

REGISTERED CHARITY NUMBER: 1189932

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
CHRISTIAN LIFE CHURCH

CHRISTIAN LIFE CHURCH
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FOR THE YEAR ENDED 31 DECEMBER 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2024 – 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 Hereford congregation has its own building for Sundays and mid-week activities. Ross and Leominster congregations meet in hired buildings. We have a group in Ledbury that meets in homes. We started to explore the possibility of starting a congregation in Kington.

Revive community cafe in Christian Life Centre, continues to be a hub of activity during the week. It made a small profit this year as well as bringing 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 15th October 2025 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 2024.

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

15th October 2025

CHRISTIAN LIFE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.24 Total Funds £	31.12.23 Total Funds £
<u>INCOME AND ENDOWMENTS FROM:</u>					
Donations and Legacies		213,756	10,439	224,195	195,295
Other trading activities	2	28,531	-	28,531	20,867
Other Income		35,565	6,722	42,287	37,999
Total		277,852	17,161	295,013	254,161
<u>EXPENDITURE ON:</u>					
Raising Funds	3	-	-	-	-
<u>Charitable activities</u>					
Christian Life Church		231,143	19,374	250,517	222,072
Revive		10,448	-	10,448	7,761
Total		241,591	19,374	260,965	229,833
<u>NET INCOME / (DEFICIT)</u>		36,261	(2,213)	34,048	24,328
<u>TOTAL FUNDS BROUGHT FORWARD</u>		63,416	6,740	70,156	45,828
<u>TOTAL FUNDS CARRIED FORWARD</u>		99,677	4,527	104,204	70,156

The notes form part of these financial statements

CHRISTIAN LIFE CHURCH

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.24 Total Funds £	31.12.23 Total Funds £
FIXED ASSETS					
Tangible assets	5	513,230	8,692	521,922	518,321
CURRENT ASSETS					
Debtors	6	32,434	-	32,434	29,591
Cash at bank and in hand		76,856	5,273	82,129	54,575
		<u>109,290</u>	<u>5,273</u>	<u>114,563</u>	<u>84,166</u>
CREDITORS					
Amounts falling due within one year	7	522,843	9,438	532,281	532,331
NET CURRENT ASSETS / LIABILITIES		<u>(413,553)</u>	<u>(4,165)</u>	<u>(417,718)</u>	<u>(448,165)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>99,677</u>	<u>4,527</u>	<u>104,204</u>	<u>70,156</u>
NET ASSETS		<u>99,677</u>	<u>4,527</u>	<u>104,204</u>	<u>70,156</u>
FUNDS					
	8				
Unrestricted funds				99,677	63,416
Restricted funds				4,527	6,740
TOTAL FUNDS				<u>104,204</u>	<u>70,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th October 2025 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 2024

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 2024 – continued

	2024	2023
	£	£
2. OTHER TRADING ACTIVITIES		
Revive Sales	28,531	20,867
	<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 2024, nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024, nor for the year ended 31st December 2023.

5. TANGIBLE FIXED ASSETS

	Freehold Property	Sports Area	Fixtures & fittings	Totals £
COST				
At 1 Jan 2024	500,251	593	31,251	532,095
Additions	-	-	9,105	9,105
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 Dec 2024	500,251	593	40,356	541,200
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 Jan 2024	-	342	13,432	13,774
Charge for Year	-	62	5,442	5,504
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 Dec 2024	-	404	18,874	19,278
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 Dec 2024	500,251	189	21,482	521,922
	<hr/>	<hr/>	<hr/>	<hr/>
At 1 Jan 2024	500,251	251	17,819	518,321
	<hr/>	<hr/>	<hr/>	<hr/>

CHRISTIAN LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 – continued

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	26,224	23,327
Prepayments and accrued income	6,210	6,264
	<u>32,434</u>	<u>29,591</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Taxation and social security	-	2,044
Other creditors	532,281	530,287
	<u>532,281</u>	<u>532,331</u>

8. MOVEMENT IN FUNDS	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General Fund	63,416	36,261	99,677
Restricted funds			
Restricted	6,740	(2,213)	4,527
Total Funds	<u>70,156</u>	<u>34,048</u>	<u>104,204</u>

CHRISTIAN LIFE CHURCH
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 – continued

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

	At 1.1.24 £	Incoming Resources £	Resources expanded £	Movement Funds £
Unrestricted funds				
General fund	63,416	277,852	241,591	99,677
Restricted funds				
Restricted	6,740	17,161	19,374	4,527
TOTAL FUNDS	<u>70,156</u>	<u>295,013</u>	<u>260,965</u>	<u>104,204</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfer between funds £	At 31.12.23 £
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>-</u>	<u>70,156</u>

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

	Incoming resources £	Resources expanded £	Movement Funds £
Unrestricted funds			
General fund	237,564	213,635	23,929
Restricted funds			
Restricted	16,597	16,198	399
Total Funds	<u>254,161</u>	<u>229,833</u>	<u>24,328</u>

9. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 December 2024.

CHRISTIAN LIFE CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	181,367	152,235
Gift Aid	37,106	33,556
Grants	6,722	9,504
	<hr/>	<hr/>
	225,195	195,295
Other Trading Activities		
Revive Sales	28,531	20,867
Other Income		
Other Income	24,987	21,799
Rental	16,300	16,200
	<hr/>	<hr/>
Total Incoming Resources	295,013	254,161
EXPENDITURE		
Investment Management Costs		
Property Repairs	-	-
Charitable Activities		
Wages	132,999	137,368
Rent, Rates and Water	1,163	968
Insurance	4,673	4,154
Light and Heat	7,580	5,577
Telephone	599	1,261
Postage and Stationery	4,446	4,284
Sundries	694	1,309
Repairs and Renewals	30,242	13,757
Events and Activities	24,363	19,443
Food and Catering Costs	10,448	7,761
Ministry Support and Expenses	11,727	5,391
Gifts	19,327	13,572
Children and Youth Costs	2,774	2,129
Card and Stripe Fees	716	685
Depreciation and Tangible Fixed Assets	5,504	4,234
Mortgage Interest	-	2,432
Bank Charges	180	604
	<hr/>	<hr/>
	257,435	224,929
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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 2024

	2024	2023
	£	£
Support Costs		
Governance Costs		
Legal and Professional Fees	875	2,555
Accountancy Fees	2,655	2,349
Total Resources Expended	<u>3,530</u>	<u>4,904</u>
Net Income	<u>£34,048</u>	<u>£24,328</u>