



ABUNDANT LIFE FOR ALL CHRISTIAN COMMUNITY Ltd.

ANNUAL REPORT AND FINANCIAL STATEMENTS

5th April 2024

Registered Charity No: 1149610
Company No: 8277571

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Status:

Abundant Life For All Christian Community (ALFA CC) is a registered charity with charity registration number: 1149610. It is also a Registered Company with Company number: 8277571.

ALFA CC is a Charity and a Limited Company, registered as a Company on the 1st November 2012 and as a Charity on the 5th November 2012.

Trustees:

Geoffrey Newns

Catherine Jane Palmer

Jane Smith

Victoria Crane

Registered and Administrative Office:

Fulligrove House
Woodwell Rd
Shirehampton
Bristol
BS11 9UG

Bankers:

The Co-Operative Bank
Bank Identifier Code: CPBK GB22

Trustees Annual Report:

Objects of the Charity:

The stated charitable purposes of the Charity are:

- to relieve those in need by reason of youth, age, ill-health, disability (especially but not exclusively those with learning difficulties), financial hardship or other disadvantage; and
- to advance the Christian faith.

The practical outworking of these objects is primarily in the form of Day Services for people with Learning Difficulties (LD). In the Lunch Club 4 people with learning difficulties are trained in the skills of catering, learning skills for daily living and potentially employment, and at the same time, preparing the lunch for a Lunch Club for 8 – 10 older people. Further Day Services are provided in the form of woodwork and gardening, with one or two adults at a time, and in addition, overnight or weekend respite care is being provided to a small number of adults with LD, under the Shared Lives scheme operated by Bristol City Council and in direct arrangement with ALFA CC.

These services meet several of the needs described in the Charity's objects. The Trainees with LD gain useful skills and especially have an opportunity to provide a service for other people, giving them a sense of achievement and worth, something which is a rare opportunity for people with LD. In the Lunch Club the older people enjoy the opportunity for company, some good entertainment and a good freshly cooked meal. Older people, especially those targeted by this service, tend to live alone and have very few opportunities to meet others and have social interaction. Loneliness experienced by the elderly has been recognised as a significant issue. Our elderly guests also very rarely cook themselves fresh food, living in the main on purchased packaged and reheated food. This duality of service gives a significant added social benefit from a modest cost to the Social Services budget.

Specifically regarding the advancement of the Christian faith, from September 2016, ALFA CC took over the missionary support administration of the set of missionaries supported previously by the Fellowship of the King Christian Trust, (FoTK) who operate in a range of mission fields including Kenya, Colombia, Spain and the UK. In addition, ALFA CC runs a series of two or three meetings a year, where worship and Christian teaching is specifically focused for adults with learning difficulties, and allowing them to participate in leading roles. Fulligrove House operates as a Christian Community, with the residents participating in regular prayer and worship.

The garden at Fulligrove House has been registered as a Quiet Garden with the Quiet Garden Movement, a charity that is Church based and focuses on gardens where individuals or groups can find the opportunity for retreat, spiritual contemplation and reflection - see www.quietgarden.org. As well as offering the opportunity for individuals or groups to use the facility, regular "Quiet Days or Quiet Mornings" are advertised and run, with the lead and focus being given by Lyn Morton, allowing people to engage with contemplative worship and prayer.

Hospitality is a core aspect of the Christian faith and weekly drop-ins and monthly coffee mornings provide a welcome and friendly opportunities for local people to meet others and enjoy the varied garden. Adults with learning difficulties often attend adding further social benefit to them and others.

Introduction:

This report describes the activities of the Trust during the 2023-24 financial year and is a part of the annual report to the Charity Commission. It describes the financial activities of the Trust and reports to donors on the use of the money entrusted to the charity.

During 2023-24 the regular services provided continued to develop and progress, with the help of our new members of staff, who have proved to be excellent appointments. During the year, Anna our longest serving team member decided to retire, and has been replaced with a very good appointment. Gardening and Woodwork continue with one service user each, and in both cases these would be inappropriate to expand due to the capabilities of the individuals.

Income and Expenditure 2023-24

Income:

The overall Income for the financial year 2023-24 was £59,316. (*See note below in expenditure*) This is a decrease over the previous year, of £5310. The main decrease was in earmarked missionary giving, of £14,933, balanced by an increase in income from the council and direct payments.

Income with restricted purposes is a significant part of the overall income, with this being used to support missionaries abroad and in the UK in pursuit of the charitable object of advancing the Christian faith. These donations decreased compared with the previous year. The main reason for this was that several external donors have now set up to send the money directly to SYN, rather than through us. The ministry continues to develop well. Our linked mission Swahiba Youth Networks (SYN), in Kenya continued with its established works in the Kibera slums, where over 1 million people live, mostly on low paid casual labour roles, and are vulnerable to unemployment and consequent starvation as there is no government support to this sector. Food parcels were distributed to families with children and usually one adult trying to care for several children. Another project which they have expanded is to bring a gift of a pair of new shoes to children in the slums who will never have had shoes before. This has significant benefits for the children, as the slums have no waste or sewerage services and the routes through are littered with waste. Specific support for this programme was raised and funded through ALFA CC.

The other significant income streams were donations to the charity of £7238, an increase of approx £1700 from the previous year. The charity has a number of regular donors giving on a monthly basis as well as receiving occasional one off sums of greater value. This is a small decrease over the previous year. Our core of

regular donors has not changed. We are very grateful for the support given by these dedicated donors. Donations are used for development projects and reserves for the longer term, rather than covering operating costs. The income from respite at Fulligrove House has increased, due to more use. This has also now included an older person with dementia for whose carer this was the only respite she has had in many years.

Expenditure:

The core expenditure of ALFA CC continued much as the previous year, however there were two exceptional items of expenditure this year:

When signing the 2022-23 accounts in December 2023, we had just discovered the possibility of miscalculations and overpayments that might have been made to us by Bristol City Council. We informed them of this, but only got a definitive answer and amount in March 2024.

We identified that Bristol City Council had been miscalculating the payments made to ALFA CC, probably due to a changed reporting spreadsheet or protocols they were using. Historically they paid for 2 “Sessions” of 2 ½ or 3 hrs long, of which we provided 2 for each service user in a day – morning and afternoon. The process then moved to days, and were counted as days, but the 2 session mode did not get changed, and was reckoned as 2 days, when we were still providing the one day. ALFA CC notified the council of this problem, and after some time, they acknowledged the issue and researched and calculated the over payment, which had been occurring back into the 21-22 year. We encouraged them to find a way to resolve this, ideally by sending us an invoice, which duly happened, just before the end of the financial year.

This was paid, and amounted to £13,833.66 This is treated in the accounts as a reduction in income, rather than an expense, however it should be noted that of this total, £6230 was for 2023-24 & £7603 for previous years. As the previous financial years accounts are closed, it has to be borne in this financial year. This is thus reflected in the year end position as a deficit. However if we look over a 2 year period, rather than just the one year, we are still in a small surplus.

Secondly, we have made a capital investment in the Fulligrove House property. We have purchased a battery system to match with the solar panel system. This means we can store and use much more of the electricity the solar panels generate, and can, during the winter or poor weather, charge the battery up on low cost and usually more renewably generated, low cost electricity. This is often enough to power the house during the day, especially when combined with lower levels of our own generation. An example of this is that for over 6 months from March, we have used virtually no full cost electricity. This system makes our “good” solar panel system into an excellent energy system and will save significant costs to the household. This investment was made on the 70:30 basis for the ownership of the property, with the Mortons paying the 70%. The amount paid by ALFA CC was £2,700. This is reflected in the balance sheet.

Missionary expenditure and the giving stream this year has reduced. The majority of this is to Swahiba Youth Networks. They have not campaigned for donations in the same way this year, and a number of the bigger external to Bristol donors have set up their own direct giving channels to SYN. We are now mostly catering for individual supporters of SYN, rather than being a channel that a number of other charities used. When SYN are running a campaign for a particular purpose, such as the Christmas Shoes project or summer camps, we occasionally get larger specific one off donations, we tend to try and send these on as soon as possible, rather than wait for the regular monthly process date. Unfortunately this has resulted in some double counting and on two occasions, the money was sent twice! This has resulted in more being sent to SYN than was actually given in the year.

The trustees discussed this situation and decided to gift the extra money given to SYN as the work supported is in line with the charitable objects of ALFA CC (and the donors of regular money to ALFA CC are largely the same individuals who support SYN with earmarked giving).

The Christian missionaries who are supported by ALFA CC include missionaries and mission outreaches in Kenya, Spain and Colombia as well as individuals in the UK ministering to overseas students and recruiting missionaries for service abroad. Gift Aid is added to these donations where supported by a gift aid declaration. As a policy a calculation of the Gift Aid is added to the funds sent to missionaries at the time of the donation, and claimed back retrospectively by ALFA CC. Reserves are sufficient to allow this without problems.

Other expenditure remained more or less static, with any minor maintenance expenses of the property covered by the household account, which is independent of ALFA CC.

We have 4 excellent dedicated and highly motivated staff, who find their roles rewarding. Staff do occasionally use their own cars to provide transport for both our trainees and guests and are recompensed at a reasonable rate of 50p per mile.

The woodwork service is provided by Chris Morton who is not paid for his services but works as a volunteer. This income has supported the gardening operation when we did not have a trainee for a significant proportion of the time, but now the gardening service does have a trainee providing funding. This income from woodworking is now a general surplus.

Balance Sheet:

The balance sheet this year reflects the capital investment mentioned above. The main asset remaining is the 30% share in the property Fulligrove House, which proportion was maintained by the in-year investment. No actual revaluation was formally made of the value of the property, though prices of property do seem more stable now given Covid fading into the past. Valuing a property of this nature is difficult given its age and size, and such an adjustment would effectively only be a paper figure with potential for wide error, rather than a key figure. No actual revaluation has been added to the balance sheet, but the probability is that the value of the property has increased.

Analysis:

The overall picture is of a deficit of £3,678 (*excluding the expenditure on capital assets,)* which has to be held against the surplus of over £11,000 last year, which did prove to be based on incorrect payments, and the reimbursement of over £13,000. When the assets in bank are compared over the two years, an increase of approx. £5000 may be seen across the two years. This gives us the confidence that the financial model is stable and appropriate.

On the key operational services of the charity, income was £33,600 against an expenditure of £28,074, however we do recognise that this income figure was inflated due to the overpayment issue, so these are not directly comparable figures. Wages did increase significantly, due to both pay rate increases and to filling vacancies. We did also add a member to the team providing admin support, which has been very much appreciated, and facilitates the timely production of the annual report.

During the year, Bristol City Council recommissioned its social care services, including Day Services which we provide. In the process of tendering again, we examined carefully our service provision costs and put forward unit prices that reflect the real costs and were significantly higher than what we were being paid. The underlying business model is thus sound and based on this recommissioned service, and the services to adults with LD are designed to be primarily covering costs, with wages covered by income from commissioners. The woodwork has been regularly supported and the income attributed to this had underwritten the cost of the gardener when we had no service users, as Chris Morton who teaches woodwork, does not receive a salary for doing so. This underwriting is no longer necessary. The hospitality provided has a modest cost and receives small cash donations as well. Contributions to the cost of hospitality are made by ALFA CC to the household account based on the number of visitors and the estimated cost of the hospitality provided. The household operates a completely separate account from ALFA CC.

Residential Community:

Fulligrove House is a 5 bed detached house with a substantial garden of approx. 1/3 acre, including a good sized vegetable patch, lawns and several mature trees. The garden allows the gardening service to function, and additionally it can be used as a quiet retreat area, thus contributing further to the ministry of the charity. The garden has joined the national network of "Quiet Gardens" as a place for people to come and find peace and quiet in support of faith.

The house has a large dining room and lounge which are used for a variety of meetings and hospitality. We now have two permanent members of the household, beyond the Morton family (who co-own the property) who pay a rental contribution on top of living costs. One room is identified as suitable for respite care for adults with LD and two individuals come regularly for respite through the Council's Shared Lives programme, or on direct payments. We also continue to provide respite to an older adult with dementia, rather than LD but only after careful consideration of the detailed provision needed. This is highly valued respite for his permanent carer.

Provision of Services:

ALFA CC provides three different forms of Day Services to adults with learning difficulties: The Training Lunch Club, woodwork and gardening. The Lunch Club has been running since 2013 and is an established service. Woodwork and the gardening service are both more recent, only being possible once we had acquired Fulligrove House. Fulligrove House allows the household community to offer respite for adults with LD, and this has been used by several service users, and we are part of the Council's "Shared Lives" programme. We have 1 regular user referred and funded by the council, and 2 others currently using the respite offering. The venue of Fulligrove House has allowed the development of a ministry of hospitality with outreach into the wider community.

Lunch Club:

We have 4 adults with LD who attend as Service Users. They are provided with a full day's activities, in a caring supportive environment, and they are trained in catering skills. In doing so, they prepare a 3 course meal for a group of older guests, all of whom live alone and struggle to prepare fresh food for themselves. They tend to have poor diets and also suffer from loneliness. The Lunch Club gives them about 3 hours of good company, with stimulating activities, and a well-balanced,



nourishing freshly prepared meal for a nominal cost. Transport is also provided where necessary. The Lunch Club employs two carer / trainer staff, who lead the cooking and until recently, both had been with the service from the beginning. One left to take a full-time post last year, and this year the second long standing chef / carer retired. We have again been able to appoint an excellent replacement. We also have a facilitator employed, who transports the guests who need it, and organises the activities they do prior to lunch.



Woodwork:

The woodwork service is enabled by a reasonable sized workshop adjacent to the house at Fulligrove, and one service user attends regularly. The aim is to teach woodworking skills and to provide care with the opportunity to do something useful and creative, and a focus towards other people. A good number of the woodwork projects undertaken have been commissioned by other people. Several of the projects were initiated by the service user or his family to meet specific needs. When feasible, we try to use recycled timber for our



projects, such as the Advent candle holder for Shirehampton Methodist Church made from oak formerly part of the communion rail there. This church also commissioned planters for outside the church which were made from recycled timber. Staffing of the service is by Chris Morton who is not paid for the time he gives. The income stream from this service has been able to underwrite the gardening service.

Gardening:

Fulligrove House has a substantial garden, with lawns, fruit trees, flower beds and a sizeable vegetable patch. During 2023-24 2 trainees with LD have been trained by our excellent gardener/trainer with the assistance of Lyn (who like Chris, works voluntarily for ALFA CC). One was referred and funded by Bristol City Council and the other funded through direct payments.

Initially the 2 trainees formed a great friendship but during the year it became more difficult to meet both of their needs simultaneously. One therefore decided to leave this service but continues to participate in both the lunch club and woodwork training. The individuals do still meet up from time to time. The remaining trainee has grown in confidence and skill and enjoys a variety of garden tasks – particularly involving chopping and clearing.



Several types of fruit and vegetables are grown and there is a large number of plants and trees to manage so with the complexities of the training in spring and summer, it was difficult to keep up with all these gardening tasks. The trustees therefore agreed to employ our previous gardener/trainer for some sessions over the summer to keep the garden in good shape.

The previous gardener/trainer and Lyn had planned to develop educational resources relating to the garden and this was taken forward substantially this year with the current gardener/trainer.



The project is called "Garden Quest" and the aim is to develop



resources with information on the plants in the garden arranged by area of the garden and season of interest. Funding for this project was specifically provided by friends at New Brunswick URC Church in Bristol. A map was produced using GoogleEarth and superimposing the different areas and features

in the garden. A permanent notice was made and the woodwork team made a stand for it in the garden.

A file arranged by the 12 areas of the garden is building up with photos, key information and interesting facts about plants in the garden and the aim is to make this the basis for quizzes for visitors.

Linked to these the woodwork team has produced an entrance noticeboard in the form of a large chair the “seat” of which is a place on which to put garden produce to give to people in the area (e.g. apples and plants). A new notice specifying the house and garden with a QR code to link to the new website containing an calendar of events has been produced.



Garden Art sessions have not been well attended during the year apart from the making of Christmas wreaths which remained popular. It would also have been more challenging running alongside training 2 trainees. It has therefore been decided to reorganise some activities. The Garden Art activities would fit well with a garden-focussed afternoon with cream teas including the Garden Quest information and quizzes. As Saturday coffee mornings have also been less popular than previously the plan is to have monthly Saturday afternoon Garden Cream Teas incorporating all these aspect. These commenced in April with a Celebration event to launch them.

Quiet Garden:

The monthly led Quiet Garden Mornings are well supported by a group of about 7 individuals who come when they can (rarely all of them on any occasion). There are nine separate spaces in the garden for individuals or a few people to sit for quiet reflection and chairs can be placed in other areas. 5 of the areas feature teak furniture which has been purchased from gifts received in memory of family and supporters who have passed away and the patio table and chairs were bought with gifts in thanksgiving for a wonderful anniversary.



Hospitality and events:

Hospitality is a key means of outreach and ministry into the community. A regular weekly “Drop in” is offered, and monthly coffee mornings. Elderly neighbours regularly come for Sunday lunch, two others each week for tea, cake and a chat and a group of Christians who live in the area meet each month to plan the regular outreach service (a Songs of Praise Café) in the local community centre. Similarly, the premises have been used for church leaders and other similar groups to have

retreats. No formal charge is made for any of these events but generous donations are often received.

During the year there were 672 “people/visits” on 321 occasions to Fulligrove House and/or garden for hospitality. The majority of these were regular visitors but there has been a good number of new visitors as well. Coffee mornings have been less well attended than previously and the plan is to replace these with Garden Cream Tea afternoons. ALFA CC makes a contribution to the household fund to cover the cost of refreshments on these occasions.

Celebration events, with Christian worship in an inclusive and informal style, are held occasionally. In 2023-24 the only such event was the Carol Service with the Lunch Club held at Etloe Church in Redland. Family and friends are invited to coffee and mince pies before the service with contributions from some of the elderly guests in the club.

Respite Care:

Fulligrove House has one room that is suitable for the provision of respite care, One individual, funded by Bristol City Council through the Shared Lives scheme comes for a weekend every 6 weeks. Two other individuals come for respite, one usually one night a fortnight and the other occasionally but sometimes for a week to allow his carer to have a holiday.

The Income for this from the Shared Lives scheme is paid directly to the Mortons, who subsequently pass some of this to the household account to cover food costs etc. and the remainder to ALFA CC. The other individuals are privately funded with money paid to ALFA CC and some is transferred from ALFA CC to the household account to cover costs. The next income to ALFA CC for the total of 24 nights of respite care was £917 in 2023-24.

Other actions during the year:

In November Dottie North sadly resigned as a trustee due to poor health. We are extremely grateful for her very helpful input over the years.

The various policies held by ALFA CC were reviewed during the year, especially in connection with the Bristol City Council re-tendering process but the opportunity was taken to update and refresh many of these.

A new website was developed, particularly to be compatible with mobile devices and to have a quick and easy way for people to find out when the next event open to all would be happening. There is a QR code on the noticeboard at the entrance which links directly to a calendar of events open to all.

The trustees also agreed to set aside a discretionary fund of £1000 per year (to be reviewed) “for the relief of need of which we become aware for people associated with ALFA activities.” One trainee benefitted from this during 2023-24. It was noted that this is in line with the charitable objects of ALFA CC.

Use of Donations:

ALFA CC receives a number of regular and occasional donations, in addition to any income from providing services. These enable us to provide the Lunch Club Facilitator salary and costs, which are not built into the costing model of the service provision, as it is not directly for service users. It also supports the hospitality ministry of Fulligrove House, which is in the long tradition of Christian communities. We provide the regular weekly drop-in and two other regular weekly hospitality occasions, and monthly Quiet Garden sessions. Guests to these events are fed and welcomed, with no charge being asked for. Donations also give a secure underwriting of the whole business and stability of the charity. Due to the generosity of our donors, we have not needed to seek grants from other charitable institutions since the set up of the Charity. The Charity remains a "Faith" project, seeking provision of our need through prayer.

Financial Controls:

This year of the charity's life has seen a reasonably stable picture with an established business model. We had a cash income of approx. £1326 in the year (from Lunch Club contributions and donations for hospitality) as well as payments by the Bristol City Council and trainees who hold their own budgets through the Council's Direct Payment scheme. The Operational Manager takes personal responsibility for ensuring all transactions, both cash and the bank account, are recorded and reconciled. Cash is managed with both a paper and computer based system, and a feed into the main ledger, with regular reconciliations. An administrator is sharing some of the burdens of the work involved, but responsibility remains with the Operational Manager. Donations to support missionaries come in through regular bank transfers, and are paid out with gift aid added where appropriate, which is subsequently reclaimed from HMRC.

Regulatory Developments:

No new regulatory developments have occurred this year that impact the charity. The Data Protection principles are embedded in our normal practice.

Fraud:

The Company / Charity is confident that it has not been subject to any fraud during the financial year.

Public Benefit:

The Charities Act gives a legal definition of the meaning of the term 'charity'.

Part of that definition says that for an organisation to be a 'charity' it must have only 'charitable purposes'.

A charity's 'purposes' are what it is set up to achieve and are described in its charitable objects. The charitable objects of ALFA CC are:

- To relieve those in need by reason of youth, age, ill health, disability, (especially but not exclusively those with learning disabilities), financial hardship, and
- To advance the Christian Faith.

Part of the Charities Act definition of a 'charitable purpose' says that it must be 'for the public benefit'. The Charities Act calls this the 'public benefit requirement'. The Public Benefit requirement has to meet the test of being a benefit - the law expects purposes of the charity to be beneficial, and any detriment or harm must not outweigh the benefit. The purposes of the charity must benefit the "public in general, or a significant section of the public and not give rise to more than an incidental personal benefit".

The Equality Act permits charities to benefit people defined by reference to a 'protected characteristic', provided the restriction of benefits to people having that characteristic is justified in relation to the purpose. ALFA CC specifically aims through its current service provision to serve two groups with protected characteristics, particularly the disabled, especially those with learning disabilities and the elderly.

ALFA CC aims to meet needs of these two groups of people. People with learning difficulty are rarely in a position to have a fulfilling role or job, and the Training Lunch Club aims to teach skills that are useful at home, but principally to give the trainees an opportunity to do things for other people, and have the satisfaction of achievement and being appreciated for what they can do and have done, rather than the norm they experience of just receiving care themselves. The woodwork and gardening training provide this also with the majority of the items produced benefiting other people. The section above on Services Provided gives more detail of the specific benefits to members of the public and to the groups with needs upon which the charity has a focus.

The Trustees believe that ALFA CC provides a genuine public benefit to a number of individuals with needs at a very reasonable cost, the Lunch Club in particular bringing a "double benefit" to a wider group of people from a very small amount of public resource, supported by charitable giving.

The charitable object of advancing the Christian faith is also met through providing the services in a Christian context and place, giving staff the opportunity to share their faith in an appropriate manner to the context, and through celebration meetings held on a regular basis for everyone involved and open to others. This year the only celebration was the Lunch Club Carol Service which is attended by family and friends of the lunch club personnel and ALFA CC supporters, but there is one planned for April 2024. Regular prayer and informal worship which is open to all, take place at Fulligrove House, and monthly prayer meetings are held by Zoom allowing supporters to join us from other places. The function of supporting Christian missionaries in the UK and abroad also fulfils this charitable object and provides further public benefit, as does the offer of the garden as a quiet space for prayer and reflection, including organised retreat sessions.

As a service provider on contract to the Bristol City Council, it would not be appropriate to use the service provision as an opportunity to actively proselytise the Christian

faith as it is open to people of every and no faith, however simply meeting the needs of two groups of people with particular needs and offering a welcome to all are in themselves a satisfactory witness.

Developments beyond the year end:

Bristol City Council has completed a tender exercise for all social care services provided by external organisations commissioned by them. This required considerable work to complete and may affect the balance of cost and income in the future. We were successful in being awarded a renewed contract, which will run for a number of years. The tender was submitted with a full and thorough costing, so it should provide for a secure ongoing business model.

In July 2024 the lunch club facilitator (who supports the group of elderly guests) resigned as she was moving away from the area. Once again we were able to find an excellent replacement who joined for a couple of sessions before the summer break ready to start fully in September.

At approximately the point of the end of the financial year, we were informed that the church building we have used for 11 or more years, was going to close and be sold off. We thus had to find a new venue for the Lunch Club. Shirehampton Baptist Church kindly offered their facilities at the same cost as we were paying to Etloe Church. The move took place in September 2024 with little disruption.

Statement of Trustees Responsibilities:

In accordance with Charity Law, the trustees are responsible for preparing statements of accounts for each financial year.

The Trustees 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 accounts comply with the statutory regulations relating to charities. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on authorisation of the Trustees



Mr C . Morton

Date: 17th December 2024

Treasurer. / Operational Manager.

Income and Expenditure:

On the advice of our External Examiner, we are presenting accounts in an accrued format and including the Charity Commission's Statement of Financial Affairs (SOFA) directly in our annual report. These follow and include the balance sheet.

Abundant Life For All Christian Community Presentation Accounts, 2023-24

	2023-24		2022-23
Income			
Cash Income	£1,326.00		£1,576.84
Sales: BCC & Direct Payments *2	£15,758.63		£21,737.38
Donations	£7,238.64		£5,535.16
Bank interest	£0.00		£0.00
Miscellaneous	£0.00		£0.00
Restricted Missionary Giving O&A	£32,311.50		£47,245.00
Respite Income	£1,082.16		£766.44
Fulligrove House Rent income	£1,599.96		£1,599.96
Gross Income:	£59,316.89		£78,460.78
Overall total:	£59,316.89		£78,460.78
Expenditure			
Premises	£1,807.00		£1,228.67
Wages	£17,772.16		£12,491.97
Consumables	£3,078.12		£2,286.55
Insurance	£2,821.94		£2,790.84
Admin Expenses	£879.79		£858.65
Travel Expenses	£185.00		£195.00
Uniforms, Equipment	£358.02		£119.02
Miscellaneous excl Capital invest in Premises	£0.00		£0.00
Bank fees	£0.00		£45.00
Restricted Missionary Giving O&A	£34,876.50		£46,247.49
Hospitality	£1,217.00		£1,012.50
Expenditure	£62,995.53		£67,275.69
Income Less Expenditure:	-£3,678.64		£11,185.09
Property Purchase (Capital)	£2,700.00		£0.00
Total Expenditure Incl Capital:	£65,695.53		£67,275.69
Total movement of funds:	-£3,678.64		£11,185.09
Cash movement	-£299.55		£26.22

Bank Balances and Accrual.

Bank Balances:		Cash Balance
6th April 2023	£43,620.74	£450.85
5th April 2024	£37,541.65	£151.30
	Movement:	-£299.55

Accruals 2023-4:		
Owed By ALFA 6/4/24	£1,600.45	Missionary Support A.T.
Owed To ALFA 5/4/24	£0.00	
End of Year Accrued Position,		
	Accrued Income Total:	£73,150.55
	Accrued Expenditure Total:	£79,529.19
	Accrued Surplus / deficit:	-£6,378.64

Special Notes

- Capital Expenditure (Q3) £2700.** This cost was to pay 30% of the investment in the fixed property item of a Powerwall 2 Battery system, to support the Solar Photovoltaic System installed. This allows during the summer, the house to run largely on solar power, this charging up the battery and meeting daytime needs, with the battery then meeting night time needs. During the summer months, the house can be a net exporter of electricity into the grid. During winter months, the battery is charged up overnight on low cost mainly renewable energy for use during the day. The total cost of this investment was split 70% the Mortons, and 30% ALFA CC, in parallel with the property ownership shares. This is a positive contribution towards Carbon Net Zero for the household.
- Major reduction in income.** Towards the end of the financial year, we became aware of the possibility that the Bristol City Council had been overpaying us. This was a system error on their behalf, and it was us that informed the council. An estimate that it could be of the order of £10,000 was made at that point. After a prolonged period, the Council agreed that there had been a systematic overpayment, and that this reached back into the 21-22 financial year. They eventually accurately calculated this as being

£13,878. With discussion they raised an invoice for this sum which was duly repaid. This is treated in the accounts as a **reduction in income**, resulting in the Q4 income being effectively a negative figure.

Balance Sheet

At 6th April 2023			
	Tangible	Other net	
	fixed assets	assets	Total
	<i>Property</i>	<i>Bank & Cash & Ac- cruals</i>	
Restricted funds *	£196,806.00	£1,300.45	£198,106.45
Unrestricted funds	£0.00	£42,771.14	£42,771.14
Total	£196,806.00	£44,071.59	£240,877.59

At 5th April 2024			
	Tangible	Other net	
	fixed assets	assets	Total
	<i>Property</i>	<i>Bank & Cash & Ac- cruals</i>	
Restricted funds * 1*2	£199,506.00	£1,600.45	£201,106.45
Unrestricted funds	£0.00	£36,092.50	£36,092.50
Total	£199,506.00	£37,692.95	£237,198.95
<i>Movement:</i>	£2,700.00	-£6,378.64	-£3,678.64

*1. Property is 30% share of House & Garden with Mr & Dr Morton.

*2. Earmarked donations not yet passed on.

***3 Cash held in reserve for Missionary AT. £1600.** In 22-23, one of the

missionaries supported by donors to ALFA CC had a significant change in circumstances, largely withdrawing from her main mission field. Earmarking donors were written to and asked to review their donations, which most of them did do. Her circumstances now are that if she received regular donations, this would be subtracted from the benefits she receives, *i.e.* donations would simply be paid to the government! An amount accrued last year, to which a small amount has been added this year as one donor did not change patterns of giving. These sums have been held in reserve for the missionary should a specific need arise, and thus are accrued to the following year.

N.B. These figures represent the fully accrued accounts.
The following two pages contain the Charity Commission Statement of Financial Activity. (SOFA) Parts A and B.

SOFA Part A.

Abundant Life For All Christian Community			Charity No (if any)	1149610
Annual accounts for the period				
Period start date	06/04/23	To	Period end date	05/04/24

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	7239	32312	-	39550	52780
Charitable activities	S02	18167		-	18167	24081
Other trading activities	S03			-	-	-
Investments	S04	1600			1600	1600
Separate material item of income	S05			-	-	-
Other	S06	-	-	-	-	-
Total	S07	27005	32312	-	59317	78461
Resources						

expended
(Note 6)
Expenditure
on:

Raising funds	S08	-	-	-	-	-
Charitable activities	S09	28119	34877	-	62996	67276
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	28119	34877	-	62996	67276

Net income/ (expenditure) before investment gains/ (losses)	S13	-1114	-2565	-	-3679	11185
Net gains/ (losses) on investments	S14	-	-	-	-	-
Net income/ (expenditure)	S15	-1114	-2565	-	-3679	11185
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/ (losses)	S19	-	-	-	-	-
Net movement in funds	S20	-1114	-2565	-	-3679	11185

Reconciliation of funds:

Total funds brought forward	S21	-	-	-	-	-
Total funds carried forward	S22	-1114	-2565	-	-3679	2017

SOFA Part B.

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	199,506	-	199,506	196,806
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	199,506	-	199,506	196,806
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	36,093	1600.45	-	37,693	44,071
Total current assets		B10	36,093	1,600	-	37,693	44,071
Creditors: amounts falling due within one year							
	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	36,093	1,600	-	37,693	44,071
Total assets less current liabilities		B13	36,093	201,106	-	237,199	240,877

ABUNDANT LIFE FOR ALL CHRISTIAN COMMUNITY LIMITED

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 5 APRIL 2024

I report to the charity trustees on the Financial Statements of the Company for the year ended 5 April 2024, which are set out on pages 15 to 20.

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the Financial Statements. The Charity's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the Financial Statements (under section 145 of the 2011 Act);
 - to follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the 2011 Act); 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 Commissioners. 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 the seeking of 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, I do not express an audit opinion on the view given by the accounts.

The charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) published on 16 July 2014.

Independent examiner's statement:

In November 2023 the company identified a likely overpayment (amount unknown) by the local council. This was immediately reported to them, but the correction (which was due to a miscalculation by them), was only calculated by the council in March 2024. If it had been known when the 2022-23 accounts were signed in November 2023, there would have been a reduction in income of £7,603 for 2022-23. The impact would have been a surplus of £3,582 in 2022-23 (instead of £11,185) and a surplus of £3,925 in 2023-24 (instead of a deficit of £3,678).

In connection with my examination, no matter has come to my attention (except as above):

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with s.130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and the regulations made there under,have not been met;

or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Geoffrey Malcolm Lucas FCA
Trumpers Cottage, Breakspear Road North
Harefield, Middlesex, UB9 6NE
17 December 2024