

Registered number: 09315818  
Charity number: 1170058

**CHAPEL OF LIFE**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**HEDLEY DUNK LIMITED**  
Chartered Accountants & Statutory Auditor  
Trinity House House  
3 Bullace Lane  
Dartford  
Kent  
DA1 1BB

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

<b>Trustees</b>	Mr O M Efueye Mrs M Y Olugbuyi Mr O Adisa Ms A K Nwankwo
<b>Company registered number</b>	09315818
<b>Charity registered number</b>	1170058
<b>Registered office</b>	Trinity House 3 Bullace Lane Dartford Kent DA1 1BB
<b>Accountants</b>	Hedley Dunk Limited Chartered Accountants Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

The Trustees present their annual report together with the financial statements of the Company for the 1 December 2020 to 30 November 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

• **Policies and objectives**

The charity's objects are the advancement of the Christian faith in accordance with the Statement of Faith by any means whatsoever including but not limited to the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine, the prevention or relief of poverty by such means as the directors may from time to time think fit and to advance education by such means as the directors may from time to time think fit including (but not limited to) by teaching basic life skills and teaching basic skills for improved employability.

There has been no change in the charity's objects during the year.

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

• **Activities undertaken to achieve objectives**

The achievements and performance for the year were as follows:

1. We started 2020 with a new Leadership Team and church organisational structure. Each department now falls within a specific ministry and all volunteers are working together within their directorates to carry and fulfil the overall vision of the church.
2. In response to the Covid-19 pandemic, we have transitioned to virtual gatherings, in accordance with UK government advice and to ensure the safety of our congregation. Our services are now live-streamed, which enables us to reach and minister to a much wider community of individuals. We have introduced dynamic and interactive elements to our gatherings, welcoming a range of voices to the virtual pulpit to take different segments of the services.
3. We have held a range of themed, personal development and empowering virtual seminars, facilitated by professional guests sharing wisdom and engaging in inspiring discussions on a variety of topics, including-but not exclusive to-career, finance, spiritual and physical development and mental health. These events have been an opportunity to welcome both existing church members and those from the wider community alike.
4. Our Children and Youth virtual classes have been fun, interactive and dynamic. The teachers responsible for every age group have found unique, engaging and diverse ways to explore the curriculum with the youths in these unique circumstances, whilst empowering them to share and exchange with one another confidently.
5. Our live-streamed monthly Life Academy Bible Study classes have become more dynamic and interactive, with the addition of virtual breakout rooms, enabling everyone to engage in small-group discussions on the practical applications of the Word in our lives today.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**Objectives and activities (continued)**

6. We have welcomed a range of topics and questions from the congregation to our midweek Bible study classes, promoting private and collective study of His Word, as well as enriching, thought-provoking and inspiring group discussions, as we seek to discover God's truth on the matters raised.

7. Chapel of Life has donated and contributed to many diverse charities that empower the vulnerable and those in challenging circumstances, especially in this unprecedented season, whilst continuing to encourage and reach out to its members, providing financial and practical support where required.

As a church, we have supported the following charities since the first UK Lockdown in March 2020 to present;

Food Bank Euston – Combating hunger and poverty.

Turn 2 US – Providing financial support for those in challenging circumstances.

FareShare UK – Distributing surplus food to charities to be converted to meals.

BYP Network Project – Raising funds to support key workers in the black community risking their lives to work due to financial insecurities.

Hestia – Supporting adults and children in times of crisis.

Harvest of the Nations – Raising and equipping the Body of Christ to reach its potential through evangelism, ministry schools and providing for the homeless.

Shelter – Providing support, advice & legal services to those struggling with poor housing and homelessness.

House of Wells – Touching the lives of orphaned, abandoned and vulnerable children in poverty-ravaged communities.

The Ellyott Generation – Supporting individuals in their pursuit of purpose and personal development, in Christ.

Camden Giving – Encouraging local fundraising for local causes, making Camden a fairer place to live and work.

FareShare UK (Marcus Rashford No Child Goes Hungry Initiative) – Providing meals for children in need, delivering healthy food to food banks, community groups, activity schemes and schools.

Crisis for Christmas 2020 – Providing food, festive treats and emotional and wellbeing support to the homeless at Christmas.

**Financial review**

**• Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

● **Reserves policy**

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

● **Financial risk management objectives and policies**

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

**Structure, governance and management**

● **Constitution**

Chapel of Life is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association and is a registered under charity number 1170058.

● **Methods of appointment or election of Trustees**

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

● **Organisational structure and decision making**

The Trustees are appointed by way of a vote and recommendation, which is then approved by the board of trustees through a simple majority.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**Statement of Trustees' responsibilities**


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

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

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

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

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



**Mr O M Efueye**  
Trustee

Date: 15 August 2022

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**Independent Examiner's Report to the Trustees of Chapel of Life ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

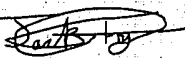
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed:



Dated: 15 August 2022

Jack Fryer

ACA

Hedley Dunk Limited  
Dartford



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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	357,332	357,332	234,019
Investments		-	-	28
<b>Total income</b>		<b>357,332</b>	<b>357,332</b>	<b>234,047</b>
<b>Expenditure on:</b>				
Raising funds	4	219	219	1,008
Charitable activities	5	121,019	121,019	143,393
<b>Total expenditure</b>		<b>121,238</b>	<b>121,238</b>	<b>144,401</b>
<b>Net movement in funds</b>		<b>236,094</b>	<b>236,094</b>	<b>89,646</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		179,249	179,249	89,603
Net movement in funds		236,094	236,094	89,646
<b>Total funds carried forward</b>		<b>415,343</b>	<b>415,343</b>	<b>179,249</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

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(A company limited by guarantee)  
REGISTERED NUMBER: 09315818

**BALANCE SHEET**  
**AS AT 30 NOVEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	13,480	16,098
		<u>13,480</u>	<u>16,098</u>
<b>Current assets</b>			
Debtors	11	3,523	1,435
Cash at bank and in hand		410,067	171,471
		<u>413,590</u>	<u>172,906</u>
Creditors: amounts falling due within one year	12	(11,726)	(9,755)
<b>Net current assets</b>		<u>401,864</u>	<u>163,151</u>
<b>Total assets less current liabilities</b>		<u>415,344</u>	<u>179,249</u>
<b>Total net assets</b>		<u>415,344</u>	<u>179,249</u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	415,344	179,249
<b>Total funds</b>		<u>415,344</u>	<u>179,249</u>


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

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

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

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

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



**Mr O M Efueye**  
Trustee  
Date: 15 August 2022

The notes on pages 9 to 18 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**1. General information**

Chapel of Life is a private limited company by guarantee, registered in the England with Companies House and the Charity Commission under company number 09315818 and charity number 1170058. The registered office is Trinity House, 3 Bullace Lane, Dartford, Kent, DA1 1BB.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Income**

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

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

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Plant and machinery	- 25% reducing balance
Computer equipment	- 25% reducing balance

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

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

**2.8 Liabilities and provisions**

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial instruments**

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

**2.10 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**2. Accounting policies (continued)**

**2.11 Fund accounting**

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

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

**3. Income from donations and legacies**

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	357,332	357,332

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	234,019	234,019

**4. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2021 £	Total funds 2021 £
Advertising	219	219

	Unrestricted funds 2020 £	Total funds 2020 £
Advertising	1,008	1,008

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**4. Expenditure on raising funds (continued)**

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2021 £	Total funds 2021 £
Charitable activities	121,019	121,019

	Unrestricted funds 2020 £	Total funds 2020 £
Charitable activities	143,393	143,393

**6. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	75,968	45,051	121,019

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	67,490	75,903	143,393

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Total funds 2021 £	Total funds 2020 £
Staff costs	35,835	35,367
Depreciation	4,264	5,366
Venue hire	13,947	704
Sundry expenses	3,766	1,808
Welfare	1,950	3,400
Choir and musicians	16,206	20,345
Books	-	500
	<hr/>	<hr/>
	75,968	67,490
	<hr/>	<hr/>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds 2021 £	Total funds 2020 £
Staff costs	22,741	34,786
Travel expenses	-	326
Computer expenses	2,373	3,064
Office expenses	-	593
Bank charges	193	275
Insurance	1,942	1,896
Telephone	1,631	1,438
Equipment hire	14,131	4,747
Conference costs	-	1,801
Donations and honorarium	-	23,724
Accountancy fee	1,911	1,884
Legal and professional	-	902
Training	129	467
	<u>45,051</u>	<u>75,903</u>

**7. Staff costs**

	2021 £	2020 £
Wages and salaries	54,731	65,775
Social security costs	2,199	2,478
Contribution to defined contribution pension schemes	1,646	1,900
	<u>58,576</u>	<u>70,153</u>

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Staff	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**8. Trustees' remuneration and expenses**

During the year one Trustee received remuneration from an employment with the Company. Rev. Efueye did not receive remuneration for his role as trustee but for his services as a Reverend. The company paid Rev. Efueye a salary of £32,792 (2020- £31,930) and made pension contributions of £843 (2020- £958).

During the year ended 30 November 2021, no Trustee expenses have been incurred (2020 - £NIL).

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £580 (2020 - £500), and other services of £1,331 (2020 - £1,000).

**10. Tangible fixed assets**

	Plant and machinery £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 December 2020	37,781	5,644	43,425
Additions	-	1,646	1,646
At 30 November 2021	37,781	7,290	45,071
<b>Depreciation</b>			
At 1 December 2020	24,814	2,513	27,327
Charge for the year	3,242	1,022	4,264
At 30 November 2021	28,056	3,535	31,591
<b>Net book value</b>			
At 30 November 2021	9,725	3,755	13,480

**11. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Prepayments and accrued income	3,523	1,435
	3,523	1,435

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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	6,964	-
Other taxation and social security	2,747	3,742
Pension fund loan payable	305	1,883
Accruals and deferred income	1,710	4,130
	<u>11,726</u>	<u>9,755</u>

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 December 2020 £	Income £	Expenditure £	Balance at 30 November 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	179,249	357,332	(121,237)	415,344
	<u>179,249</u>	<u>357,332</u>	<u>(121,237)</u>	<u>415,344</u>

**Statement of funds - prior year**

	Balance at 1 December 2019 £	Income £	Expenditure £	Balance at 30 November 2020 £
<b>Unrestricted funds</b>				
General Funds - all funds	89,603	234,047	(144,401)	179,249
	<u>89,603</u>	<u>234,047</u>	<u>(144,401)</u>	<u>179,249</u>

**14. Summary of funds**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

**14. Summary of funds (continued)**

**Summary of funds - current year**

	Balance at 1 December 2020 £	Income £	Expenditure £	Balance at 30 November 2021 £
General funds	179,249	357,332	(121,237)	415,344

**Summary of funds - prior year**

	Balance at 1 December 2019 £	Income £	Expenditure £	Balance at 30 November 2020 £
General funds	89,603	234,047	(144,401)	179,249

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	13,480	13,480
Current assets	413,590	413,590
Creditors due within one year	(11,726)	(11,726)
<b>Total</b>	<b>415,344</b>	<b>415,344</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	16,098	16,098
Current assets	172,906	172,906
Creditors due within one year	(9,755)	(9,755)
<b>Total</b>	<b>179,249</b>	<b>179,249</b>

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**16. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge paid by the company during the year was £1,646 (2020 £1,900), the amount included in creditors at the year end is £305 (2020- £1,883).

**17. Related party transactions**

Rev. Efueye is also a trustee of Charis Communications, during the year Chapel of Life paid tithes to Charis Communications of £Nil (2020 - £6,166).