

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**CHRISTIAN LIFE CHURCH**

DTBC Ltd  
t/a Thompson & Co  
SME House  
Unit 1  
Holme Lacy Ind Estate  
Hereford  
Herefordshire  
HR2 6DR

**CHRISTIAN LIFE CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Page</b>
<b>Chairman's Report</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10 to 11</b>

## **CHRISTIAN LIFE CHURCH**

### **CHAIRMAN'S REPORT** **FOR THE YEAR ENDED 31 DECEMBER 2021**

This year saw the church gradually return to some normality after lockdowns. Sunday services slowly returned to normal in our three sites - Hereford, Ross and Leominster. The Hereford service continued to be broadcast online for those unable to attend in person.

Revive has undergone some changes. Due to ill health, the manager of Revive shop and cafe has had to resign. A new manager has been appointed, but the shop no longer exists. The cafe still aims to service the community and has become a Talk hub to encourage regular opportunities for people to meet together and share.

Trustees decided to replace part of the main roof, as it was leaking. Inevitably the work turned out to be more complex than anticipated with damaged being sustained to the internal suspended ceiling. The contractors generously covered the cost of the replacement internal ceiling and new LED lighting was also installed, which is more energy efficient.

We welcome a new Trustee, James Lowther to the board and he has relevant experience in running a charity and a financial background.

**CHRISTIAN LIFE CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Christian Life Church, a Charitable Incorporated Organisation (CIO), is the registered vehicle for the Church based on Edgar Street within the Christian Life Centre.

The CIO was setup in June 2020; Hereford Christian Community Trust (510174) transferred its operations to the Christian Life Church (1189932) on 1st January 2021.

The CIO has adopted a foundation model constitution which is considered the Governing Document.

This is the first annual report of the CIO.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1189932

**Principal address**

Christian Life Centre  
133 Edgar Street  
Hereford  
Herefordshire  
HR4 9JR

**Trustees**

KG Kindamba  
M Farkas  
Ms E Rudge  
F Price  
C P Rudge  
J Lowther (appointed 14.2.22)  
A Pitcher (resigned 14.2.21)

**Independent Examiner**

Philip Rowberry ACCA FMAAT  
Association of Chartered Certified Accountants  
DTBC Ltd  
t/a Thompson & Co  
SME House  
Unit 1  
Holme Lacy Ind Estate  
Hereford  
Herefordshire  
HR2 6DR

Approved by order of the board of trustees on 26 October 2022 and signed on its behalf by:

  
Frank Price (Oct 27, 2022 11:08 GMT+1)

F Price - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTIAN LIFE CHURCH**

**Independent examiner's report to the trustees of Christian Life Church**

I report to the charity trustees on my examination of the accounts of Christian Life Church (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 applicable 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.



Philip Rowberry ACCA FMAAT  
Association of Chartered Certified Accountants  
DTBC Ltd  
t/a Thompson & Co  
SME House  
Unit 1  
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Hereford  
Herefordshire  
HR2 6DR

26 October 2022

**CHRISTIAN LIFE CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		188,844	12,565	201,409
Other trading activities	2	2,917	-	2,917
Other income		5,926	4,476	10,402
<b>Total</b>		<u>197,687</u>	<u>17,041</u>	<u>214,728</u>
 <b>EXPENDITURE ON</b>				
Raising funds	3	935	-	935
<b>Charitable activities</b>				
Christian Life Church		155,501	9,610	165,111
Revive		4,392	-	4,392
<b>Total</b>		<u>160,828</u>	<u>9,610</u>	<u>170,438</u>
<b>NET INCOME</b>		<u>36,859</u>	<u>7,431</u>	<u>44,290</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>36,859</u></u>	<u><u>7,431</u></u>	<u><u>44,290</u></u>

The notes form part of these financial statements

**CHRISTIAN LIFE CHURCH**

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	5	79,716	1,695	81,411
<b>CURRENT ASSETS</b>				
Debtors	6	27,575	-	27,575
Cash at bank and in hand		75,712	14,895	90,607
		<hr/>	<hr/>	<hr/>
		103,287	14,895	118,182
<b>CREDITORS</b>				
Amounts falling due within one year	7	(146,144)	(9,159)	(155,303)
		<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		(42,857)	5,736	(37,121)
		<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		36,859	7,431	44,290
		<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		36,859	7,431	44,290
		<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	9			
Unrestricted funds				36,859
Restricted funds				7,431
				<hr/>
<b>TOTAL FUNDS</b>				44,290
				<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2022 and were signed on its behalf by:

Frank Price  
Frank Price (Oct 27, 2022 11:08 GMT+1)

F Price - Trustee

## **CHRISTIAN LIFE CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Sports area	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. OTHER TRADING ACTIVITIES**

Revive sales	£ 2,917
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**CHRISTIAN LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. RAISING FUNDS**

**Investment management costs**

Property repairs	£ 935
	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021.

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Sports area £	Fixtures and fittings £	Totals £
<b>COST</b>				
Additions	65,355	593	21,232	87,180
Disposals	-	-	(544)	(544)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	65,355	593	20,688	86,636
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
Charge for year	-	148	5,077	5,225
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	65,355	445	15,611	81,411
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other debtors	23,130
Prepayments and accrued income	4,445
	<u>          </u>
	27,575
	<u>          </u>

**CHRISTIAN LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Bank loans and overdrafts (see note 8)	10,839
Trade creditors	202
Taxation and social security	(2,416)
Other creditors	146,678
	<u>155,303</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank overdrafts	<u>10,839</u>

**9. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>		
General fund	36,859	36,859
<b>Restricted funds</b>		
Restricted	7,431	7,431
<b>TOTAL FUNDS</b>	<u>44,290</u>	<u>44,290</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	197,687	(160,828)	36,859
<b>Restricted funds</b>			
Restricted	17,041	(9,610)	7,431
<b>TOTAL FUNDS</b>	<u>214,728</u>	<u>(170,438)</u>	<u>44,290</u>

**CHRISTIAN LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. RELATED PARTY DISCLOSURES**

**Lynn Pitcher (Wife of trustee, Albert Pitcher)**

Lynn Pitcher was employed by the Charity until June 2021 and during the reporting period was paid wages of £4,304.

There are no other related party transactions to disclose for the year ended 31st December 2021.

**CHRISTIAN LIFE CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	159,665
Gift aid	31,123
Grants	10,621
	<hr/>
	201,409

**Other trading activities**

Revive sales	2,917
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**Other income**

Other income	10,402
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<b>Total incoming resources</b>	<hr/> 214,728
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**EXPENDITURE**

**Investment management costs**

Property repairs	935
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**Charitable activities**

Wages	115,663
Rent, rates and water	375
Insurance	3,477
Light and heat	4,248
Telephone	1,000
Postage and stationery	3,353
Sundries	555
Repairs and renewals	7,658
Events and activities	2,130
Food and catering costs	230
Ministry support and expenses	7,963
Gifts	10,587
Children and youth costs	1,209
Card and Stripe fees	584
Depreciation of tangible fixed assets	5,225
Loss on sale of tangible fixed assets	544
Mortgage	1,860
Bank charges	192
	<hr/>
	166,853

**Support costs**

**Governance costs**

Legal and professional fees	250
Accountancy fees	2,400
	<hr/>
	2,650

**CHRISTIAN LIFE CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	£
Total resources expended	170,438
<b>Net income</b>	<b>44,290</b>

This page does not form part of the statutory financial statements

Christian Life Church CIO  
Christian Life Centre  
133 Edgar Street  
Hereford  
HR4 9JR

Thompson & Co  
SME House  
Holme Lacy Industrial Estate  
Hereford  
HR2 6DR

26<sup>th</sup> October 2022

Dear Sirs,

During the course of your independent examination of the accounts for the year ending 31<sup>st</sup> December 2021, the following representations were made to you by the trustees and officials of the Charity.

### **Representation**

- 1 We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements in accordance with the applicable financial reporting framework (FRS102 and the FRS102 charity SORP) and for making accurate representations to you as our independent examiners.
- 2 We confirm that all accounting records have been made available to you for the purpose of your independent examination and that all the transactions undertaken by the charity had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
- 3 We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 4 We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the independent examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 5 We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
- 6 We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of the assets and liabilities reflected in the financial statements. In this respect, we confirm that we are happy with the carrying value of the investments shown in the financial statements and that no specific write downs in value are required from the net book valuations shown.
- 7 We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

- 8 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 9 We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
- 10 We advised you of all laws and regulations considered central to the operation of the charity or which provide a legal framework within which the charity conducts its operations and confirm that there has been no possible or actual instance of non-compliance with those laws and regulations.
- 11 The charity is a going concern and the financial statements should be prepared on a going concern basis. In forming this opinion, we have considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves to support the charity's operations.
- In forming this opinion, we have also considered the impact of the Covid-19 pandemic on current and future operations.
- 12 We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
- 13 We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
- 14 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the charity.
- 15 We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
- 16 We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
- 17 We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:
- so far as each trustee is aware, there is no relevant information for the independent examination of which you as independent examiners are unaware, and
  - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information for the independent examination and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection and supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully

*Frank Price*

Frank Price (Oct 27, 2022 11:08 GMT+1)

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Frank Price - Trustee

Oct 27, 2022

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Date

Signed on behalf of the board of trustees



# Christian Life Church CIO - Charity Accounts 2021

Final Audit Report

2022-10-31

Created:	2022-10-26
By:	Megan Symonds (megan@dtbc.co.uk)
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