

Annual Report and Financial Statements  
for the Year Ended 31 December 2023

# 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**

## **CONTENTS**

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

## **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 FCMA 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 2023.

### **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**

The main activities in relation to the above objectives taken during 2023 are:

1. The continuation of in-person church services, building on the work we began in 2022 to restore in-person community following the pandemic. During 2023 in-person services increased from twice a month with alternate Sundays occurring online to the first 3 Sundays of every month.

Stepping up to 3 Sundays a month has resulted in an increase in momentum during the year and been a really positive move in strengthening our church community.

## **HIS LIFE CHURCH**

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

2. During the first half of the year, we continued to attempt to find a more permanent meeting place for Sunday services. This included prayerful consideration of opportunities further outside of the community we had been meeting in up until that point (Purley). This resulted in a move of our Sunday services from Purley to Sutton in September 2023. We now rent the Manor Park Primary School for our Sunday services.

This move was really positive and did not result in the loss of any of our regular attendees. While the rental costs have risen the new venue provide much more room to grow and scope to have greater community impact without affecting the work of Old Lodge Lane Baptist Church, which had been a previous concern.

Transport links are much better, and we started to see some interest from the local community in late 2023.

We believe this move has been a significant and positive step forward.

3. 2023 was largely a year of consolidation in terms of teaching. We worked within our congregation to deepen our vision, mission and values and thereby our culture as a church.

4. In 2023 we also determined to move Pastors Toby and Michele into paid positions. From April 2023 Toby was employed 2 days per week and Michele 3 days per week. Toby continued to work his secular role 4 days per week. This was a really positive move and enabled Toby to start planning towards reducing his secular employment further in 2024.

5. At the beginning of 2023 we were excited to start sending monthly support to our first missionary. Nancy Jaspersen, along with a small team of people, is working towards establishing a Christian work in Greenland. This is a nation that could really benefit from greater Christian efforts. During 2023 Nancy and the team began to take short term trips to Greenland in order to build relationships and start working towards some of the legal requirements needed to start a work there. They were able to minister in local churches and get to understand the culture better.

6. 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 2023.

7. We installed a leadership team in late 2022 to support Pastors Toby and Michele in the day to day running and decision making of the church. This provides a little more accountability and challenge into our processes and development as an organisation from those who are regular attendees. This is working well.

8. We revamped our church website during the year to give it a fresh look and are now able to link with our church management software to display events and other activities.

9. In October we started REACH Sunday. This is a monthly opportunity to get out of the 4 walls of the church and go and talk to people in our community about the love of God. This typically occurs on the second Sunday each month with a small group going out while the remainder continue with the regular service. The reception in the community has been mixed but we have seen at least one salvation during this time.

## **HIS LIFE CHURCH**

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

10. During 2023 we also held various other social events and opportunities for the church to connect either physically or virtually.

11. As agreed by the trustees the church makes 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).

12. During 2023 we also financially supported:

- a. Club1040 - Disaster relief for Turkey earthquake.
- b. Purley Food Stop which is run by Old Lodge Lane Baptist church and provides much needed help to the local community.
- c. Nancy Jasperson (missionary).

13. HLC does continue to maintain 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. Volunteers cover areas such as venue setup, welcoming, sound and visual setup and operation and hospitality.

Others lead on our mid-week meetings such as the prayer meeting and BUILD Group.

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

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

During 2024 it is intended that:

- 1. We will put in place another couple to support the BUILD Group development and at the right time start an in-person BUILD Group.
- 2. We will install a couple to lead over our prayer ministry.
- 3. Toby will step out of almost full-time secular work to focus more time on ministry activities generally (not just HLC).
- 4. Start to reach out further into the community from our new venue.
- 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.

# **HIS LIFE CHURCH**

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

### **Financial review**

Income for the year amounted to £96,986 (2022: £209,742, including a transfer from Rhema of £141,084) and expenditure £67,994 (2022: £20,127). The surplus of £28,992 was added to fund brought forward, with the year end unrestricted fund balance being £218,607.

### ***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.

### **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.

# **HIS LIFE CHURCH**

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

### **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 15 October 2024 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 2023.

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

15 October 2024

# HIS LIFE CHURCH

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

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	96,578	96,578	209,587
Investment income	3	408	408	155
Total income		<u>96,986</u>	<u>96,986</u>	<u>209,742</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>67,994</u>	<u>67,994</u>	<u>20,127</u>
Total expenditure		<u>67,994</u>	<u>67,994</u>	<u>20,127</u>
Net income		<u>28,992</u>	<u>28,992</u>	<u>189,615</u>
Net movement in funds		28,992	28,992	189,615
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>189,615</u>	<u>189,615</u>	-
Total funds carried forward	11	<u>218,607</u>	<u>218,607</u>	<u>189,615</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

**HIS LIFE CHURCH**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	8	<u>1,133</u>	<u>2,266</u>
		<u>1,133</u>	<u>2,266</u>
<b>Current assets</b>			
Debtors	9	6,474	4,000
Cash at bank and in hand		<u>211,948</u>	<u>184,249</u>
		218,422	188,249
<b>Creditors: Amounts falling due within one year</b>	10	<u>(948)</u>	<u>(900)</u>
<b>Net current assets</b>		<u>217,474</u>	<u>187,349</u>
<b>Net assets</b>		<u>218,607</u>	<u>189,615</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>218,607</u>	<u>189,615</u>
<b>Total funds</b>	11	<u>218,607</u>	<u>189,615</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 15 October 2024 and signed on their behalf by:

.....  
Tobias Avery  
Trustee

# **HIS LIFE CHURCH**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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.

#### **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.

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

**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 2023 (CONTINUED)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations and legacies;			
Donations	87,456	87,456	60,303
Transfer from Rhema UK & Ireland	-	-	141,084
Gift aid reclaimed	9,122	9,122	8,200
	<u>96,578</u>	<u>96,578</u>	<u>209,587</u>

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>408</u>	<u>408</u>	<u>155</u>

# HIS LIFE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

### 4 Expenditure on charitable activities

		Unrestricted funds General	Total 2023	Total 2022
	Note	£	£	£
Premises costs		8,045	8,045	4,727
Hospitality		2,117	2,117	621
Honorariums		500	500	300
Resources and training		1,080	1,080	23
Equipment and computer		3,084	3,084	575
Printing, post and stationery		199	199	-
Insurance		669	669	528
Dues and subscriptions		677	677	56
Legal and professional fees		2,679	2,679	2,254
Travel and subsistence		1,133	1,133	344
Sundry		240	240	458
Bank charges		60	60	66
Independent examination		948	948	900
Depreciation		1,133	1,133	1,133
Grant funding of activities	5	13,630	13,630	8,142
Staff costs	7	31,800	31,800	-
		<u>67,994</u>	<u>67,994</u>	<u>20,127</u>

### 5 Grant-making

#### Analysis of grants

	Grants to institutions	
	2023	2022
	£	£
Grants	<u>13,630</u>	<u>8,142</u>

# HIS LIFE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

### 6 Trustees remuneration and expenses

The pastor, Mr Tobias Avery, a trustee, and his wife are employees of the charity as permitted by the constitution. Their gross income for the year amounted to £30,000 (2022: £Nil) and they received benefits by way of pension contributions amounting to £1,800 (2022: £Nil).

One trustee received an honorarium amounting to £500 during the year (2022: £Nil).

The only other 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.

### 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	30,000	-
Pension costs	<u>1,800</u>	<u>-</u>
	<u>31,800</u>	<u>-</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Staff	<u>2</u>	<u>-</u>

No employee received emoluments of more than £60,000 during the year

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

**8 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2023	<u>3,399</u>	<u>3,399</u>
At 31 December 2023	<u>3,399</u>	<u>3,399</u>
<b>Depreciation</b>		
At 1 January 2023	1,133	1,133
Charge for the year	<u>1,133</u>	<u>1,133</u>
At 31 December 2023	<u>2,266</u>	<u>2,266</u>
<b>Net book value</b>		
At 31 December 2023	<u>1,133</u>	<u>1,133</u>
At 31 December 2022	<u>2,266</u>	<u>2,266</u>

**9 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments	695	-
Accrued income	<u>5,779</u>	<u>4,000</u>
	<u>6,474</u>	<u>4,000</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Accruals	<u>948</u>	<u>900</u>

# HIS LIFE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

### 11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	<u>189,615</u>	<u>96,986</u>	<u>(67,994)</u>	<u>218,607</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	<u>-</u>	<u>209,742</u>	<u>(20,127)</u>	<u>189,615</u>
<b>Total unrestricted funds</b>	<u>-</u>	<u>209,742</u>	<u>(20,127)</u>	<u>189,615</u>
<b>Total funds</b>	<u>-</u>	<u>209,742</u>	<u>(20,127)</u>	<u>189,615</u>

**HIS LIFE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

**12 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total funds at 31 December</b>
	<b>General</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Current year</b>		
Tangible fixed assets	1,133	1,133
Current assets	218,422	218,422
Current liabilities	<u>(948)</u>	<u>(948)</u>
Total net assets	<u>218,607</u>	<u>218,607</u>
	<b>Unrestricted funds</b>	<b>Total funds at 31 December</b>
	<b>General</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Prior year</b>		
Tangible fixed assets	2,266	2,266
Current assets	188,249	188,249
Current liabilities	<u>(900)</u>	<u>(900)</u>
Total net assets	<u>189,615</u>	<u>189,615</u>