very positive with many churches deepening and extending their connections with their local communities and many individuals interested in further exploring the Christian faith.

A survey of participating churches undertaken after the main LIFE mission period found that 89% of participating churches reported that A Passion for Life had had a positive impact on the evangelistic culture of their churches, and that they would like to continue building on it.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Financial review

a. Reserves policy

The trustees have considered the Trust's need for reserves in line with the guidance issued by the Charity Commission. As stated in 2021 the trustees feel it prudent to have cash reserves of a minimum of three months average operating costs, but had anticipated the charity depleting these reserves in 2022 in carrying out its charitable objectives. At the 2022 balance sheet date the reserves held were below the target, and the trustees were focussing on fundraising in the following financial year whilst maintaining the charity's output at a lower but affordable level.

Structure, governance and management

a. Constitution

A Passion for Life is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

B. W. O'Donoghue

.....
B. W. O'Donoghue

(Trustee)

Date: 9 May 2023

A PASSION FOR LIFE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

Independent examiner's report to the Trustees of A Passion for Life ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: *Richard Hill*

Dated: 10/5/2023

Richard Hill

FCA

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

A PASSION FOR LIFE
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	98,591	98,591	100,019
Investments	4	5	5	3
Total income		98,596	98,596	100,022
Expenditure on:				
Charitable activities	5	121,657	121,657	95,075
Total expenditure		121,657	121,657	95,075
Net movement in funds		(23,061)	(23,061)	4,947
Reconciliation of funds:				
Total funds brought forward		27,035	27,035	22,088
Net movement in funds		(23,061)	(23,061)	4,947
Total funds carried forward		3,974	3,974	27,035

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

A PASSION FOR LIFE
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REGISTERED NUMBER: 06671987

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets		-	-
Current assets			
Cash at bank and in hand		6,437	45,406
		6,437	45,406
Creditors: amounts falling due within one year	9	(2,463)	(18,371)
Net current assets		3,974	27,035
Total assets less current liabilities		3,974	27,035
Net assets excluding pension asset		3,974	27,035
Total net assets		3,974	27,035
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	3,974	27,035
Total funds		3,974	27,035

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

B. W. O'Donoghue

B. W. O'Donoghue
 (Trustee)
 Date: 9 May 2023

A PASSION FOR LIFE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. General information

A Passion for Life is a charitable company and is registered as a charitable company limited by guarantee. It was incorporated on 13 August 2008 in the United Kingdom. Its registered office address is 14 Pasture Hill Road, Haywards Heath, England, RH16 1LX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

A Passion for Life meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations from individuals and organisations	98,591	98,591
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations from individuals and organisations	100,019	100,019
	<u> </u>	<u> </u>

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest Received	5	5
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Interest Received	3	3
	<u> </u>	<u> </u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Expenditure on Governance and bank charges	7,659	7,659
Charitable activities - direct costs	113,998	113,998
Total 2022	<u>121,657</u>	<u>121,657</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Expenditure on Governance and bank charges	1,910	1,910
Charitable activities - direct costs	93,165	93,165
<i>Total 2021</i>	<u>95,075</u>	<u>95,075</u>

6. Analysis of expenditure between direct and support costs

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Expenditure on Governance and bank charges	-	7,659	7,659
Charitable activities - direct costs	113,998	-	113,998
Total 2022	<u>113,998</u>	<u>7,659</u>	<u>121,657</u>

A PASSION FOR LIFE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

6. Analysis of expenditure between direct and support costs (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Expenditure on Governance and bank charges	-	1,910	1,910
Charitable activities - direct costs	93,165	-	93,165
<i>Total 2021</i>	<u>93,165</u>	<u>1,910</u>	<u>95,075</u>

Analysis of direct costs

	Film production 2022 £	Total funds 2022 £
Communication and promoting costs	71,316	71,316
Film production costs	8,451	8,451
Booklet production costs	6,969	6,969
Content production costs	2,217	2,217
Training and development	25,045	25,045
	<u>113,998</u>	<u>113,998</u>

	<i>Film production 2021 £</i>	<i>Total funds 2021 £</i>
Communication and promoting costs	43,321	43,321
Film production costs	18,816	18,816
Booklet production costs	10,417	10,417
Content production cost	4,256	4,256
Training and development	16,355	16,355
	<u>93,165</u>	<u>93,165</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

6. Analysis of expenditure between direct and support costs (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £
Travel	52	52
Freelance operational support	5,000	5,000
Bank charges	45	45
General administrative expenses	672	672
Accountancy fees	1,890	1,890
Total 2022	<u>7,659</u>	<u>7,659</u>

	<i>Activities 2021 £</i>	<i>Total funds 2021 £</i>
Bank Charges	(606)	(606)
General administrative expenses	716	716
Accountancy fees	1,800	1,800
<i>Total 2021</i>	<u>1,910</u>	<u>1,910</u>

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the preparation and independent examination of the Company's annual accounts	<u>1,890</u>	<u>1,800</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

9. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	<i>£</i>
Amounts owed for invoices supplied	573	<i>16,571</i>
Accruals and deferred income	1,890	<i>1,800</i>
	<u>2,463</u>	<i><u>18,371</u></i>

10. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
General Fund	<u>27,035</u>	<u>98,596</u>	<u>(121,657)</u>	<u>3,974</u>

Statement of funds - prior year

	<i>Balance at 1 September 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2021 £</i>
Unrestricted funds				
General Fund	<i><u>22,088</u></i>	<i><u>100,021</u></i>	<i><u>(95,074)</u></i>	<i><u>27,035</u></i>

11. Related party transactions and balances

Total donations received from trustees amounted to £1,180 (2021 - £100).