

REGISTERED CHARITY NUMBER: 1189932

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CHRISTIAN LIFE CHURCH

CHRISTIAN LIFE CHURCH
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FOR THE YEAR ENDED 31 DECEMBER 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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
C P Rudge
J Lowther

Independent Examiner

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023 – continued

Review for the Year

This year saw number of members maintained or slightly increase. Its 3 congregations in Hereford, Ross and Leominster continue to be lively and active. The Ross congregation was meeting in the old Christ Church Methodist church building on Sundays but this was sold and they now hire the Larruprez Centre on Sundays.

Revive community cafe in Christian Life Centre, continues to be a hub of activity during the week. It ran at a small loss but brings many benefits to the community. 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 churches 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.

The trustees have set our reserves policy as to hold in reserve a minimum of 2 months' expenditure and are happy with the adequacy of the level of reserves held.

Approved by order of the board of trustees on 16th October 2024 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 2023.

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').

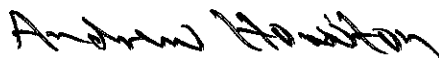
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

16th October 2024

CHRISTIAN LIFE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total Funds £	31.12.22 Total Funds £
<u>INCOME AND ENDOWMENTS FROM:</u>					
Donations and Legacies		188,202	7,093	195,295	209,730
Other trading activities	2	20,867	-	20,867	11,362
Other Income		28,495	9,504	37,999	18,534
Total		237,564	16,597	254,161	239,626
<u>EXPENDITURE ON:</u>					
Raising Funds	3	-	-	-	-
<u>Charitable activities</u>					
Christian Life Church		205,894	16,178	222,072	234,214
Revive		7,741	20	7,761	3,874
Total		213,635	16,198	229,833	238,088
<u>NET INCOME / (DEFICIT)</u>		23,929	399	24,328	1,538
<u>TOTAL FUNDS BROUGHT FORWARD</u>		39,487	6,341	45,828	44,290
<u>TOTAL FUNDS CARRIED FORWARD</u>		63,416	6,740	70,156	45,828

The notes form part of these financial statements

CHRISTIAN LIFE CHURCH

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.23 Total Funds £	31.12.22 Total Funds £
FIXED ASSETS					
Tangible assets	5	509,483	8,838	518,321	79,509
CURRENT ASSETS					
Debtors	6	29,591	-	29,591	32,308
Cash at bank and in hand		47,515	7,060	54,575	87,056
		<u>77,106</u>	<u>7,060</u>	<u>84,166</u>	<u>119,364</u>
CREDITORS					
Amounts falling due within one year	7	523,173	9,158	532,331	153,045
NET CURRENT ASSETS / LIABILITIES		<u>(446,067)</u>	<u>(2,098)</u>	<u>(448,165)</u>	<u>(33,681)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,416</u>	<u>6,740</u>	<u>70,156</u>	<u>45,828</u>
NET ASSETS		<u>63,416</u>	<u>6,740</u>	<u>70,156</u>	<u>45,828</u>
FUNDS	9				
Unrestricted funds				63,416	39,487
Restricted funds				6,740	6,341
TOTAL FUNDS				<u>70,156</u>	<u>45,828</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th October 2024 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 2023

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 2023 – continued

	2023	2022
	£	£
2. OTHER TRADING ACTIVITIES		
Revive Sales	20,867	11,362
	<hr/>	<hr/>
3. RAISING FUNDS		
Investment management costs	£	£
Property repairs	-	-
	<hr/>	<hr/>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st December 2023, nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023, nor for the year ended 31st December 2022.

5. TANGIBLE FIXED ASSETS

	Freehold Property	Sports Area	Fixtures & fittings	Totals £
COST				
At 1 Jan 2023	65,355	593	23,101	89,049
Additions	434,896	-	8,150	443,046
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 Dec 2023	500,251	593	31,251	532,095
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 Jan 2023	-	259	9,281	9,540
Charge for Year	-	83	4,151	4,234
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 Dec 2023	-	342	13,432	13,774
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 Dec 2023	500,251	251	17,819	518,321
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 Jan 2023	65,355	334	13,820	79,509
	<hr/>	<hr/>	<hr/>	<hr/>

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 – continued

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	23,327	26,445
Prepayments and accrued income	6,264	5,863
	<u>29,591</u>	<u>32,308</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 8)	-	6,642
Taxation and social security	2,044	1,775
Other creditors	530,287	144,628
	<u>532,331</u>	<u>153,045</u>

8. LOANS

An analysis of the maturity of loans is given below:

	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	Nil	6,642

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
9. MOVEMENT IN FUNDS			
Unrestricted funds			
General Fund	39,487	23,929	63,416
Restricted funds			
Restricted	6,341	399	6,740
Total Funds	<u>45,828</u>	<u>24,328</u>	<u>70,156</u>

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 – continued

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

	At 1.1.23 £	Incoming Resources £	Resources expanded £	Movement Funds £
Unrestricted funds				
General fund	39,487	237,564	213,635	63,416
Restricted funds				
Restricted	6,341	16,597	16,198	6,740
TOTAL FUNDS	<u>45,828</u>	<u>254,161</u>	<u>229,833</u>	<u>70,156</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfer between funds £	At 31.12.22 £
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>-</u>	<u>45,828</u>

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

	Incoming resources £	Resources expanded £	Movement Funds £
Unrestricted funds			
General fund	222,912	220,284	2,628
Restricted funds			
Restricted	16,714	17,804	(1,090)
Total Funds	<u>239,626</u>	<u>238,088</u>	<u>1,538</u>

10. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 December 2023.

CHRISTIAN LIFE CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	152,235	165,239
Gift Aid	33,556	37,776
Grants	9,504	6,715
	<hr/>	<hr/>
	195,295	209,730
Other Trading Activities		
Revive Sales	20,867	11,362
Other Income		
Other Income	21,799	18,534
Rental	16,200	-
	<hr/>	<hr/>
Total Incoming Resources	254,161	239,626
EXPENDITURE		
Investment Management Costs		
Property Repairs	-	-
Charitable Activities		
Wages	137,368	128,133
Rent, Rates and Water	968	837
Insurance	4,154	4,222
Light and Heat	5,577	5,824
Telephone	1,261	966
Postage and Stationery	4,284	4,450
Sundries	1,309	2,096
Repairs and Renewals	13,757	40,800
Events and Activities	19,443	13,773
Food and Catering Costs	7,761	3,874
Ministry Support and Expenses	5,391	8,646
Gifts	13,572	12,735
Children and Youth Costs	2,129	1,836
Card and Stripe Fees	685	608
Depreciation and Tangible Fixed Assets	4,234	4,315
Mortgage Interest	2,432	2,358
Bank Charges	604	178
	<hr/>	<hr/>
	224,929	235,651
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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 2023

	2023	2022
	£	£
Support Costs		
Governance Costs		
Legal and Professional Fees	2,555	478
Accountancy Fees	2,349	1,959
Total Resources Expended	<u>4,904</u>	<u>238,088</u>
Net Income	<u>£24,328</u>	<u>£1,538</u>

