

WORD OF LIFE CELEBRATIONS CENTRE

England & Wales · Charity number 1168912

Details

Other names	WLCC
Status	Registered
Legal form	CIO
Registered	2016-08-24
Register	View on the Charity Commission register

Contact

Address	Word Of Life Celebrations Centre Forster Street Radford Nottingham NG7 3DB
Phone	07411224544
Email	wordoflife13@gmail.com
Website	wordoflifecelebrationcentre.org

Activities

Objects: THE OBJECTIVES OF THE CIO ARE:1. TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH ATTACHED AS AN ANNEX TO THIS CONSTITUTION.2. THE ADVANCEMENT OF CHRISTIAN RELIGION BUT NOT EXCLUSIVELY BY MEANS OF BROADCASTING MESSAGES OF AN EVANGELISTIC AND TEACHING NATURE3. TO ADVANCE THE CHRISTIAN RELIGION IN THE UNITED KINGDOM FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF SEMINAR MEETING, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND OF DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION.4. THE RELIEF OF POVERTY AND NEED AND THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN THE UK OR FURTHER AFIELD AS AN EXTENSION OF CHRISTIAN OUTREACH5. TO RELIEVE POVERTY/ FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELING AND SUPPORT IN UK/THE WORLD

Activities: General Charitable Purposes,Education/training,The Prevention Or Relief Of Poverty,Food bankReligious Activities.Economic/community Development/employment,Human Rights/religious Or Racial Harmony/equality Or Diversity.Recreation,Arts/culture/heritage/science,Other Charitable

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kenya
- Birmingham City
- Nottinghamshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£38,454	£34,502	-	-
2024-02-29	£38,458	£10,613	-	-
2023-02-28	£31,999	£88,716	-	-
2022-02-28	£19,441	£11,855	-	-
2021-02-28	£27,632	£11,817	-	-

Trustees

Name	Role	Appointed
MARK JOSEPH	Chair	2024-02-20
Dr Charles Darwin		2023-02-05
Dr SERAH AKELOLA		2023-08-24
GRACE WANJIRU MBUGUA		2023-02-05
PAULINE JOSEPH		2024-02-20
Rev Ruth Esther Charles		2024-05-18

Accounts

COMPANY REGISTRATION NUMBER: CE008637

**Word Of Life Celebration Centre
Financial Statements
28 February 2025**

CHARITY REGISTRATION NUMBER: 1168912

RM ACCOUNTANCY SERVICES

Chartered Accountants & certified accountant
Castle Cavendish Works
Nottingham
NG7 5PN

Word Of Life Celebration Centre

Financial Statements

Year ended 28 February 2025

	Page
Reference and administrative details	1
Trustees' Report	2
Trustees' responsibilities statement	3
Independent auditor's report to the members	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the accounts	8-11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	12

Word Of Life Celebration Centre

REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 28 February 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 28 February 2025.

Reference and administrative details

Registered charity name Word Of Life Celebration Centre

Charity registration number 1168912

Company registration number CE008637

Principal office 23 Frobisher Gardens
Nottingham
Nottinghamshire
NG5 6ET

The trustees

The trustees who served the charity during the period were as follows:

Dr Charles Darwin
Mr Mark Joseph
Mr Pauline Joseph
Dr Serah Akelola
Mr Grace Wanjiru Mbugua

Independent Examiner RM Accountancy Services
Chartered Accountants & certified accountant
Castle Cavendish Works
Nottingham
NG7 5PN

Word Of Life Celebration Centre

Trustees' Responsibilities Statement

Year ended 28 February 2025

The trustees (who are also the directors of Word of Life Celebration Centre for the purposes of company law) are responsible for preparing the Objects and aims The Prevention Or Relief Of Poverty, Religious Activities, and the accounts in accordance with applicable law and regulations.

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Approved by the member of the charity on 19/02/26 and signed on its behalf by:



Dr Charles Darwin
Trustee

Word Of Life Celebration Centre

Independent Auditor's Report to the Members of Word Of Life Celebration Centre

Year ended 28 February 2025

I report to the trustee on my examination of the accounts of Word Of Life Celebration Centre for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity trustee of Word Of Life Celebration Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

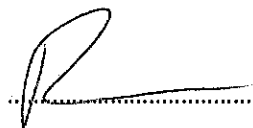
I report in respect of my examination of the Word Of Life Celebration Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Word Of Life Celebration Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



RM ACCOUNTANCY SERVICES
Chartered Accountants & certified accountant

Castle Cavendish Works
Nottingham
NG7 5PN

Our audit was completed on and our opinion was expressed at that date.

Word Of Life Celebration Centre

Statement of Financial Activities

Year ended 28 February 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	38,454	38,458
Total income		<u>38,454</u>	<u>38,458</u>
Expenditure			
Fundraising trading: cost of goods sold and other costs	6,7	34,502	10,613
Total expenditure		<u>34,502</u>	<u>10,613</u>
Net income and net movement in funds		<u>3,952</u>	<u>27,845</u>
Reconciliation of funds			
Total funds brought forward		115,578	87,733
Total funds carried forward		<u>119,530</u>	<u>115,578</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 11 to 17 form part of these financial statements.

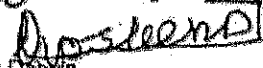
Word Of Life Celebration Centre

Balance sheet

28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	244,647	5,475
Current assets			
Cash at bank and in hand	7	25,026	110,364
Creditors: amounts falling due within one year	8	420	251
Net current assets		24,606	110,103
Total assets less current liabilities		269,253	115,578
Creditors: amounts falling due after more than one year	9	149,623	-
Net assets		119,630	115,578
Funds of the charity			
Unrestricted funds		119,630	115,578
Total charity funds	10	119,630	115,578

19/02/26 These accounts were approved by the members of the committee and authorised for issue on the 19/02/26 and are signed on their behalf by:


Dr Charles Darwin
Trustee

Company Registration Number: CE008637

Word Of Life Celebration Centre

Income and expenditure account

Year ended 28 February 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	38,454	38,454	38,458
Total income		<u>38,454</u>	<u>38,454</u>	<u>38,458</u>
Expenditure				
Fundraising trading: cost of goods sold and other costs	6,7	34,502	34,502	10,613
Total expenditure		<u>34,502</u>	<u>34,502</u>	<u>10,613</u>
RETAINED SURPLUS FOR THE FINANCIAL PERIOD		<u>3,952</u>	<u>3,952</u>	<u>27,845</u>

The Income and Expenditure Account includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Word Of Life Celebration Centre

Notes to the Financial Statements

Year ended 28 February 2025

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Word Of Life Celebration Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee considered that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Word Of Life Celebration Centre

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

1. Accounting policies *(continued)*

Governance costs

These include the costs attributable to the charity compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the finance act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the corporation tax act 2010 or section 256 of the taxation of chargeable gains act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Word Of Life Celebration Centre

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

2. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Appeals and donations	36,578	36,578	36,983	36,983
Sponsorship				
Interest income	<u>1,876</u>	<u>1,876</u>	<u>1,475</u>	<u>1,475</u>
	<u>38,454</u>	<u>38,454</u>	<u>38,458</u>	<u>38,458</u>

3. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cost of goods sold and other costs	<u>34,502</u>	<u>34,502</u>	<u>10,613</u>	<u>10,613</u>

4. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the year.

5. Trustee remuneration and expenses

The amount expenses waived by the trustee during the year totalled £Nil (2024 - £Nil).

6. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 March 2024	—	2,355	3,332	5,687
Additions	<u>230,758</u>	<u>9,395</u>	<u>3,586</u>	<u>243,739</u>
At 28 February 2025	<u>230,758</u>	<u>11,750</u>	<u>6,918</u>	<u>249,426</u>
Depreciation				
At 1 March 2024	—	166	46	212
Charge for the year	<u>—</u>	<u>2,937</u>	<u>1,730</u>	<u>4,667</u>
At 28 February 2025	<u>—</u>	<u>3,103</u>	<u>1,776</u>	<u>4,879</u>
Carrying amount				
At 28 February 2025	<u>230,758</u>	<u>8,647</u>	<u>5,142</u>	<u>244,547</u>
At 29 February 2024	<u>—</u>	<u>2,189</u>	<u>3,286</u>	<u>5,475</u>

Word Of Life Celebration Centre

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

7. Debtors

	2025	2024
	£	£
Cash at bank and in hand	<u>25,026</u>	<u>110,354</u>

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>420</u>	<u>251</u>

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

	2025	2024
	£	£
Bank loans and overdrafts	<u>149,623</u>	<u>—</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 March 2024	Income	Expenditure	At 28 February 2025
	£	£	£	£
General funds	<u>115,578</u>	<u>38,454</u>	<u>(34,502)</u>	<u>119,530</u>

	At 1 March 2023	Income	Expenditure	At 29 February 2024
	£	£	£	£
General funds	<u>87,733</u>	<u>38,458</u>	<u>(10,613)</u>	<u>115,578</u>

Word Of Life Celebration Centre

Management Information

Year ended 28 February 2025

The following pages do not form part of the financial statements.

Word Of Life Celebration Centre
Detailed Statement of Financial Activities
Year ended 28 February 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Appeals and donations	36,578	36,983
Interest income	1,876	1,475
	<u>38,454</u>	<u>38,458</u>
Total income	<u>38,454</u>	<u>38,458</u>
Expenditure		
Expenditure on charitable activities		
Rent	3,400	3,740
Rates and water	325	—
Insurance	1,718	—
Advertising	120	—
Motor vehicle expenses	68	—
Project costs	12,494	4,037
Legal and professional fees	777	300
Telephone and fax	1,201	1,140
Computer expenses	—	96
Repairs and maintenance	3,948	—
Depreciation	4,667	212
Sundry expenses	409	—
Interest on mortgage loan	4,519	—
Accountancy fees	428	968
Bank charges	428	120
	<u>34,502</u>	<u>10,613</u>
Total expenditure	<u>34,502</u>	<u>10,613</u>
Net income	<u>3,952</u>	<u>27,845</u>

Accounts

COMPANY REGISTRATION NUMBER CE008637

**WORD OF LIFE CELEBRATION CENTRE
ACCOUNTS
29 FEBRUARY 2024**

Charity Number 1168912

RM ACCOUNTANCY SERVICES

Chartered Accountants & Statutory Auditor
Castle Cavendish Works
Nottingham
NG7 5PN

WORD OF LIFE CELEBRATION CENTRE

ACCOUNTS

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

CONTENTS	PAGE
Reference and Administrative Details	1
Trustee's Report	2
Trustees' responsibilities statement	3
Independent auditor's report to the members	4
Statement of financial activities	5
Income and expenditure account	6
Balance sheet	7
Notes to the accounts	8-11
The following pages do not form part of the accounts	
Detailed statement of financial activities	13

WORD OF LIFE CELEBRATION CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

The trustees, who are also directors for the purposes of company law, present their report and the accounts of the charity for the period from 1 April 2023 to 29 February 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Word of Life Celebration Centre
Charity registration number	1168912
Company registration number	CE008637
Principal office	23 Frobisher Gardens Nottingham Nottinghamshire NG5 6ET

The trustees

The trustees who served the charity during the period were as follows:

Dr Charles Darwin
Mr Mark Joseph
Mr Pauline Joseph
Dr Serah Akelola
Mr Grace Wanjiru Mbugua

Mr Mark Joseph was appointed as a trustee on 20 February 2024.
Mr Pauline Joseph was appointed as a trustee on 20 February 2024.
Dr Serah Akelola was appointed as a trustee on 24 August 2023.
Mr Rev Ruth Esther Charles was appointed as a trustee on 18 May 2024.

Independent Examiner	RM Accountancy Services Chartered Accountants & Statutory Auditor Castle Cavendish Works Nottingham NG7 5PN
-----------------------------	--

WORD OF LIFE CELEBRATION CENTRE

Trustee's Report

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

The trustees, who are also directors for the purposes of company law, present their report and the accounts of the charity for the period from 1 April 2023 to 29 February 2024.

OBJECTIVES AND ACTIVITIES

The Prevention Or Relief Of Poverty, Religious Activities.

PUBLIC BENEFIT

General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities. Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity. Recreation, Arts/culture/heritage/science, Other Charitable Purposes. Who: Children/young People, Elderly/old people. People With Disabilities.

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

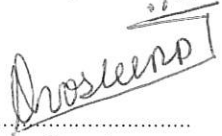
OBJECTIVES AND POLICIES

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

CREDIT RISK

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

The annual report was approved by the member of the charity on 03/11/24 and signed on its behalf by:


.....
Dr Charles Darwin
Director

WORD OF LIFE CELEBRATION CENTRE

TRUSTEES' RESPONSIBILITIES STATEMENT

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

The trustees (who are also the directors of Word of Life Celebration Centre for the purposes of company law) are responsible for preparing the Objects and aims The Prevention Or Relief Of Poverty, Religious Activities. and the accounts in accordance with applicable law and regulations.

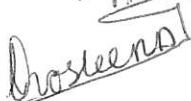
Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 accounting estimates that are reasonable and prudent; and
- prepare the accounts 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

Approved by the member of the charity on 03/11/24 and signed on its behalf by:


.....
Dr Charles Darwin
Director

WORD OF LIFE CELEBRATION CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WORD OF LIFE CELEBRATION CENTRE

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

I report to the trustee on my examination of the accounts of Word Of Life Celebration Centre for the period ended 29 February 2024.

Responsibilities and basis of report

As the charity trustee of Word Of Life Celebration Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

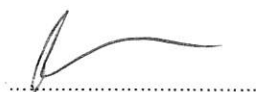
I report in respect of my examination of the Word Of Life Celebration Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Word Of Life Celebration Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



RM ACCOUNTANCY SERVICES
Chartered Accountants & Statutory Auditor

Castle Cavendish Works
Nottingham
NG7 5PN

Our audit was completed on 3/11/24 and our opinion was expressed at that date.

WORD OF LIFE CELEBRATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

		Total Funds Period from 1 Apr 23 to 29 Feb 24 £	Total Funds Year to 31 Mar 23 £
	Note		
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	2	38,458	32,347
TOTAL INCOMING RESOURCES		38,458	32,347
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising trading: cost of goods sold and other costs	3	(10,613)	(89,063)
TOTAL RESOURCES EXPENDED		(10,613)	(89,063)
NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD		27,845	(56,716)
RECONCILIATION OF FUNDS			
Total funds brought forward		87,733	144,449
TOTAL FUNDS CARRIED FORWARD		115,578	87,733

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

WORD OF LIFE CELEBRATION CENTRE
INCOME AND EXPENDITURE ACCOUNT
PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

	Note	Period from 1 Apr 23 to 29 Feb 24 £	Year to 31 Mar 23 £
INCOME		38,458	32,347
TOTAL EXPENDITURE		(10,613)	(89,063)
OPERATING SURPLUS		27,845	(56,716)
RETAINED SURPLUS FOR THE FINANCIAL PERIOD		<u>27,845</u>	<u>(56,716)</u>

The Income and Expenditure Account includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 14 form part of these accounts.

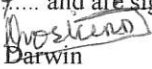
WORD OF LIFE CELEBRATION CENTRE

BALANCE SHEET

29 FEBRUARY 2024

	Note	29 Feb 24 £	31 Mar 23 £
FIXED ASSETS			
Tangible assets	6	5,475	—
CURRENT ASSETS			
Debtors	7	110,354	87,984
CREDITORS: Amounts falling due after more than one year	8	(251)	(251)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>115,578</u>	<u>87,733</u>
NET ASSETS/(LIABILITIES)		<u>115,578</u>	<u>87,733</u>
FUNDS			
Unrestricted income funds	9	<u>115,578</u>	<u>87,733</u>
TOTAL FUNDS		<u>115,578</u>	<u>87,733</u>

These accounts were approved by the members of the committee and authorised for issue on the 03/11/24 and are signed on their behalf by:


Dr Charles Darwin
Director

Company Registration Number: CE008637

WORD OF LIFE CELEBRATION CENTRE

NOTES TO THE ACCOUNTS

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

1. ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Word Of Life Celebration Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

WORD OF LIFE CELEBRATION CENTRE

NOTES TO THE ACCOUNTS

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

1. ACCOUNTING POLICIES (continued)

Governance costs

These include the costs attributable to the charity compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the finance act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the corporation tax act 2010 or section 256 of the taxation of chargeable gains act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

WORD OF LIFE CELEBRATION CENTRE

NOTES TO THE ACCOUNTS

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations			
Appeals and donations	36,983	36,983	31,999
Sponsorship and subscriptions			
Interest income	1,475	1,475	348
	<u>38,458</u>	<u>38,458</u>	<u>32,347</u>

3. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	10,613	10,613	89,063

4. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the period.

5. TRUSTEE REMUNERATION AND EXPENSES

The amount expenses waived by the trustee during the year totalled £Nil (2023 - £Nil).

6. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Computer Equipment £	Total £
COST			
Additions	2,355	3,332	5,687
At 29 February 2024	<u>2,355</u>	<u>3,332</u>	<u>5,687</u>
DEPRECIATION			
Charge for the period	166	46	212
At 29 February 2024	<u>166</u>	<u>46</u>	<u>212</u>
NET BOOK VALUE			
At 29 February 2024	<u>2,189</u>	<u>3,286</u>	<u>5,475</u>

WORD OF LIFE CELEBRATION CENTRE

NOTES TO THE ACCOUNTS

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

7. DEBTORS

	29 Feb 24	31 Mar 23
	£	£
Other debtors	<u>110,354</u>	<u>87,984</u>

8. CREDITORS: Amounts falling due after more than one year

	29 Feb 24	31 Mar 23
	£	£
Accruals	<u>251</u>	<u>251</u>

9. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023 and at 29 February 2024
	£
General funds	87,233
Add: Movement	<u>28,345</u>
Balance at 29 February 2024	115,578

WORD OF LIFE CELEBRATION CENTRE

MANAGEMENT INFORMATION

PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

**The following pages do not form part of the statutory accounts
which are the subject of the independent auditor's report on pages 5 to 7.**

WORD OF LIFE CELEBRATION CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
PERIOD FROM 1 APRIL 2023 TO 29 FEBRUARY 2024

	Period from 1 Apr 23 to 29 Feb 24 £	Year to 31 Mar 23 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Appeals and donations	36,983	31,999
Interest income	1,475	348
	<u>38,458</u>	<u>32,347</u>
TOTAL INCOMING RESOURCES	<u>38,458</u>	<u>32,347</u>
RESOURCES EXPENDED		
Rent	3,740	4,080
Project costs	4,037	4,689
Legal and professional fees	300	69,257
Telephone and fax	1,140	1,183
Computer expenses	96	-
Depreciation	212	-
Accountancy fee	968	250
Bank charges	120	164
Consultancy fee	-	9,440
TOTAL RESOURCES EXPENDED	<u>10,613</u>	<u>89,063</u>

Accounts

Charity registration number: 1168912

Word Of Life Celebration Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Word Of Life Celebration Centre

Contents

Reference and Administrative Details	1
Trustee's Report	2
Statement of Trustee's Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

Word Of Life Celebration Centre

Reference and Administrative Details

Trustee	Reverend Charles Darwin
Charity Registration Number	1168912
Principal Office	23 Frobisher Gardens Nottingham Nottinghamshire NG5 6ET
Independent Examiner	RM Accountancy Services Castle Cavendish Works Nottingham NG7 5PN

Word Of Life Celebration Centre

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The Prevention Or Relief Of Poverty, Religious Activities.

Public benefit

General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities. Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity. Recreation, Arts/culture/heritage/science, Other Charitable Purposes. Who: Children/young People, Elderly/old people. People With Disabilities.

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

The annual report was approved by the member of the charity on 21 December 2023 and signed on its behalf by:

.....
Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Statement of Trustee's Responsibilities

The trustee is responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 of the charity for that period. In preparing these financial statements, the member is 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 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 business.

The member is responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on 21 December 2023 and signed on its behalf by:

.....
Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Independent Examiner's Report to the trustee of Word Of Life Celebration Centre

I report to the trustee on my examination of the accounts of Word Of Life Celebration Centre for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustee of Word Of Life Celebration Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Word Of Life Celebration Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Word Of Life Celebration Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

RM Accountancy Services

Castle Cavendish Works
Nottingham
NG7 5PN

21 December 2023

Word Of Life Celebration Centre

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		31,999	31,999
Total income		31,999	31,999
Expenditure on:			
Raising funds		(9,952)	(9,952)
Charitable activities		(78,764)	(78,764)
Total expenditure		(88,716)	(88,716)
Net expenditure		(56,717)	(56,717)
Net movement in funds		(56,717)	(56,717)
Reconciliation of funds			
Total funds brought forward		144,449	144,449
Total funds carried forward		87,732	87,732
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		19,441	19,441
Total income		19,441	19,441
Expenditure on:			
Raising funds		(11,839)	(11,839)
Charitable activities		(16)	(16)
Total expenditure		(11,855)	(11,855)
Net income		7,586	7,586
Net movement in funds		7,586	7,586
Reconciliation of funds			
Total funds brought forward		136,863	136,863
Total funds carried forward		144,449	144,449

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note .

The notes on pages 7 to 10 form an integral part of these financial statements.

Word Of Life Celebration Centre
(Registration number: 1168912)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors		-	(9)
Cash at bank and in hand	8	<u>87,983</u>	<u>144,458</u>
		87,983	144,449
Creditors: Amounts falling due within one year	9	<u>(251)</u>	<u>-</u>
Net assets		<u>87,732</u>	<u>144,449</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>87,732</u>	<u>144,449</u>
Total funds		<u>87,732</u>	<u>144,449</u>

The financial statements on pages 5 to 10 were approved by the , and authorised for issue on 21 December 2023 and signed on behalf by:

.....
Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Word Of Life Celebration Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	31,999	31,999
Total for 2023	31,999	31,999
Total for 2022	19,441	19,441

3 Expenditure on raising funds

a) Investment management costs

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		9,952	9,952
Total for 2023		<u>9,952</u>	<u>9,952</u>
Total for 2022		<u>11,839</u>	<u>11,839</u>
			Total costs £

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Governance costs		<u>78,764</u>	<u>78,764</u>	<u>16</u>
			Unrestricted funds General £	Total funds £
Governance costs	Note		<u>78,764</u>	<u>78,764</u>
Total for 2022			<u>16</u>	<u>16</u>
				Total expenditure £

5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

**2023
£**

6 Trustee remuneration and expenses

The amount expenses waived by the trustee during the year totalled £Nil (2022 - £Nil).

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	87,983	144,458

9 Creditors: amounts falling due within one year

	2023 £
Other creditors	1
Accruals	250
	251

10 Creditors: amounts falling due after one year

2023
£

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	87,983	87,983
Current liabilities	(251)	(251)
Total net assets	87,732	87,732
	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	144,449	144,449

Word Of Life Celebration Centre

Statement of Financial Activities by fund for the Year Ended 31 March 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	31,999	19,441
Total income	<u>31,999</u>	<u>19,441</u>
Expenditure on:		
Raising funds	(9,952)	(11,839)
Charitable activities	<u>(78,764)</u>	<u>(16)</u>
Total expenditure	<u>(88,716)</u>	<u>(11,855)</u>
Net (expenditure)/income	<u>(56,717)</u>	<u>7,586</u>
Net movement in funds	(56,717)	7,586
Reconciliation of funds		
Total funds brought forward	<u>144,449</u>	<u>136,863</u>
Total funds carried forward	<u><u>87,732</u></u>	<u><u>144,449</u></u>

Word Of Life Celebration Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	31,999	19,441
Total income	<u>31,999</u>	<u>19,441</u>
Expenditure on:		
Raising funds (analysed below)	(9,952)	(11,839)
Charitable activities (analysed below)	<u>(78,764)</u>	<u>(16)</u>
Total expenditure	<u>(88,716)</u>	<u>(11,855)</u>
Net (expenditure)/income	<u>(56,717)</u>	<u>7,586</u>
Net movement in funds	(56,717)	7,586
Reconciliation of funds		
Total funds brought forward	<u>144,449</u>	<u>136,863</u>
Total funds carried forward	<u><u>87,732</u></u>	<u><u>144,449</u></u>

Word Of Life Celebration Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	31,999	19,441
	<u>31,999</u>	<u>19,441</u>
<i>Raising funds</i>		
Casual wages	-	(1,500)
Rent	(4,080)	(680)
Project Costs	(4,689)	(8,954)
Telephone and fax	(1,183)	(705)
	<u>(9,952)</u>	<u>(11,839)</u>
<i>Charitable activities</i>		
Accountancy fees	(250)	-
Consultancy fees	(9,440)	-
Legal and professional fees	(69,257)	-
Bank charges	(164)	(16)
Bank interest receivable	347	-
	<u>(78,764)</u>	<u>(16)</u>

Accounts

Charity registration number: 1168912

Word Of Life Celebration Centre

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Word Of Life Celebration Centre

Contents

Reference and Administrative Details	1
Trustee's Report	2 to 3
Statement of Trustee's Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

Word Of Life Celebration Centre

Reference and Administrative Details

Trustee	Reverend Charles Darwin
Charity Registration Number	1168912
Principal Office	23 Frobisher Gardens Nottingham Nottinghamshire NG5 6ET

Word Of Life Celebration Centre

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Public benefit

General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities. Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity. Recreation, Arts/culture/heritage/science, Other Charitable Purposes. Who: Children/young People, Elderly/old people. People With Disabilities.

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

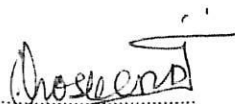
The annual report was approved by the member of the charity on 13 December 2022 and signed on its behalf by:

Word Of Life Celebration Centre

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the member of the charity on 13 December 2022 and signed on its behalf by:

Trustee's Report

A handwritten signature in black ink, appearing to read 'Charles Darwin', written over a dotted line.

Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Statement of Trustee's Responsibilities

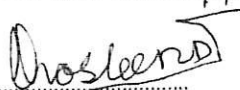
The trustee is responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 of the charity for that period. In preparing these financial statements, the member is 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 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 business.

The member is responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on 13 December 2022 and signed on its behalf by:



Reverend Charles Darwin
Trustee

Independent Examiner's Report to the trustee of Word Of Life Celebration Centre

I report to the trustee on my examination of the accounts of Word Of Life Celebration Centre for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustee of Word Of Life Celebration Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Word Of Life Celebration Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

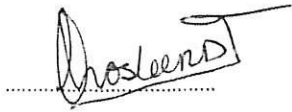
Word Of Life Celebration Centre

Independent examiner's statement

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

1. accounting records were not kept in respect of Word Of Life Celebration Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



13 December 2022

Word Of Life Celebration Centre

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		19,441	19,441
Total income		19,441	19,441
Expenditure on:			
Raising funds		(11,839)	(11,839)
Charitable activities		(16)	(16)
Total expenditure		(11,855)	(11,855)
Net income		7,586	7,586
Net movement in funds		7,586	7,586
Reconciliation of funds			
Total funds brought forward		136,863	136,863
Total funds carried forward	11	144,449	144,449
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		27,632	27,632
Total income		27,632	27,632
Expenditure on:			
Charitable activities		(11,817)	(11,817)
Total expenditure		(11,817)	(11,817)
Net income		15,815	15,815
Net movement in funds		15,815	15,815
Reconciliation of funds			
Total funds brought forward		47,628	47,628
Total funds carried forward	11	63,443	63,443

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 11.

Word Of Life Celebration Centre

Debtors	8	(9)	-
Cash at bank and in hand	9	144,458	65,016
		144,449	65,016
Creditors: Amounts falling due within one year	10	-	(1,573)
Net assets		144,449	63,443

(Registration number: 1168912) Balance Sheet as at 31 March 2022

The financial statements on pages 6 to 16 were approved by the , and authorised for issue on 13 December 2022 and signed on behalf by:

Funds of the charity:

Unrestricted income funds			
Unrestricted funds		144,449	63,443
Total funds	11	144,449	63,443
..... <i>Charles Darwin</i>			
Reverend Charles Darwin			
Trustee			

The notes on pages 8 to 16 form an integral part of these financial statements
1 Accounting policies

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Word Of Life Celebration Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	19,441	19,441
Total for 2022	<u>19,441</u>	<u>19,441</u>
Total for 2021	<u>27,632</u>	<u>27,632</u>

3 Expenditure on raising funds

a) Investment management costs

	Unrestricted funds General £	Total funds £
Note		
Allocated support costs	11,839	11,839
Total for 2022	<u>11,839</u>	<u>11,839</u>

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

				Total costs £
4 Expenditure on charitable activities				
	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Allocated support costs		-	-	11,817
Governance costs		16	16	-
		<u>16</u>	<u>16</u>	<u>11,817</u>
	Note	Unrestricted funds General £	Total funds £	Total funds £
Governance costs		16	16	16
Total for 2021		<u>11,817</u>	<u>11,817</u>	<u>11,817</u>
				Total expenditure £

5 Net incoming/outgoing resources

Net incoming resources for the year include:

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

2022
£

6 Trustee remuneration and expenses

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

2022
£

Accrued income

(9)

9 Cash and cash equivalents

2022
£

2021
£

Cash at bank

144,458

65,016

Bank overdrafts

-

(1,573)

Cash and cash equivalents in statement of cash flows

144,458

63,443

10 Creditors: amounts falling due within one year

2022
£

2021
£

Bank overdrafts

-

1,573

11 Funds

Balance at 1
April 2021
£

Incoming
resources
£

Resources
expended
£

Balance at 31
March 2022
£

Unrestricted funds

General

136,863

19,441

(11,855)

144,449

Balance at 1
April 2020
£

Incoming
resources
£

Resources
expended
£

Balance at 31
March 2021
£

Unrestricted funds

General

47,628

27,632

(11,817)

63,443

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	144,449	144,449
	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	65,016	65,016
Current liabilities	(1,573)	(1,573)
Total net assets	63,443	63,443

13 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	65,016	-	65,016
Bank overdraft	(1,573)	1,573	-
	63,443	1,573	65,016
Net debt	63,443	1,573	65,016
	At 1 April 2020 £	At 31 March 2021 £	
Cash at bank and in hand	89,281	89,281	
Net debt	89,281	89,281	

Word Of Life Celebration Centre

Statement of Financial Activities by fund for the Year Ended 31 March 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	19,441	27,632
Total income	<u>19,441</u>	<u>27,632</u>
Expenditure on:		
Raising funds	(11,839)	-
Charitable activities	<u>(16)</u>	<u>(11,817)</u>
Total expenditure	<u>(11,855)</u>	<u>(11,817)</u>
Net income	<u>7,586</u>	<u>15,815</u>
Net movement in funds	7,586	15,815
Reconciliation of funds		
Total funds brought forward	<u>136,863</u>	<u>47,628</u>
Total funds carried forward	<u><u>144,449</u></u>	<u><u>63,443</u></u>

Word Of Life Celebration Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	19,441	27,632
Total income	<u>19,441</u>	<u>27,632</u>
Expenditure on:		
Raising funds (analysed below)	(11,839)	-
Charitable activities (analysed below)	<u>(16)</u>	<u>(11,817)</u>
Total expenditure	<u>(11,855)</u>	<u>(11,817)</u>
Net income	<u>7,586</u>	<u>15,815</u>
Net movement in funds	7,586	15,815
Reconciliation of funds		
Total funds brought forward	<u>136,863</u>	<u>47,628</u>
Total funds carried forward	<u><u>144,449</u></u>	<u><u>63,443</u></u>

Word Of Life Celebration Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	19,441	-
Appeals and donations	-	24,305
UK Government grants	-	3,327
	<u>19,441</u>	<u>27,632</u>
<i>Raising funds</i>		
Casual wages	(1,500)	-
Rent	(680)	-
Project Costs	(8,954)	-
Telephone and fax	(705)	-
	<u>(11,839)</u>	<u>-</u>
<i>Charitable activities</i>		
Bank charges	-	(10)
Bank interest payable	-	6
Rent and rates	-	(4,080)
Project Costs	-	(6,718)
Telephone and fax	-	(515)
Computer software and maintenance costs	-	(500)
Bank charges	(16)	-
	<u>(16)</u>	<u>(11,817)</u>

This page does not form part of the statutory financial statements.

Accounts

Charity registration number: 1168912

Word Of Life Celebration Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Word Of Life Celebration Centre

Contents

Reference and Administrative Details	1
Trustee's Report	2 to 3
Statement of Trustee's Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

Word Of Life Celebration Centre

Reference and Administrative Details

Trustee	Reverend Charles Darwin
Principal Office	23 Frobisher Gardens Nottingham Nottinghamshire NG5 6ET
Charity Registration Number	1168912

Word Of Life Celebration Centre

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Public benefit

General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities. Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity. Recreation, Arts/culture/heritage/science, Other Charitable Purposes. Who: Children/young People, Elderly/old people. People With Disabilities.

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the member of the charity on 12 November 2021 and signed on its behalf by:

Word Of Life Celebration Centre

Trustee's Report

.....
Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Statement of Trustee's Responsibilities

The trustee is responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 of the charity for that period. In preparing these financial statements, the member is 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 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 business.

The member is responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on 12 November 2021 and signed on its behalf by:

.....
Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Independent Examiner's Report to the trustee of Word Of Life Celebration Centre

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 16.

Respective responsibilities of trustee and examiner

As the charity's trustee of Word Of Life Celebration Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Word Of Life Celebration Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Word Of Life Celebration Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

12 November 2021

Word Of Life Celebration Centre

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		<u>27,632</u>	<u>27,632</u>
Total income		<u>27,632</u>	<u>27,632</u>
Expenditure on:			
Charitable activities		<u>(11,817)</u>	<u>(11,817)</u>
Total expenditure		<u>(11,817)</u>	<u>(11,817)</u>
Net income		<u>15,815</u>	<u>15,815</u>
Net movement in funds		15,815	15,815
Reconciliation of funds			
Total funds brought forward		<u>47,628</u>	<u>47,628</u>
Total funds carried forward	11	<u>63,443</u>	<u>63,443</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		<u>43,231</u>	<u>43,231</u>
Total income		<u>43,231</u>	<u>43,231</u>
Expenditure on:			
Raising funds		(4,021)	(4,021)
Charitable activities		<u>(3,454)</u>	<u>(3,454)</u>
Total expenditure		<u>(7,475)</u>	<u>(7,475)</u>
Net income		<u>35,756</u>	<u>35,756</u>
Net movement in funds		35,756	35,756
Reconciliation of funds			
Total funds brought forward		<u>53,215</u>	<u>53,215</u>
Total funds carried forward	11	<u>88,971</u>	<u>88,971</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 11.

The notes on pages 8 to 16 form an integral part of these financial statements.

Word Of Life Celebration Centre
(Registration number: 1168912)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	8	-	(10)
Cash at bank and in hand	9	<u>65,016</u>	<u>89,281</u>
		65,016	89,271
Creditors: Amounts falling due within one year	10	<u>(1,573)</u>	<u>(300)</u>
Net assets		<u>63,443</u>	<u>88,971</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>63,443</u>	<u>88,971</u>
Total funds	11	<u>63,443</u>	<u>88,971</u>

The financial statements on pages 6 to 16 were approved by the , and authorised for issue on 12 November 2021 and signed on their behalf by:

.....
Reverend Charles Darwin
Trustee

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	24,305	24,305
Grants, including capital grants;		
Government grants	3,327	3,327
Total for 2021	27,632	27,632
Total for 2020	43,231	43,231

3 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Total for 2021		-	-
Total for 2020		4,021	4,021

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

				Total costs £
4 Expenditure on charitable activities				
	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Allocated support costs		11,817	11,817	-
Governance costs		-	-	3,454
		<u>11,817</u>	<u>11,817</u>	<u>3,454</u>
			Unrestricted funds General £	Total funds £
	Note		£	£
Allocated support costs			11,817	11,817
Total for 2020			<u>3,454</u>	<u>3,454</u>
				Total expenditure £

5 Net incoming/outgoing resources

Net incoming resources for the year include:

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

2021
£

6 Trustee remuneration and expenses

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2021 £	2020 £
Accrued income	-	(10)

9 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	65,016	89,281
Bank overdrafts	(1,573)	-
Cash and cash equivalents in statement of cash flows	63,443	89,281

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	1,573	-
Accruals	-	300
	1,573	300

11 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	47,628	27,632	(11,817)	63,443
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	53,215	43,231	(7,475)	88,971

Word Of Life Celebration Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets	65,016	65,016
Current liabilities	(1,573)	(1,573)
Total net assets	<u>63,443</u>	<u>63,443</u>
	Unrestricted funds General £	Total funds at 31 March 2020 £
Current assets	89,271	89,271
Current liabilities	(300)	(300)
Total net assets	<u>88,971</u>	<u>88,971</u>

13 Analysis of net funds

	At 1 April 2020 £	At 31 March 2021 £
Cash at bank and in hand	89,281	89,281
Net debt	<u>89,281</u>	<u>89,281</u>
	At 1 April 2019 £	At 31 March 2020 £
Cash at bank and in hand	53,515	53,515
Net debt	<u>53,515</u>	<u>53,515</u>

Word Of Life Celebration Centre

Statement of Financial Activities by fund for the Year Ended 31 March 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	<u>27,632</u>	<u>43,231</u>
Total income	<u>27,632</u>	<u>43,231</u>
Expenditure on:		
Raising funds	-	(4,021)
Charitable activities	<u>(11,817)</u>	<u>(3,454)</u>
Total expenditure	<u>(11,817)</u>	<u>(7,475)</u>
Net income	<u>15,815</u>	<u>35,756</u>
Net movement in funds	15,815	35,756
Reconciliation of funds		
Total funds brought forward	<u>47,628</u>	<u>53,215</u>
Total funds carried forward	<u><u>63,443</u></u>	<u><u>88,971</u></u>

Word Of Life Celebration Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>27,632</u>	<u>43,231</u>
Total income	<u>27,632</u>	<u>43,231</u>
Expenditure on:		
Raising funds (analysed below)	-	(4,021)
Charitable activities (analysed below)	<u>(11,817)</u>	<u>(3,454)</u>
Total expenditure	<u>(11,817)</u>	<u>(7,475)</u>
Net income	<u>15,815</u>	<u>35,756</u>
Net movement in funds	15,815	35,756
Reconciliation of funds		
Total funds brought forward	<u>47,628</u>	<u>53,215</u>
Total funds carried forward	<u><u>63,443</u></u>	<u><u>88,971</u></u>

Word Of Life Celebration Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	-	43,231
Appeals and donations	24,305	-
UK Government grants	3,327	-
	<u>27,632</u>	<u>43,231</u>
<i>Raising funds</i>		
Rent	-	(4,021)
	<u>-</u>	<u>(4,021)</u>
<i>Charitable activities</i>		
Bank charges	(10)	-
Bank interest payable	6	-
Rent and rates	(4,080)	-
Project Costs	(6,718)	-
Telephone and fax	(515)	-
Computer software and maintenance costs	(500)	-
Repairs and maintenance	-	(777)
Telephone and fax	-	(967)
Motor expenses	-	(1,710)
	<u>(11,817)</u>	<u>(3,454)</u>