

REGISTERED CHARITY NUMBER: 1189932

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CHRISTIAN LIFE CHURCH

CHRISTIAN LIFE CHURCH
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FOR THE YEAR ENDED 31 DECEMBER 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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.

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 (Resigned 24.11.22)
C P Rudge
J Lowther (appointed 14.2.22)

Independent Examiner

R J Francis & Co
Marshall Business Centre
Faraday Road
Hereford
HR4 9NS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 – continued

Review for the Year

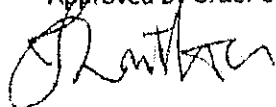
This year saw steady growth in numbers in its 3 congregations in Hereford, Ross and Leominster. The Ross congregation outgrew the community centre they were hiring for Sundays and started to meet in Christ Church Methodist church building, no longer in use by the Methodists.

Revive community cafe in Christian Life Centre, Hereford continues to grow. Although not yet breaking even it is a valuable community resource offering a community to many. The Talk Community Hub run by the Revive manager is well spoken of by the council. Various groups hire rooms in the centre, including groups from the council, NHS and a local youth charity. Their activities align with the church's vision to serve the community, especially those in need (including some with mental health issues and dementia).

The church benefits from its links with other local churches and is involved in regular joint worship events, known as "City Praise." We also benefit from our connection to the Catalyst network of churches. Leaders of Christian Life Church particularly benefit from the input and advice of Catalyst leaders.

Frank Price stepped down as trustee and chair after 15 years of service. Esther Rudge has taken on the role of chair.

Approved by order of the board of trustees on 23rd October 2023 and signed on its behalf by:



J Lowther - 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 2022.

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').

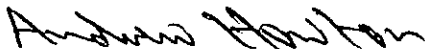
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



AA Houston FCA
The Institute of Chartered Accountants in
England and Wales

For and on behalf:
R J Francis & Co
Marshall Business Centre
Faraday Road
Hereford
HR4 9NS

23rd October 2023

CHRISTIAN LIFE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total Funds £	31.12.21 Total Funds £
<u>INCOME AND ENDOWMENTS FROM:</u>					
Donations and Legacies		201,731	7,999	209,730	201,409
Other trading activities	2	11,362	-	11,362	2,917
Other Income		9,819	8,715	18,534	10,402
Total		222,912	16,714	239,626	214,728
<u>EXPENDITURE ON:</u>					
Raising Funds	3	-	-	-	935
<u>Charitable activities</u>					
Christian Life Church		216,599	17,615	234,214	165,111
Revive		3,685	189	3,874	4,392
Total		220,284	17,804	238,088	170,438
<u>NET INCOME / (DEFICIT)</u>		2,628	(1,090)	1,538	44,290
<u>TOTAL FUNDS BROUGHT FORWARD</u>		36,859	7,431	44,290	44,290
<u>TOTAL FUNDS CARRIED FORWARD</u>		39,487	6,341	45,828	44,290

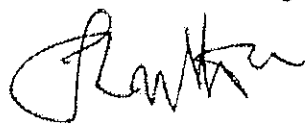
The notes form part of these financial statements

CHRISTIAN LIFE CHURCH

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total Funds £	31.12.21 Total Funds £
FIXED ASSETS					
Tangible assets	5	77,424	2,085	79,509	81,411
CURRENT ASSETS					
Debtors	6	32,308	-	32,308	27,575
Cash at bank and in hand		73,141	13,915	87,056	90,607
		<u>105,449</u>	<u>13,915</u>	<u>119,364</u>	<u>118,182</u>
CREDITORS					
Amounts falling due within one year	7	143,887	9,158	153,045	(155,303)
NET CURRENT ASSETS / LIABILITIES		<u>(38,438)</u>	<u>4,757</u>	<u>(33,681)</u>	<u>(37,121)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,986</u>	<u>6,842</u>	<u>45,828</u>	<u>44,290</u>
NET ASSETS		<u>38,986</u>	<u>6,842</u>	<u>45,828</u>	<u>44,290</u>
FUNDS	9				
Unrestricted funds				39,487	36,859
Restricted funds				6,341	7,431
TOTAL FUNDS				<u>45,828</u>	<u>44,290</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd October 2023 and were signed on its behalf by:



J Lowther

The notes form part of these financial statements

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 – continued

	2022	2021
	£	£
2. OTHER TRADING ACTIVITIES		
Revive Sales	11,362	2,917
	<hr/>	<hr/>
3. RAISING FUNDS		
	£	£
Investment management costs		
Property repairs	-	935
	<hr/>	<hr/>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st December 2022, nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022, nor for the year ended 31st December 2021.

5. TANGIBLE FIXED ASSETS

	Freehold Property	Sports Area	Fixtures & fittings	Totals £
COST				
At 1 Jan 2022	65,355	593	20,688	86,636
Additions	-	-	2,413	2,413
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 Dec 2022	65,355	593	23,101	89,049
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 Jan 2022	-	148	5,077	5,225
Charge for Year	-	111	4,204	4,315
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 Dec 2022	-	259	9,281	9,540
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 Dec 2022	65,355	334	13,820	79,509
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 Jan 2022	65,355	445	15,611	81,411
	<hr/>	<hr/>	<hr/>	<hr/>

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 – continued

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	26,445	23,130
Prepayments and accrued income	5,863	4,445
	<u>32,308</u>	<u>27,575</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 8)	6,642	10,839
Trade creditors	-	202
Taxation and social security	1,775	(2,416)
Other creditors	144,628	146,678
	<u>153,045</u>	<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>6,642</u>	<u>10,839</u>

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
9. MOVEMENT IN FUNDS			
Unrestricted funds			
General Fund	36,859	2,628	39,487
Restricted funds			
Restricted	7,431	(1,090)	6,341
Total Funds	<u>44,290</u>	<u>1,538</u>	<u>45,828</u>

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 – continued

Net movement in funds, Included in the above are as follows

	At 1.1.22 £	Incoming Resources £	Resources expanded £	Movement Funds £
Unrestricted funds				
General fund	36,859	222,912	220,284	39,487
Restricted funds				
Restricted	7,431	16,714	17,804	6,341
TOTAL FUNDS	<u>44,290</u>	<u>239,626</u>	<u>238,088</u>	<u>45,828</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfer between Funds £	At 31.12.21 £
Unrestricted funds				
General fund	-	36,859	-	36,859
Restricted funds				
Restricted	-	7,431	-	7,431
Total Funds	<u>-</u>	<u>44,290</u>	<u>-</u>	<u>44,290</u>

Comparative net movement in funds, Included in the above are as follow:

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

10. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 December 2022.

CHRISTIAN LIFE CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	165,239	159,665
Gift Aid	37,776	31,123
Grants	6,715	10,621
	<hr/>	<hr/>
	209,730	201,409
Other Trading Activities		
Revive Sales	11,362	2,917
Other Income		
Other Income	18,534	10,402
	<hr/>	<hr/>
Total Incoming Resources	239,626	214,728
EXPENDITURE		
Investment Management Costs		
Property Repairs	-	935
Charitable Activities		
Wages	128,133	115,663
Rent, Rates and Water	837	375
Insurance	4,222	3,477
Light and Heat	5,824	4,248
Telephone	966	1,000
Postage and Stationery	4,450	3,353
Sundries	2,096	555
Repairs and Renewals	40,800	7,658
Events and Activities	13,773	2,130
Food and Catering Costs	3,874	230
Ministry Support and Expenses	8,646	7,963
Gifts	12,735	10,587
Children and Youth Costs	1,836	1,209
Card and Stripe Fees	608	584
Depreciation and Tangible Fixed Assets	4,315	5,225
Loss on Sale of Tangible Fixed Assets	-	544
Mortgage Interest	2,358	1,860
Bank Charges	178	192
	<hr/>	<hr/>
	235,651	166,853

This page does not form part of the statutory financial statements

CHRISTIAN LIFE CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Support Costs		
Governance Costs		
Legal and Professional Fees	478	250
Accountancy Fees	1,959	2,400
Total Resources Expended	<u>238,088</u>	<u>170,438</u>
Net Income	<u>£1,538</u>	<u>44,290</u>

