

Charity registration number 1125822

Company registration number 06671987 (England and Wales)

**A PASSION FOR LIFE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**



# A PASSION FOR LIFE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr C C Dyer Mr B W O'Donoghue Rev A W J Stevens Mr J S Shaw
<b>Charity number</b>	1125822
<b>Company number</b>	06671987
<b>Principal address</b>	14 Pasture Hill Road Haywards Heath West Sussex RH16 1LX
<b>Registered office</b>	14 Pasture Hill Road Haywards Heath West Sussex RH16 1LX
<b>Independent examiner</b>	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

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# A PASSION FOR LIFE

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# A PASSION FOR LIFE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association the Companies Act 2006 and "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).

### **Objectives and activities**

#### *Public benefit*

#### **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. A Passion for Life continued to promote and make available resources to equip 100s of churches across the UK and beyond for the work of engaging with their local communities and sharing the good news of eternal 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.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

#### **Resourcing churches**

The period covered by this report was generally one of much lower level of ministry activity for A Passion for Life as the secondment of staff from our valued mission partner, *The Word One to One*, came to an end as planned. This quieter period followed the successful promotion and resourcing of the LIFE 22 evangelistic campaign that supported 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.

In alignment with its charitable object to advance the Christian Faith for the public benefit, A Passion for Life continued to promote its resources and provide encouragement to local churches in sharing the good news of eternal life through faith in Jesus. The stand-out resources that continued to be made freely available through the charity's website ([apassionforlife.org.uk](http://apassionforlife.org.uk)) consist of a suite of 21 video-based training modules for local churches, which have received over 30,000 views and 11,500 downloads.

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.

Other mission culture resources and guides for reaching different groups of people and running different sorts of evangelistic ministries and events also continued to be made available.

# A PASSION FOR LIFE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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### Development of a strategic plan and appointment of a full-time Ministry Director

During this quieter period, the trustees worked on a strategic plan for the charity to support evangelistic outreach through local churches in a sustained manner. The plan centres on (a) promoting seasons of co-ordinated nationwide mission, with the next mission planned for 2026; and (b) helping church leaders develop the mission culture of their local churches. To achieve delivery of the strategic plan over the next four years, the trustees successfully recruited a full-time Ministry Director. After extensive advertising, and interviewing the short-listed candidates, the trustees were delighted to appoint Nick McQuaker, who had co-chaired the LIFE 22 campaign, to the role. This appointment to commence on 1 September 2023 is the first full-time appointment made by the charity since it was established. It represents a significant development in support of the charity further fulfilling its objectives in the years ahead.

### Fundraising

Donations and pledges were sought to provide for the employment of a full-time Ministry Director and to fund future staff appointments and ministry activity. The trustees are very thankful to the Lord for the individuals, churches, trusts and other bodies that have donated monies and/or pledged future donations in support of the charity and its strategic plan.

### Financial review

Total incoming resources for the year amounted to £47,966 (2022: £98,596) of which £14,000 represented restricted income. Expenditure, which was all unrestricted, amounted to £8,697 (2022: £121,657) leading to an overall surplus of £39,269 (2022: deficit of £23,061). Unrestricted funds at 31st August 2023 were £29,243 (2022: £3,974) with Restricted funds of £14,000 carried forward.

### 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 2022 the trustees feel it prudent to have unrestricted cash reserves of a minimum of three months average operating costs. At the 2023 balance sheet date the unrestricted reserves held were £29,243 which is above the desired range. This puts the charity in a strong position moving into 2024.

### Structure, governance and management

The charity is a company limited by guarantee and details of the Charity's registration is shown on the legal and administrative page.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C C Dyer

Mr B W O'Donoghue

Rev A W J Stevens

Mr J S Shaw

Mr N J McQuaker

(Resigned 17 March 2023)

The trustees' report was approved by the Board of Trustees.



Mr J S Shaw

Chairman of the Trust Board

Date: 7th May 2024

# **A PASSION FOR LIFE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 AUGUST 2023***

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The trustees, who are also the directors of A Passion For Life for the purpose 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# A PASSION FOR LIFE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF A PASSION FOR LIFE

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I report to the trustees on my examination of the financial statements of A Passion For Life (the charity) for the year ended 31 August 2023.

### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**Colin Dadswell FCA FCCA DChA**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: .....

# A PASSION FOR LIFE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	33,006	14,000	47,006	98,591
Investments	4	51	-	51	5
Other income	5	909	-	909	-
<b>Total income</b>		<u>33,966</u>	<u>14,000</u>	<u>47,966</u>	<u>98,596</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>8,697</u>	<u>-</u>	<u>8,697</u>	<u>121,657</u>
<b>Net income/(expenditure) and movement in funds</b>		25,269	14,000	39,269	(23,061)
<b>Reconciliation of funds:</b>					
Fund balances at 1 September 2022		<u>3,974</u>	<u>-</u>	<u>3,974</u>	<u>27,035</u>
<b>Fund balances at 31 August 2023</b>		<u><u>29,243</u></u>	<u><u>14,000</u></u>	<u><u>43,243</u></u>	<u><u>3,974</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# A PASSION FOR LIFE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		44,563		6,437	
<b>Current liabilities</b>	<b>11</b>	1,320		2,463	
Net current assets			43,243		3,974
<b>The funds of the charity</b>					
Restricted income funds	<b>12</b>		14,000		-
Unrestricted funds	<b>13</b>		29,243		3,974
			43,243		3,974

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .....



Mr J S Shaw

Chairman of the Trust Board

Company registration number 06671987 (England and Wales)

# A PASSION FOR LIFE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

#### Company information

A Passion For Life is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Pasture Hill Road, Haywards Heath, West Sussex, RH16 1LX.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# A PASSION FOR LIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies (Continued)

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# A PASSION FOR LIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	33,006	-	33,006	98,591	-	98,591
Grants received	-	14,000	14,000	-	-	-
	<u>33,006</u>	<u>14,000</u>	<u>47,006</u>	<u>98,591</u>	<u>-</u>	<u>98,591</u>

### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	51	5
	<u>51</u>	<u>5</u>

### 5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Royalties	909	-
	<u>909</u>	<u>-</u>

# A PASSION FOR LIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 6 Expenditure on charitable activities

	Charitable Activities	Charitable Activities
	2023	2022
	£	£
<b>Direct costs</b>		
Communication and promoting cost	4,576	71,316
Film production cost	-	8,451
Booklet production cost	-	6,969
Content production cost	742	2,217
Training and development	-	25,045
	<u>5,318</u>	<u>113,998</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	2,089	5,769
Governance	1,290	1,890
	<u>8,697</u>	<u>121,657</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>8,697</u>	<u>121,657</u>

### 7 Support costs allocated to activities

	Charitable Activities	Total
	2023	2022
	£	£
Travel	115	52
Freelance operational support	1,184	5,000
Bank charges	55	45
General administrative expenses	735	672
Governance	1,290	1,890
	<u>3,379</u>	<u>7,659</u>
<b>Governance costs comprise:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy fees	810	1,890
Independent examination	480	-
	<u>1,290</u>	<u>1,890</u>

# A PASSION FOR LIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Current liabilities

	2023 £	2022 £
Trade payables	-	573
Accruals and deferred income	1,320	1,890
	<u>1,320</u>	<u>2,463</u>

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	At 31 August 2023 £
Ministry Director	-	14,000	14,000

#### Ministry Director

Grants were received in the year to fund the appointment of a full-time Ministry Director. An appointment was made during the year which commenced on 1 September 2023. Salary costs of the Director will be set against this fund in future years,

# A PASSION FOR LIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	3,974	33,966	(8,697)	29,243
<b>Previous year:</b>	<b>At 1 September 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 August 2022 £</b>
General funds	27,035	98,596	(121,657)	3,974

### 14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 August 2023 are represented by:</b>			
Current assets/(liabilities)	29,243	14,000	43,243
	29,243	14,000	43,243
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 August 2022 are represented by:</b>			
Current assets/(liabilities)	3,974	-	3,974
	3,974	-	3,974

### 15 Related party transactions

Total donations received from trustees amounted to £360 (2022 - £1,800)