

Life Church Hook
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025

JONES & GRAHAM ACCOUNTANTS LTD

Chartered Certified Accountants
6 Hall Square
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Life Church Hook

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2025

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Life Church Hook

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name	Life Church Hook
Charity registration number	1152260
Company registration number	08407295
Principal office and registered office	Life Church Centre Elms Road Hook Hampshire RG27 9DX

The trustees

David Hill
Thomas Colebrooke
Peter MacPherson

Independent examiner	Jones & Graham Accountants Ltd 6 Hall Square DENBIGH Denbighshire LL16 3NU
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Structure, governance and management

The church is served by trustees who are responsible for the administration of financial affairs and material assets and governance of the charity, and by a leadership team who are responsible for the teaching, pastoral care and other activities of the church. The trustees and leadership team work closely together in pursuing the objects of the charity. Day to day decisions on expenditure and departmental matters are taken by the staff and volunteers who have been given responsibility of these areas under the direction and oversight of the leaders and trustees. Since December 2023 there has been no full-time leader.

The church is a part of the Commission network, which itself belongs to Newfrontiers International Network of churches, and is also a member of The Evangelical Alliance.

Life Church Hook

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Objectives and activities

The charity's objects are to advance the Christian faith and relieve poverty. The policies adopted in furtherance of these objects are to preach and proclaim the Christian gospel and the teaching of Christian doctrines and principles and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Life Church Hook continues to operate as a charitable limited company.

The key activities of the church during the year were as follows:

- regular Sunday meetings for Christian worship and teaching take place at the Elizabeth Hall and livestreaming via Facebook and Zoom for those unable to attend in person - small group meetings for Christian worship, prayer, teaching and discussion in people's homes and the Life Church Centre - a free confidential debt advice service called 'Junction 5 Money Advice' offering help with budgeting, creditor negotiation and court proceedings - a foodbank providing free emergency food parcels to families and individuals in the local area identified through our own activities or referred from other organisations and professionals - a parent and toddler group, Little Life, meeting at the Life Church Centre weekly on a Friday morning - our youth activities run on Sunday mornings and mid-week at the Life Church Centre and external venues.

Our church attendance levels have remained fairly level throughout the year. Our costs have remained in line with the annual budget which includes some increases for inflation.

Financial review

The financial transactions of the charity during the period and the financial position at the end of the period are summarised in the attached accounts. The trustees consider the financial position to be satisfactory.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Life Church Hook

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

The trustees' annual report and the strategic report were approved on 08/02/2026 and signed on behalf of the board of trustees by:



David Hill
Trustee

Life Church Hook

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life Church Hook

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Life Church Hook ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the company (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 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 charity's accounts as 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 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 accounts to be reached.



Jones & Graham Accountants Ltd
Independent Examiner

6 Hall Square
DENBIGH
Denbighshire
LL16 3NU

Life Church Hook

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	95,265	7,651	102,916	92,380
Other trading activities	6	4,400	–	4,400	3,356
Investment income	7	–	8	8	246
Other income	8	1,573	321	1,894	1,572
Total income		<u>101,238</u>	<u>7,980</u>	<u>109,218</u>	<u>97,554</u>
Expenditure					
Expenditure on charitable activities	9,10	52,500	5,832	58,333	90,162
Other expenditure	12	17,564	–	17,564	19,201
Total expenditure		<u>70,064</u>	<u>5,832</u>	<u>75,897</u>	<u>109,363</u>
Net income/(expenditure)		<u>31,174</u>	<u>2,148</u>	<u>33,321</u>	<u>(11,809)</u>
Transfers between funds		195	(195)	–	–
Net movement in funds		<u>31,369</u>	<u>1,953</u>	<u>33,321</u>	<u>(11,809)</u>
Reconciliation of funds					
Total funds brought forward		257,677	445,303	702,980	714,789
Total funds carried forward		<u>289,046</u>	<u>447,256</u>	<u>736,302</u>	<u>702,979</u>

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

The notes on pages 8 to 17 form part of these financial statements.

Life Church Hook

Company Limited by Guarantee

Statement of Financial Position

31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	17	933,460	935,172
Current assets			
Debtors	18	4,171	5,776
Cash at bank and in hand		33,544	11,083
		<u>37,715</u>	<u>16,859</u>
Creditors: amounts falling due within one year	19	<u>15,903</u>	<u>17,983</u>
Net current assets		<u>21,812</u>	<u>(1,124)</u>
Total assets less current liabilities		955,272	934,048
Creditors: amounts falling due after more than one year	20	<u>218,971</u>	<u>231,068</u>
Net assets		<u>736,301</u>	<u>702,980</u>
Funds of the charity			
Restricted funds		447,061	445,303
Unrestricted funds		289,241	257,676
Total charity funds	22	<u>736,302</u>	<u>702,979</u>

For the year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 17 form part of these financial statements.

Life Church Hook

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 May 2025

These financial statements were approved by the board of trustees and authorised for issue on .08/02/2026..., and are signed on behalf of the board by:



David Hill
Trustee



Thomas Colebrooke
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Life Church Centre, Elms Road, Hook, Hampshire, RG27 9DX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

Taxation

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

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee formed on 18 February 2013.

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:

David Hill
Thomas Colebrooke
Peter MacPherson

New trustees are appointed from fellow Christians who are members of the church, by recommendation and invitation as appropriate. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and gifts	95,265	2,401	97,666

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Other general grants	–	5,250	5,250
	<u>95,265</u>	<u>7,651</u>	<u>102,916</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and gifts	89,580	2,800	92,380
Grants			
Other general grants	–	–	–
	<u>89,580</u>	<u>2,800</u>	<u>92,380</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Letting and licensing arrangements	<u>4,400</u>	<u>4,400</u>	<u>3,356</u>	<u>3,356</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Other interest receivable	–	8	8
	<u>–</u>	<u>8</u>	<u>8</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other interest receivable	236	11	246
	<u>236</u>	<u>11</u>	<u>246</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income from other activities	<u>1,573</u>	<u>321</u>	<u>1,894</u>

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

8. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from other activities	<u>1,171</u>	<u>401</u>	<u>1,572</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Church Activities	25,292	5,244	30,536
Support costs	<u>27,208</u>	<u>588</u>	<u>27,797</u>
	<u>52,500</u>	<u>5,832</u>	<u>58,333</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Church Activities	54,255	5,277	59,531
Support costs	<u>29,811</u>	<u>821</u>	<u>30,631</u>
	<u>84,066</u>	<u>6,098</u>	<u>90,162</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Church Activities	22,906	7,630	26,802	57,338	89,189
Governance costs	—	—	995	995	973
	<u>22,906</u>	<u>7,630</u>	<u>27,797</u>	<u>58,333</u>	<u>90,162</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Governance costs	960	960	960
Depreciation	1,712	1,712	2,262
Premises and insurance	20,846	20,846	18,594
Administration expenses	<u>4,556</u>	<u>4,556</u>	<u>7,362</u>
	<u>28,074</u>	<u>28,074</u>	<u>29,178</u>

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

12. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Financing costs	<u>17,564</u>	<u>17,564</u>	<u>19,201</u>	<u>19,201</u>

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	1,712	2,262
Fees payable for the audit of the financial statements	<u>961</u>	<u>960</u>

14. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>960</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	10,585	42,134
Employer contributions to pension plans	<u>—</u>	<u>1,862</u>
	<u>10,585</u>	<u>43,996</u>

The average head count of employees during the year was 1 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Church activities	—	2
Administration	<u>1</u>	<u>1</u>
	<u>1</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the period.

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

17. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 June 2024 and 31 May 2025	928,387	30,011	958,398
Depreciation			
At 1 June 2024	–	23,226	23,226
Charge for the year	–	1,712	1,712
At 31 May 2025	–	24,938	24,938
Carrying amount			
At 31 May 2025	928,387	5,073	933,460
At 31 May 2024	928,387	6,785	935,172

18. Debtors

	2025 £	2024 £
Other debtors	4,171	5,776

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	14,943	13,516
Accruals and deferred income	960	4,467
	15,903	17,983

20. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	218,971	231,068

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2024: £1,862).

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

22. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024	Income £	Expenditure £	Transfers £	At 31 May 2025
General funds	£ 257,677	£ 101,238	£ (70,064)	£ 195	£ 289,046

	At 1 June 2023	Income £	Expenditure £	Transfers £	At 31 May 2024
General funds	£ 266,405	£ 94,343	£ (103,267)	£ 195	£ 257,676

Restricted funds

	At 1 June 2024	Income £	Expenditure £	Transfers £	At 31 May 2025
Building Fund	£ 441,723	£ –	£ –	£ –	£ 441,723
J5 Fund	£ 2,910	£ 7,659	£ (5,820)	£ –	£ 4,749
Little Seeds Fund	£ 670	£ 321	£ (12)	£ (195)	£ 784
	£ 445,303	£ 7,980	£ (5,832)	£ (195)	£ 447,256

	At 1 June 2023	Income £	Expenditure £	Transfers £	At 31 May 2024
Building Fund	£ 441,723	£ –	£ –	£ –	£ 441,723
J5 Fund	£ 6,197	£ 2,811	£ (6,098)	£ –	£ 2,910
Little Seeds Fund	£ 464	£ 401	£ –	£ (195)	£ 670
	£ 448,384	£ 3,212	£ (6,098)	£ (195)	£ 445,303

Life Church Hook

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	491,457	442,003	933,460
Current assets	16,559	5,253	21,812
Creditors greater than 1 year	(218,971)	—	(218,971)
Net assets	<u>289,045</u>	<u>447,256</u>	<u>736,301</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	493,152	442,020	935,172
Current assets	(924)	3,306	2,382
Creditors greater than 1 year	(231,068)	—	(231,068)
Net assets	<u>261,160</u>	<u>445,326</u>	<u>706,486</u>

24. Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.












Life Church Hook 2025

Final Audit Report

2026-02-09

Created:	2026-02-02
By:	Emyr Jones (office@jonesandgraham.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-ptgZlanSI0dPo-79DP9l2C0ieK4s9ee

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