

Annual Report and Financial Statements  
for the Year Ended 31 December 2022

# His Life Church

Charity registration number: 1190471

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

# **HIS LIFE CHURCH**

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## **HIS LIFE CHURCH**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Gareth Jenkins Tobias Avery Sharon King Jonathan Colyer
<b>Charity Registration Number</b>	1190471
<b>Principal Office</b>	53 Slipshatch Road Reigate Surrey RH2 8HA
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

# **HIS LIFE CHURCH**

## **TRUSTEES' REPORT**

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

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is registered as a charitable incorporated organisation by the charity commission for England and Wales on 20th July 2020 and as such has a governing constitution in place.

#### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution.

### **Objectives and activities**

#### ***Objects and aims***

The objects of the CIO, as defined in the constitution, are, for the public benefit, the advancement of the Christian faith, in particular but not exclusively, by worship services, holding of prayer meetings, Christian teaching, the public celebration of religious festivals and evangelistic activities.

These objects are being accomplished in two main areas:

- The establishment and development of local churches and the building up of the universal church. In our vision statement we call this "Build His church".
- Supporting and enabling Christian missions and evangelistic activity throughout the UK and beyond. In our vision statement we call this "Reach the nations".

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### ***Review of activities***

The main activities in relation to the above objectives taken during 2022 are:

1. The re-establishment of in-person church services, following the pandemic, in January 2022.

In the previous year all church activity excepting a few social gatherings were undertaken online as a result of the pandemic. In January 2022 the church began to meet in-person once again renting a facility at the Old Lodge Lane Baptist Church in Purley on Sunday mornings. In-person services occurred twice a month with alternate Sundays occurring online.

## **HIS LIFE CHURCH**

### **TRUSTEES' REPORT (CONTINUED)**

2. In 2020 Rhema UK & Ireland (Rhema Family Church) acted as a launch pad for the launch of His Life Church. In 2022 Rhema Family Church and His Life Church joined together to form a single church, assets held by Rhema UK & Ireland for Rhema Family Church and His Life Church were transferred to the His Life Church charity, the majority of faithful members of Rhema Family Church happily migrated over.

3. The year 2022, felt like the church was restarting in many ways with the joining of Rhema Family Church into His Life Church and in-person services beginning again.

The main focus of the church during 2022 was therefore establishing the vision of the church with the congregation and aligning around the culture/values we want to build upon as an organisation.

The people had to take the time to get to know each other, we had to build trust, establish the vision and develop the values/culture we want to embody as an organization. During this period we intentionally focused more on internal development and foundation building rather than numerical growth or reaching out.

We were also conscious that we were renting a facility from another church who were well established in their community and doing a great work. We were therefore quite intentionally limiting work in the local community to avoid compromising this relationship or hindering the work already being carried out by others.

In this regard 2022 was felt to be a positive foundation building year for the church which would enable us to do more in 2023. However, the key concern was finding a meeting venue that we could operate from more effectively and enable us to bring greater benefit to the community.

4. During the week we continued to hold an online prayer meeting on Tuesday evenings and our "Build Group" on Wednesday evenings. Both of these meetings had consistent attendance during 2022.

5. During 2022 we also held various other social events and opportunities for the church to connect either physically or virtually.

6. In September our leadership team was established to support the management and running of the church on a day-to-day basis.

7. As agreed by the trustees the church started making regular charitable contributions (tithe) to 3 specific "partner" organisations that align to our charitable objectives and vision:

- a. Rhema UK & Ireland (training Christians for ministry and supporting church planting).
- b. Jesus Alive Gospel Outreach (evangelistic activity primarily in African nations).
- c. Club1040 (missions activity including establishing bible schools, planting churches focused on the 1040 window).

8. During 2022 we also financially supported:

- a. Purley Food Stop which is run by Old Lodge Lane Baptist church and provides much needed help to the local community.
- b. Tree of Life Church building fund.
- c. Gateway Christian Centre Nehemiah Project toward refurbishing their church building.
- d. Rhema Ukraine to support relief for those affected by the war.

## **HIS LIFE CHURCH**

### **TRUSTEES' REPORT (CONTINUED)**

9. As a result of the joining together of the two churches, HLC does have a large cash balance in the bank. The intention of the trustees is that these funds will be used at a future date, potentially in pursuit of purchasing a building.

#### ***Volunteers***

One of the core values as a church is that of "faithfulness". For us this talks of God's faithfulness to us and from that our faithfulness to him and others, this includes our church. So, we encourage the congregation to serve God faithfully and one way this can be expressed is volunteering in the church.

The majority of the congregation therefore contribute their time in volunteering as part of a rota on Sunday mornings to ensure that the church meeting place is setup, welcoming, has appropriate sound and visual capabilities, hospitality etc...

Others lead on our mid-week prayer meeting and Build Group and some have volunteered to support external charitable activity on behalf of the church such as at the Christmas Hamper operation at Purley Food Stop.

As a church family the majority of us work together to make church and enjoyable and positive experience.

#### **Plans for future periods**

During 2023 it is intended that:

1. His Life Church identifies a new venue to rent for Sunday morning services.
2. Our Pastors move from volunteer roles to part-time paid employment.
3. Start to reach out into the community from our new venue.
4. Develops Build Groups to take on a more hybrid approach, so not exclusively online. Enabling congregation members to build relationships more effectively and grow together in the word of God.
5. Develop our worship team so that we are able to have some live music and not be wholly dependent on videos/tracks.
6. Continue to financially support our 3 "partner" organisations and give generously wherever else seems right to the leadership team and trustees, in support of our objectives.

#### **Financial review**

Income for the year amounted to £209,742 (including transfer of funds from Rhema UK & Ireland) and expenditure £20,127. Funds carried forward are £189,615.

#### ***Policy on reserves***

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves should be maintained for the work of the charity.

# **HIS LIFE CHURCH**

## **TRUSTEES' REPORT (CONTINUED)**

### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity 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.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 23 October 2023 and signed on its behalf by:

.....  
Tobias Avery  
Trustee

## **HIS LIFE CHURCH**

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

I report to the trustees on my examination of the accounts of His Life Church for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the charity trustees of His Life Church 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 His Life Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 His Life Church 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 accounting 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.

.....  
G W Schulz ACMA  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
West Sussex  
PO18 8NF

23 October 2023

# HIS LIFE CHURCH

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

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	209,587	209,587	-
Investment income	3	155	155	-
Total income		<u>209,742</u>	<u>209,742</u>	<u>-</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>20,127</u>	<u>20,127</u>	<u>-</u>
Total expenditure		<u>20,127</u>	<u>20,127</u>	<u>-</u>
Net income		<u>189,615</u>	<u>189,615</u>	<u>-</u>
Net movement in funds		<u>189,615</u>	<u>189,615</u>	<u>-</u>
<b>Reconciliation of funds</b>				
Total funds carried forward	10	<u>189,615</u>	<u>189,615</u>	<u>-</u>

**HIS LIFE CHURCH**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	7	<u>2,266</u>	<u>-</u>
		<u>2,266</u>	<u>-</u>
<b>Current assets</b>			
Debtors	8	4,000	-
Cash at bank and in hand		<u>184,249</u>	<u>-</u>
		188,249	-
<b>Creditors: Amounts falling due within one year</b>	9	<u>(900)</u>	<u>-</u>
<b>Net current assets</b>		<u>187,349</u>	<u>-</u>
<b>Net assets</b>		<u>189,615</u>	<u>-</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>189,615</u>	<u>-</u>
<b>Total funds</b>	10	<u>189,615</u>	<u>-</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 23 October 2023 and signed on their behalf by:

.....  
Tobias Avery  
Trustee

# **HIS LIFE CHURCH**

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

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

His Life Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Gift aid***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### ***Interest receivable***

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

**Tangible fixed assets**

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Computer equipment	33% on cost

**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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Liabilities**

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 charity 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.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**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.

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations and legacies;			
Donations	60,303	60,303	-
Transfer from Rhema UK & Ireland	141,084	141,084	-
Gift aid reclaimed	8,200	8,200	-
	<u>209,587</u>	<u>209,587</u>	<u>-</u>

**3 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	155	155	-
	<u>155</u>	<u>155</u>	<u>-</u>

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

**4 Expenditure on charitable activities**

		<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>Note</b>			
Premises costs		4,727	4,727	-
Hospitality		621	621	-
Honorariums		300	300	-
Resources		23	23	-
Equipment and computer		575	575	-
Insurance		528	528	-
Dues and subscriptions		56	56	-
Legal and professional fees		2,254	2,254	-
Travel and subsistence		344	344	-
Sundry		458	458	-
Bank charges		66	66	-
Independent examination		900	900	-
Depreciation		1,133	1,133	-
Grant funding of activities	5	8,142	8,142	-
		<u>20,127</u>	<u>20,127</u>	<u>-</u>

**5 Grant-making**

**Analysis of grants**

	<b>Grants to institutions 2022 £</b>	<b>Grants to individuals 2022 £</b>
Grants	<u>8,142</u>	<u>-</u>

**6 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The only payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)**

**7 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	<u>3,399</u>	<u>3,399</u>
At 31 December 2022	<u>3,399</u>	<u>3,399</u>
<b>Depreciation</b>		
Charge for the year	<u>1,133</u>	<u>1,133</u>
At 31 December 2022	<u>1,133</u>	<u>1,133</u>
<b>Net book value</b>		
At 31 December 2022	<u><u>2,266</u></u>	<u><u>2,266</u></u>

**8 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Accrued income	<u>4,000</u>	<u>-</u>

**9 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Accruals	<u>900</u>	<u>-</u>

# HIS LIFE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

### 10 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	-	209,742	(20,127)	189,615
	Balance at 20 July 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<b>General</b>				
	-	-	-	-
<b>Total unrestricted funds</b>	-	-	-	-
<b>Total funds</b>	-	-	-	-

### 11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
<b>Current year</b>		
Tangible fixed assets	2,266	2,266
Current assets	188,249	188,249
Current liabilities	(900)	(900)
Total net assets	189,615	189,615
	Unrestricted funds General £	Total funds at 31 December 2021 £
<b>Prior year</b>		
Total net assets	-	-