

Company Registration No. 4913171 (England and Wales)

Charity Registration No. 1100602

CITY LIFE CHURCH SOUTHAMPTON
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

CITY LIFE CHURCH SOUTHAMPTON

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FOR THE YEAR ENDED 31ST DECEMBER 2022**

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CITY LIFE CHURCH SOUTHAMPTON
CHARITY INFORMATION
FOR THE YEAR ENDED 31st DECEMBER 2022

WORKING NAMES OF CHARITY:

City Life Church
CLEAR
Amber
Greenhouse
Hope Into Action

TRUSTEES:

David Barclay (Chair)
Philip Bishop
Rebecca Maclean (Retired 17/02/2022)
Megan Pitt
Rosalind Rowland (Retired 1/03/2023)
Joe Lambert
Bev Webb
Paul Woodman

COMPANY SECRETARY:

Paul Woodman

REGISTERED OFFICE:

Townhill Park Community Centre
Meggeson Avenue
Southampton
SO18 2FH

REGISTERED NUMBER:

4913171 (England & Wales)

REGISTERED CHARITY NUMBER:

11100602

AUDITORS:

Scott Vevers Ltd,
Chartered Accountants & Registered Auditors
65 East Street,
Bridport
Dorset,
DT6 3LB

BANKERS:

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

**CITY LIFE CHURCH SOUTHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act present their report together with the financial statements of the charity for the year ended 31st December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities SORP (FRS 102) updated in October 2019.

Objectives and Activities

The charity's objects and principal activities are to:

1. Advance the Christian faith.
2. Relieve sickness and financial hardship and to promote and preserve good health.
3. Provide or assist in the provision of facilities in the interests of social welfare.

The scope of these objectives and activities are world-wide but have a principal outworking in Southampton, England. For many of the charity's activities, there is a clear distinction between the three objectives.

The strategies employed to assist the charity to meet these objectives included the following:

1. Advance the Christian faith.
 - a) Monthly Sunday celebrations
 - b) Weekly small group activities and meetings.
 - c) Missional communities.
 - d) Support of Christian agencies, working overseas and in the UK, to promote the Christian faith.
2. Relieve sickness and financial hardship and to promote and preserve good health.
 - a. Information, advice, education, guidance and support to refugees in Southampton through the work of CLEAR, EU Welcome, Hong Kong Welcome and Homes for Ukraine support.
 - b. Supporting and valuing women involved in the sex industry in Southampton through the work of Amber.
 - c. Direct support of work supporting orphans and refugees world-wide, particularly in India and Thailand.
 - d. Provision of food to people who are homeless through a soup run.
 - e. Working locally with a variety of agencies to provide support to people who are homeless or vulnerably housed in Southampton. This work includes the Southampton Church Rent Deposit Scheme.
 - f. Providing temporary, supported accommodation for those who have found themselves homeless for a variety of reasons through the work of Hope into Action: Southampton
 - g. Support of agencies, working overseas and in the UK, to relieve poverty and hardship.
 - h. Launch of Greenhouse as a community interest company
 - i. Support a family to move from an overseas refugee camp to the UK via the Home Office community sponsorship scheme.
3. Provide or assist in the provision of facilities in the interests of social welfare:
 - a. Provision of online resources for families and individuals to supplement monthly gatherings
 - b. Managing Townhill Park Community Centre for the benefit of the local community.

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion.

Most of the activities of the charity are carried out, or supported, by a significant number of dedicated volunteers who freely give their time and expertise. All volunteers go through a safer recruiting procedure and receive an induction and safeguarding training, as well as any training specific to their role.

Each week, on average the charity benefits from 121 volunteers giving a total of 272 hours. Across the charity in 2022, a total of 197 volunteers served in a variety of capacities giving a total of 8,738 hours to help us achieve our aims. This, like 2021, is lower than usual due to the changes in operation since coming out of Covid-19 restrictions. The median full-time salary for Southampton in 2022 was estimated to be £33,900 pa equivalent to £17.38 per hour. The total contribution of volunteer hours to the charity is therefore £151,866.44.

**CITY LIFE CHURCH SOUTHAMPTON
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FOR THE YEAR ENDED 31st DECEMBER 2022**

Achievements and Performance

Our charity wide development day was held at St Mary's Stadium, and we reflected on our values: compassionate community, empowering, creative and pioneering. We embedded the values throughout the year, and at the Development Day we rewarded four members of staff for championing the values. Guest speaker, Mike Brunner from Virginia, led the charity in a session on 'Become a Champion in Ministry and in Life'.

A new food project launched in Townhill Park Community Centre. The 'Marketplace' food poverty project in partnership with Southampton City Mission allowed people in food poverty to become members and pay £5 per week in exchange for selecting around £30 of food which is sourced through FairShare. Two rooms in the centre have been given over completely to allow for food storage and display.

The church continued its monthly pattern rotating through looking at teaching, serving, inviting others and worship. Our main teaching topic was on hearing from God.

A Youth Group met every Sunday through the year. They were glad to be back in person for their sessions. The sessions focussed on the books of Job and the Psalms from the Bible. We continued to support the Young Life Programme for secondary school aged young people. The annual Scotland camp was well attended. Chaplaincy for the Rose Road Association continued and was relaunched at an all-staff meeting.

Healing Prayer continues to be the most successful and transformational pastoral tool within the life of the church. Bev Webb and Nicky Porter have successfully continued appointments over zoom but owing to the pandemic and other responsibilities, fewer people have made appointments.

The prophetic community continued to flourish during 2022, gathering monthly online for teaching and activation led by the steering team. It provided regular online prophetic appointments to people from across the nation and nations. The House of Prayer set up by Richard and Kathy Pitt from City Life thrived in its new structure of Small Houses of Prayer gathering in homes across the city and had a growing impact on the city.

Paul Woodman led an online Street Support conference in June on homelessness. The 'Homelessness in the City' conference was attended by civic leaders and community members across the city. Social media promotion of issues surrounding homelessness and our response as a city continued through the year.

The Love Southampton network had worked tirelessly through the lockdowns to support people affected by hardship. A grant was awarded to City Life Church for Love Southampton from the Department for Levelling Up, Housing and Communities. The grant was used to support food capacity across local communities in Southampton, to re-launch the Faith Covenant, lead two Cost-of-Living summits and commission an impact report on the work of Love Southampton. The work under this Faith New Deal grant will be complete by the end of March 2023. As part of the work, a food census was conducted and over 17,000 meals were given out by Southampton charities in a one-week period.

Dan Pooley continued to chair the Love Swaythling and Bassett group, working with other local churches to benefit the local community, including regular RE and chaplaincy support at Bassett Green Primary School.

City Life is part of the UK network of churches called Pioneer. We were unable to attend the annual leaders conference in person due to covid, and instead attended online.

The church organised a Thanksgiving Tea in memory of much loved, Joe House, who died in 2020. Only a limited capacity funeral could be held at the time. Friends and family joined the church for this special event.

Local Projects

The church supports and runs a wide range of local projects:

- Soup Run continued every Friday night with a team of volunteers going out to the centre of Southampton offering hot soup, food and prayer support to people who are living on the streets. Greggs continue to kindly donate leftover food to the Soup Run for giving out to people who are homeless.

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- The Dads group continued to run with a several dads both inside and outside the church. Gatherings returned to normal after COVID-19 restrictions, meeting twice a month and a summer weekend camping trip which was well attended. Numbers of dads attending the group increased across the year.
- The church hosted two online courses for those that had been bereaved. 13 people attended this new course and were helped by the content and the group work.
- The church delivered a contract with the city council to co-ordinate voluntary sector services supporting those who are homeless. This contract was renewed during the year for a further two and a half years.
- We were unable to host a winter shelter in 2022 due to covid restrictions remaining in place, while venues were back in regular use. No suitable alternative venue was available.

CLEAR (City Life Education and Action for Refugees)

CLEAR exists to help those seeking sanctuary in Southampton to build new lives in the UK by providing a uniquely powerful blend of free advice and practical support to asylum seekers, refugees and other migrants, and a wide range of courses in the English language and life in the UK.

CLEAR appointed new members of staff to the roles Support and Advice Worker (Homes for Ukraine), Administrator (Homes for Ukraine) and Lead Tutor (ESOL) following retirement. The Home Office extended the EU Settlement Scheme (EUSS) until March 2023 which enabled our EU Welcome advisors to help more EU citizens and their family members.

We responded to the needs of Afghan evacuees in the bridging hotels in Southampton; providing practical help, such as nappies, running English classes in partnership with Testlands, and coordinating and informing the local churches of the situation and ways to help. We also responded to the arrival of people fleeing the war in Ukraine. In partnership with Citizens Advice Southampton and Southampton City Council (SCC), we recruited a full time Support and Advice Worker and a part time administrator to provide wraparound support to over 150 guests.

We participated in regular calls with the Home Office, SCC and the South East Strategic Migration Partnership to support new arrivals, particularly those who had been placed in local hotels, where with the support of two volunteers and in partnership with Southampton and Winchester Visitors Group (SWVG), we provided a weekly drop-in at the hotel. As well as supporting people with completing forms, we were able to answer questions about the asylum process and advocate for their safeguarding; helping identify some children who were mistakenly identified as adults.

The regular weekly drop-in, run in partnership with SWVG and Avenue St Andrews church, saw an increasing number of guests throughout the year, averaging 100 each week, representing over 58 different nationalities. Asylum seekers and refugees come to meet up socially, but can also access advice, food parcels and one to one English language support; many of whom are facing significant delays in their asylum applications, have no recourse to public funds and facing destitution. Recognising the importance of social interaction on wellbeing, we began a music group, games table and drama group, and welcomed visitors from local support organisations and supporters, including the Bishop of Southampton.

We launched our new website in March which enabled users to request an appointment or express interest in one of our courses. The website can be translated into different languages and is able to be viewed easily on a mobile device. We have included QR codes in our learner handbook, information leaflet and business cards that direct people to the relevant pages on the site. Between March and December, the site had over 21.5k page views and nearly 7k new users. Funded by the SCC Contain Outbreak Management Fund (COMF), the website included information and resources on COVID 19, where to get vaccinated and videos from local community leaders in a range of languages – in order to reach those who are vulnerable due to language difficulties. The website was also used to provide the latest information to people fleeing Ukraine and potential hosts. We developed our social media strategy alongside the new website, with help from 92 Minutes, now posting regularly across Facebook, Twitter and Linked In, using it to raise awareness and direct people to the website.

Improving English language and digital skills is key to empowering people to integrate into society as it opens up opportunities for employment, volunteering and further education. It enables people to be independent and provides access to information, services and resources. We received funding from the SCC Innovation Fund to

**CITY LIFE CHURCH SOUTHAMPTON
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begin a pilot course using a participatory approach to ESOL. Training was provided by English for Action and the approach is student-led and learner centred, inclusive and respectful. Students are included in the conversation about learning, their opinions impact on course content and their prior learning respected as knowledge and skills are co-constructed,

COVID vaccine hesitancy among those we support was recognised with our local area having very low rates of vaccination. Based on the relationships of trust that we have with our clients and within the local community, we became a "Vaccine Champion" which included listening to reasons for hesitancy and sharing voices from the community and healthcare professionals about the benefits. We also piloted Community Participatory Action Research, in partnership with the Young Foundation and Southampton Voluntary Services, recruiting three local Afghan women to explore and present on the impact of Covid-19 within their local community, so collective action could be taken based on the findings.

Key achievements during 2022:

- Our advisors completed 5,306 interventions for 1,015 individual clients. The top advice topics were immigration, benefits, finance, housing and asylum support.
- For the academic year September 2021 to July 2022, we enrolled 195 students on 13 different courses, including Starting ESOL, ESOL Pre-entry to Level 2, Digital Communications, Welcome Host and Working in the UK. Two of our ESOL classes provided a crèche, allowing women with young children to access learning.
- The average pass rate across all levels on our accredited English language provision was 85% in 'Speaking & Listening', 78% in 'Reading' and 83% in L1/2 'Writing'. 89% gained the Welcome Host Gold Award.
- 78% of students who attended our Introduction to Working in the UK course, which included interview and employability skills, had a positive outcome, such as employment, volunteering or undertaking further education.

Hong Kong Welcome

We were awarded two grants by the Department for Levelling Up, Housing and Communities to welcome people from Hong Kong to Southampton and the surrounding region. We created a new and bespoke website in English and Cantonese to welcoming Hong Kongers. We engaged with over 1000 people moving to the UK from Hong Kong during the year through education events, Friendship Festivals, English classes and Welcome Courses. We were able to hire a Hong Kong Outreach Worker from the newly arriving community. The highlight of the year was a special Carol Service and tour at Winchester Cathedral for Hong Kongers.

Community Sponsorship

We successfully registered as a community sponsor, working with the national organisation, Reset. Community Sponsorship is a refugee resettlement programme with local people at its heart. Resettlement is the term used to describe what happens when a refugee is moved from a host country in which they've sought asylum to a country that has the capacity to support them in the long term. Resettlement is a safe route for vulnerable refugees to reach the UK. The project brought together the church people and projects to enable a home to be offered to a Syrian family. The family arrived in Southampton in February and have settled in well with support from a volunteer team and the Hope into Action team.

Amber

Amber is a Christian chaplaincy service for women involved in the sex industry in Southampton. Amber chaplains provide twice weekly evening outreach sessions meeting women selling sex on the streets, showing care and empowering women to reduce the risks to their safety. The team delivered 97 outreach sessions on the streets in 2022 and engaged with 40 women on 367 occasions, giving out 413 gift bags. They distributed 95 personal attack alarms, a selection of toiletries, gifts, refreshments and 3364 condoms. Amber funded 14 mobile phone top-ups and made 8 food bank referrals.

The chaplaincy team made 99 visits to 12 massage parlours across Southampton; connecting with over 30 Thai and Chinese women during the year, with conversations mainly around work and faith. Amber provided 225 gift bags in total over the year. No visits took place during August and the number of parlours visited was reduced to 10 from December.

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Amber's visits to the lap dancing clubs have increased and a new club opened in 2022. They visit 3 clubs on a fortnightly basis, offering confidential listening and prayer to the women performing there. On a Tuesday evening fortnightly staff chaplains visit two of the clubs. The team had 77 contacts with women through 76 visits and gave out 156 gift bags plus other gifts.

Amber benefitted from a total of 14 volunteers (11 chaplains and 3 drivers) who visited the massage parlours, lap dancing clubs, and the streets. This group provided a total of 481 hours of volunteering. On average, there were 6.3 weekly volunteer chaplains and the total weekly time volunteered was 9.3 hours.

Hope Into Action

During 2022 the project opened a further two houses, one for the Syrian refugee family brought over through the Community Sponsorship programme, and one in partnership with New Community Church for men recovering from addiction. A fifth house is undergoing renovation ready to open in early 2023, again in partnership with New Community Church. We will be working towards finding new church partners and investors to enable us to open a sixth home in 2023.

The tenants in our first house were both successfully moved on during the year – one to independent living, the other into a partner project in Winchester that is able to offer additional employment support. New tenants were referred to us and successfully moved in. They are both being supported by committed volunteers, as well as staff and are progressing well. A tenant in our refugee house received an award from the Hope into Action network for his progress with education and employment.

Our staff team grew through the year building capacity for the future, with another part time post planned for early 2023.

Southampton Church Rent Deposit Scheme

The scheme helps individuals and families who are homeless, at risk of homelessness or significantly unsuitably housed to access private rented accommodation through support with funds towards a deposit. The two primary funding streams are the Rough Sleepers Initiative and Local Welfare Provision.

In addition to the Afghan resettlement and exceptional cases funding streams added at the end of 2021, the project also took on administering further funds from Southampton City Council to help with Discretionary Housing payments.

These funds meant a huge increase in the numbers of people we have been able to support across the year and since the launch of the project in January 2021 the project has been able to help 465 individuals avoid or move on from homelessness and access suitable housing.

Greenhouse

Greenhouse exists to create a safe work environment that can provide a sense of self-worth and belonging for those that need it. The team provide a range of garden landscaping services to individuals, churches and community buildings. In late 2021 Greenhouse was launched as a Community Interest Company (CIC) and a full transition to independence of the project was made during 2022.

Other Local Projects

The church financially supported the following local projects:

- Alder Trust – working to deliver community-based solutions to presenting needs and challenges. Funds given were designated to Alder Moor Community Farm
- Love Southampton – providing a route for positive communication between local churches and the City Council.
- Southampton House of Prayer – a 24/7 prayer initiative praying for Southampton.
- Southampton City Mission – relieving poverty and hardship in the city.
- Southampton Street Pastors – interdenominational response to urban problems.

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UK Charitable Support

The church supported the following UK initiatives:

- Asif Mall – supporting work with OM Lifehope training churches in cross cultural evangelism
- Fusion – supporting churches to work with and equip students across the UK.
- Pioneer – a network of networks, church hubs and ministries committed to church planting, leadership development, training and the support of innovative caring projects.
- Young Life – introducing adolescents to Jesus Christ and helping them grow in their faith.
- OCCA – explaining the Christian Faith to sceptical thinkers, especially those who are leaders and cultural influencers.
- Noble C - support for Christine Noble

International Projects

The church has project partners in Thailand and India. Work in these countries varies but can include sending relief support teams, organising UK child sponsorship to help children access education, and fundraising and support for larger building projects.

There were no overseas trips in 2022 due to ongoing Covid-19 restrictions and the increase in travel costs. Currently no team trips are planned for 2023 although an individual support trip may go ahead later in the year.

The church supported the following overseas initiatives:

- Back 2 Back Ministries (India)– sponsoring children and supporting their work with orphans
- 'hands' - Health and Nutritional Development Services (Thailand)- Dave, Carole and Rebecca Summers
- Pete Bollon working as a missionary to unreached people groups
- Pioneer Church, Kandy Sri Lanka, to provide food and fuel relief following the economic crash
- Medair UK, providing support on the ground in response to the war on Ukraine
- Miss C Upshall, providing family support and care in Arusha, Tanzania

Financial Review

The principal source of funds for mainstream church activities continued to be from individual giving and regular giving remained consistent during 2022. A legacy from Joe House was received in 2022. This has increased our reserves and enables the church to designate funds towards the purchase of a building.

CLEAR received significant three-year continuation funding of £489,372 from The National Lottery beginning in 2021. CLEAR is also receiving funding from Southampton City Council for ESOL provision and as part of Advice in Southampton Partnership. to take the lead in working with refugees coming to the city.

Reserves

Reserve balances at the end of the year were as follows:

	£	£
Restricted Funds		
Funds held for specific projects on short term basis		286,257
Designated funds		
Funds held for specific projects on short term basis		11,162
General funds		
Invested in fixed assets	2,868	
Free reserves	482,659	
		<u>485,527</u>
Total reserves		<u>782,946</u>

Restricted funds should be maintained in the current year and reserves overall will therefore remain above the minimum level.

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The charity relies to a large extent on the generosity of its members and on fundraising. To ensure the financial stability of the church, the policy is to maintain a minimum of three months expenditure in reserve. For the church this amounts to approximately £90,000. If reserves fall below the minimum level the church will budget to ensure these reserves are rebuilt as quickly as possible. Each project also maintains its own reserve fund. Projects will continue to be closely monitored to ensure reserve levels remain above the minimum level. Free reserves have been significantly above the amount required by the charity reserves policy. Trustees have designated funds for the purchase of a building.

The church's annual income is stable, and we continue to adhere to the reserves policy. The trustees monitor the actual income and expenditure of the accounts quarterly. The reserves policy continues to be reviewed along with the preparation of the Annual Budget.

Trustees continue to be aware of the potential impact of fluctuations in the economy on charitable giving including church donations and child sponsorship donations and are actively monitoring any changes in giving levels.

Plans for the Future

The charity plans to continue the activities outlined above in the forthcoming year subject to securing satisfactory funding arrangements. With the rise in the charity's reserves, we aim to make a capital investment in a property for church and community use.

Structure, Governance and Management

Governing Document

City Life Church is a charitable company limited by guarantee, incorporated on 26th September 2003 and registered as a charity on 10th November 2003. The organisation was formerly a charitable trust by the same name. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Structure

City Life Church has a board of eight trustees (six unpaid and two paid). The Charity Commission has granted permission for there to be paid trustees, provided that not a majority of trustees are paid, and the trustees who are paid have a leadership role within the church.

The charity has sub-groups which oversee various aspects of work of the charity. Each sub-group reports to the board of trustees. The staffing of the church is organised in different teams: pastoral, resource, management group, CLEAR, Hope into Action and Amber. There are also many volunteer teams that all have a staff link.

The charity moved its staff documentation in 2022 to the software, Breathe HR. A full review of staff contracts of employment was conducted during the year.

Trustees meet quarterly following a meeting of leaders and managers across the charity. The board meetings focus on vision and values, direction, detailed finance review, risk management, communication, policy review, and any issues arising from the management team. All the charity's policies and procedures are reviewed following a cycle or when new legislation or guidance is introduced.

Trustee Recruitment and Induction

The latest trustee was appointed in February 2021. The Charity Commission "The Essential Trustee (CC3)" booklet and documentation of City Life Church was given to the new trustee and further induction and training took place. A recruitment process began during the year to add to the trustee board.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. Risks are given consideration through formal risk assessments. These are reviewed on a quarterly basis and the risk register is a standing agenda item for both management and trustee meetings, ensuring all aspects of the charity's work are covered. Systems and procedures have been established to mitigate the risks the charity faces. The Risk Register template includes headings that name the risk, the risk owner, mitigation in place and the resulting risk level to the charity (both pre and post mitigation).

**CITY LIFE CHURCH SOUTHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2022**

The main risks and uncertainties being faced by the charity are staff changes, failure to safeguard children and vulnerable adults, injury resulting from accidents during activities held by the charity and variation in income through changes in individual donations and trust funding levels.

Safeguarding procedures and policies are in place and annual training provided for all staff and volunteers. Our safeguarding policies are reviewed annually. There is a robust safer recruiting procedure in operation for all posts and volunteer roles.

Budgets are delegated to project managers to actively monitor and review. These accounts are reviewed quarterly by the Management Group and trustees. Any significant issues arising financially are given immediate attention by trustees. Budgets are altered as necessary.

Statement of Trustees' Responsibilities

The charity trustees (who are also the directors for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with, applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 financial activities of the charity for that period. In preparing those 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Scott Vevers Ltd, have expressed their willingness to continue in office and a proposal for their re-appointment will be made at the Annual General Meeting in accordance with Section 487 of the Companies Act 2006.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.


.....
David Barclay
Chair of Trustees

Date: 23.07.2023.....

**CITY LIFE CHURCH SOUTHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2022**

Acknowledgement of our appreciation for support given by...

Donations restricted to City Life Church

- ✓ Individual donations
- ✓ Amazon Smile
- ✓ Department for Levelling Up, Housing and Communities
- ✓ Gallagher Community Fund
- ✓ The Listeners
- ✓ Pioneer Trust
- ✓ Southampton City Council – Rough Sleepers Initiative
- ✓ Street Support Network
- ✓ Street Support Network Brighton

Donations restricted to Amber

- ✓ Individual donations
- ✓ The Broyst Foundation
- ✓ The Daughters of Wisdom
- ✓ The Forest Charitable Trust.
- ✓ Freedom Church (New Life Romsey)
- ✓ Highfield Church
- ✓ Ichthus Charity
- ✓ The Listeners
- ✓ New Community Network
- ✓ New Frontiers (Life Church)
- ✓ St. Marks church

Donations restricted to CLEAR

- ✓ Individual donations
- ✓ Allchurches
- ✓ Amazon Charitable Giving
- ✓ Cantell School
- ✓ Freedom Church (New Life Romsey)
- ✓ Good things foundation
- ✓ The Home Office (EUSS)
- ✓ James Street Church
- ✓ Kings Community Church
- ✓ The Listeners
- ✓ The National Lottery
- ✓ PCC Durley
- ✓ SO: LOTTO
- ✓ Southampton Citizens Advice Bureau
- ✓ Southampton City Council - Core Grant, Adult Learning
- ✓ Testlands Support Project – Kickstarter Programme

Donations restricted to Greenhouse

- ✓ Individual donations

Donations restricted to Hope into Action: Southampton

- ✓ Individual donations
- ✓ Central Baptist Church
- ✓ The Cinnamon Network
- ✓ Coop Community Fund
- ✓ Ground Work UK
- ✓ HIA UK
- ✓ The Screwfix Foundation

Donations restricted to Love Southampton (Faith New Deal)

- ✓ Department of Levelling Up, Housing and Communities

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Donations restricted to Hong Kong Welcome

- ✓ Department of Levelling Up, Housing and Communities

Donations restricted to Southampton Church Rent Deposit Scheme

- ✓ Individual donations
- ✓ The Misselbrook Trust (HICA)
- ✓ Mutual Gain (Swaythling)
- ✓ Southampton City Council – Rough Sleepers Initiative, Local Welfare Provision, DEFRA

Donations restricted to Townhill Park Community Centre

- ✓ Southampton City Council – Covid LRS Grant

Donations restricted to Winter Provision Project

- ✓ Individual donations
- ✓ Romsey Abbey

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF CITY LIFE CHURCH SOUTHAMPTON
FOR THE YEAR ENDED 31st DECEMBER 2022**

Opinion

We have audited the financial statements of City Life Church Southampton for the year ended 31st December 2022 set out on pages 15 to 27. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part four of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2022 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF CITY LIFE CHURCH SOUTHAMPTON
FOR THE YEAR ENDED 31st DECEMBER 2022**

We have nothing to report in respect of the following matters to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; or
- the charitable company has not kept adequate accounting records; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF CITY LIFE CHURCH SOUTHAMPTON
FOR THE YEAR ENDED 31st DECEMBER 2022**

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:


- agreeing financial statement disclosures to underlying supporting documentation
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Scott Vevers Ltd
Chartered Accountants & Statutory Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 09/08/23.....

Scott Vevers Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CITY LIFE CHURCH SOUTHAMPTON

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income						
Donations and similar income	2	403,016	25,916	340,488	769,420	502,383
Income from charitable activities	4	47,736	36,767	660,462	744,965	488,302
Other trading activities	3	913	22,438	28,461	51,812	120,343
Investment income (Bank interest)		422	-	66	488	32
Total income		<u>452,087</u>	<u>85,121</u>	<u>1,029,477</u>	<u>1,566,685</u>	<u>1,111,060</u>
Expenditure						
Costs of raising funds	5	6,153	47,496	21,939	75,588	56,261
Expenditure on charitable activities	6	307,441	50,969	929,960	1,288,370	1,002,951
Total expenditure		<u>313,594</u>	<u>98,465</u>	<u>951,899</u>	<u>1,363,958</u>	<u>1,059,212</u>
Net income/(expenditure) for the year		138,493	(13,344)	77,578	202,727	51,848
Gross transfers between funds		613	(613)	-	-	-
Net movement in funds		<u>139,106</u>	<u>(13,957)</u>	<u>77,578</u>	<u>202,727</u>	<u>51,848</u>
Reconciliation of funds						
Total funds at 1st January		346,421	25,119	208,679	580,219	528,371
Total funds at 31st December		<u>485,527</u>	<u>11,162</u>	<u>286,257</u>	<u>782,946</u>	<u>580,219</u>

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 18 to 27 form part of these financial statements

CITY LIFE CHURCH SOUTHAMPTON

BALANCE SHEET AS AT 31st DECEMBER 2022

Company Registration No. 04913171


	Notes	2022	2021
		£	£
Fixed Assets			
Tangible assets	8	2,868	8,814
Current Assets			
Debtors	9	42,660	64,193
Cash at bank and in hand		773,958	533,385
		<u>816,618</u>	<u>597,578</u>
Creditors: Amounts falling due within one year	10	<u>(36,540)</u>	<u>(26,173)</u>
Net Current Assets		780,078	571,405
Net Assets		<u>782,946</u>	<u>580,219</u>
The funds of the charity:			
Restricted income funds	11	286,257	208,679
Designated funds	12	11,162	25,119
General fund	12	485,527	346,421
Total Charity Funds		<u>782,946</u>	<u>580,219</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 in respect of accounting records and preparation of accounts.

Whilst the company is exempt from audit under Section 477 of the Companies Act 2006 relating to small companies and the members have not required an audit under section 476 of the Act, the company is subject to audit under the Charities Act 2011.

The financial statements were approved by the board on 23 July 23


D Barclay - Trustee


P Woodman - Trustee

The notes on pages 18 to 27 form part of these financial statements

CITY LIFE CHURCH SOUTHAMPTON

STATEMENT OF CASH FLOWS
AS AT 31st DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Net cash flow from operating activities	17		240,085		61,544
Cash flow from investing activities					
Payments to acquire tangible fixed assets		-		(4,577)	
Interest received		488		32	
Net cash flow from investing activities			488		(4,545)
Net increase / (decrease) in cash and cash equivalents			240,573		56,999
Cash and cash equivalents at 1st January			533,385		476,386
Cash and cash equivalents at 31st December			773,958		533,385

The notes on pages 18 to 27 form part of these financial statements

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

1 General information

City Life Church Southampton is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

1.2 Income from donations and gifts

All income is recognised on a receivable basis except for the following items:

Income from donations and gifts is recognised when received. Related gift aid claims are accounted for on a receivable basis.

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Gifts in kind are included at their estimated open market valuation.

1.3 Expenditure

Expenditure is included when incurred. Costs which are identified as relating to restricted activities are allocated directly to those activities. Costs which relate to the general running of the charity are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as costs of raising funds and expenditure on charitable activities. An apportionment of certain costs has been carried out on the basis of time spent by staff on the various activities.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £800 are capitalised at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	Over period of lease
Fixtures, fittings and equipment	10 - 33% straight line
Motor vehicles	3 - 5 years reducing balance

1.5 Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

1.6 Restricted funds

Restricted funds are funds subject to specific conditions imposed by donors as to how they may be used. The purposes and uses of the restricted funds are set out in note 11 to the accounts.

1.7 Pension contributions

The charity operates a group personal pension scheme to which it contributes, for the benefit of its employees.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Donations and similar income

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Individual Donations					
- Church	360,927	2,992	-	363,919	228,555
- CLEAR	-	-	5,591	5,591	2,934
- Overseas projects	-	11,705	-	11,705	11,600
- Amber Chaplaincy	-	-	16,815	16,815	22,255
- Hope Into Action: Southampton	-	-	22,478	22,478	5,774
Church offerings and collections	20	-	4,132	4,152	11,711
Income for overseas projects	-	3,895	-	3,895	-
Income from other organisations	2,909	1,600	282,775	287,284	163,739
Income tax refunds	37,660	4,044	8,697	50,401	52,485
Child sponsorship	1,500	1,680	-	3,180	3,330
	<u>403,016</u>	<u>25,916</u>	<u>340,488</u>	<u>769,420</u>	<u>502,383</u>
2021	£	£	£	£	
Individual Donations					
- Church	225,395	3,160	-	228,555	
- CLEAR	-	-	2,934	2,934	
- Overseas projects	-	11,600	-	11,600	
- Amber Chaplaincy	-	-	22,255	22,255	
- Hope Into Action: Southampton	-	-	5,774	5,774	
Church offerings and collections	30	-	11,681	11,711	
Income from other organisations	7,813	8,245	147,681	163,739	
Income tax refunds	43,114	3,592	5,779	52,485	
Child sponsorship	1,500	1,830	-	3,330	
	<u>277,852</u>	<u>28,427</u>	<u>196,104</u>	<u>502,383</u>	

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

3 Other trading activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising	90	425	27,388	27,903	22,299
Greenhouse	-	10,149	-	10,149	89,464
Rents and service charges receivable (Community centre)	823	11,864	1,073	13,760	8,580
	<u>913</u>	<u>22,438</u>	<u>28,461</u>	<u>51,812</u>	<u>120,343</u>
2021	£	£	£	£	
Fundraising	111	-	22,188	22,299	
Greenhouse	-	89,464	-	89,464	
Rents and service charges receivable (Community centre)	4,104	4,476	-	8,580	
	<u>4,215</u>	<u>93,940</u>	<u>22,188</u>	<u>120,343</u>	

4 Income from charitable activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Grants and fees charged</u>					
CLEAR	-	-	345,964	345,964	323,154
Amber Chaplaincy	-	-	5,000	5,000	4,190
Hope Into Action	-	-	119,071	119,071	45,985
Love Your Neighbour	-	-	-	-	4,046
Hong Kong Welcome	-	-	76,500	76,500	-
Faith New Deal	-	-	109,000	109,000	-
Grants for other church activities	2,000	36,102	-	38,102	51,297
Other income	786	665	4,144	5,595	6,869
Staff consultancy services	44,950	-	783	45,733	52,761
	<u>47,736</u>	<u>36,767</u>	<u>660,462</u>	<u>744,965</u>	<u>488,302</u>
2021	£	£	£	£	
CLEAR	-	-	323,154	323,154	
Amber Chaplaincy	-	-	4,190	4,190	
Hope Into Action	-	-	45,985	45,985	
Love Your Neighbour	-	-	4,046	4,046	
Grants for other church activities	20,767	30,530	-	51,297	
Other income	919	(9)	5,959	6,869	
Staff consultancy services	51,961	-	800	52,761	
	<u>73,647</u>	<u>30,521</u>	<u>384,134</u>	<u>488,302</u>	

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

5 Costs of raising funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Website and other publicity costs	6,153	87	21,939	28,179	12,310
Community venue costs	-	47,409	-	47,409	43,951
	<u>6,153</u>	<u>47,496</u>	<u>21,939</u>	<u>75,588</u>	<u>56,261</u>
2021	£	£	£	£	
Website and other publicity costs	7,584	-	4,726	12,310	
Community venue costs	-	43,951	-	43,951	
	<u>7,584</u>	<u>43,951</u>	<u>4,726</u>	<u>56,261</u>	

6 Expenditure on charitable activities

	Charitable Activities £	Support Costs £	Governance Costs £	Total 2022 £	Total 2021 £
Church	306,374	(10,929)	11,996	307,441	487,829
Church restricted	272,692	69,914	-	342,606	13,479
Church designated	49,992	977	-	50,969	116,581
CLEAR	323,670	71,663	130	395,463	340,636
Amber Chaplaincy	46,663	6,598	-	53,261	44,426
Hong Kong Welcome	47,862	9,739	-	57,601	-
Faith New Deal	76,812	4,217	-	81,029	-
	<u>1,124,065</u>	<u>152,179</u>	<u>12,126</u>	<u>1,288,370</u>	<u>1,002,951</u>
2021	£	£	£	£	
Church	471,134	5,854	10,841	487,829	
Church restricted	13,479	-	-	13,479	
Church designated	107,385	9,196	-	116,581	
CLEAR	340,636	-	-	340,636	
Amber Chaplaincy	39,835	4,591	-	44,426	
	<u>972,469</u>	<u>19,641</u>	<u>10,841</u>	<u>1,002,951</u>	

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

6 Expenditure on charitable activities

	2022	2021
	£	£
<u>Natural classification:-</u>		
Charitable giving	124,307	104,809
Staff costs	624,111	562,779
Training costs	6,600	-
Overseas trips	29,635	26,632
CLEAR: non staff related direct costs	290,725	117,813
Meeting costs	14,082	4,600
Children and Youth	34	62
Other Events & church activities	26,499	60,172
Office costs	128,661	88,799
Travel and subsistence	3,449	1,700
Hospitality	3,661	817
Insurance	16,904	16,341
Depreciation and profit on disposal	3,446	6,738
Bad debts	4,130	848
<u>Governance costs</u>		
Staff costs	3,541	3,307
Auditors remuneration	8,455	7,134
Legal and professional	130	400
	<u>1,288,370</u>	<u>1,002,951</u>

7 Employee costs

Details of payments to trustees and other related parties is set out in note 16.

The costs of all staff in the year were:

	2022	2021
	£	£
Wages and salaries	517,030	486,515
Social security costs	41,152	34,870
Pension contributions	40,038	37,919
	<u>598,220</u>	<u>559,304</u>

No employee earned more than £60,000 during the year. The average full time equivalent number of staff employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Cost of raising funds	0.4	0.3
Charitable activities	15.7	16.0
Governance	0.2	0.2
Average full time equivalent number of staff employed	<u>16.3</u>	<u>16.5</u>
The average number of staff employed (Headcount)	<u>28.6</u>	<u>32.6</u>
Number of trustees to whom retirement benefits are accruing	<u>2</u>	<u>2</u>

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

8 Tangible fixed assets

	Leasehold Improvements	Motor Vehicles	Fixtures, fittings & equipment Unrestricted £	Fixtures, fittings & equipment Restricted £	Total £
Cost					
At 1st January 2022	21,750	23,744	40,580	1,569	87,643
Disposals	-	(5,000)	(21,441)	-	(26,441)
At 31st December 2022	<u>21,750</u>	<u>18,744</u>	<u>19,139</u>	<u>1,569</u>	<u>61,202</u>
Depreciation					
At 1st January 2022	21,750	19,996	35,514	1,569	78,829
Charge for the year	-	3,748	2,198	-	5,946
Eliminated on disposals	-	(5,000)	(21,441)	-	(26,441)
At 31st December 2022	<u>21,750</u>	<u>18,744</u>	<u>16,271</u>	<u>1,569</u>	<u>58,334</u>
Net book value					
At 31st December 2022	<u>-</u>	<u>-</u>	<u>2,868</u>	<u>-</u>	<u>2,868</u>
At 31st December 2021	<u>-</u>	<u>3,748</u>	<u>5,066</u>	<u>-</u>	<u>8,814</u>

9 Debtors

	2022 £	2021 £
Tax recoverable	11,835	12,156
Other debtors and prepayments	<u>30,825</u>	<u>52,037</u>
	<u>42,660</u>	<u>64,193</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Operational creditors	7,849	7,985
Social security and other taxes	9,800	8,884
Other creditors and accruals	<u>18,891</u>	<u>9,304</u>
	<u>36,540</u>	<u>26,173</u>

CITY LIFE CHURCH SOUTHAMPTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

11 Restricted funds

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 Dec 2022
	£	£	£	£	£
CLEAR	65,552	368,256	(395,463)	-	38,345
National Lottery Community Fund	24,593	-	-	-	24,593
Amber Chaplaincy	39,082	55,363	(53,261)	-	41,184
Hope Into Action: Southampton	20,894	147,595	(121,518)	-	46,971
Rent Deposit Scheme	55,829	266,693	(238,041)	-	84,481
Love Your Neighbour	2,729	-	-	-	2,729
Hong Kong Welcome	-	76,584	(57,601)	-	18,983
Faith New Deal	-	109,000	(81,029)	-	27,971
Winter Shelter	-	1,000	-	-	1,000
Special offerings	-	4,986	(4,986)	-	-
	<u>208,679</u>	<u>1,029,477</u>	<u>(951,899)</u>	<u>-</u>	<u>286,257</u>
2021	£	£	£	£	£
CLEAR	54,074	349,954	(338,476)	-	65,552
National Lottery Community Fund	26,753	-	(2,160)	-	24,593
Amber Chaplaincy	33,110	50,398	(44,426)	-	39,082
Hope Into Action: Southampton	14,770	67,252	(61,128)	-	20,894
Rent Deposit Scheme	22,000	117,298	(83,469)	-	55,829
Love Your Neighbour	24,853	4,046	(26,170)	-	2,729
Special offerings	-	13,479	(13,479)	-	-
	<u>175,560</u>	<u>602,427</u>	<u>(569,308)</u>	<u>-</u>	<u>208,679</u>

(a) CLEAR stands for 'City Life Education and Action for Refugees'. Its main activities are English provision, employment support, mentoring, advice and social activities for refugees in the Southampton area.

(b) All grants from the National Lottery are treated as restricted funds and come under the reference "the National Lottery Community Fund" and the programme name "Reaching Communities/Partnerships".

(c) Amber Chaplaincy (incorporating the former project "The Gate") works with women in Southampton who are vulnerable to sexual exploitation.

(d) Hope Into Action: Southampton is a franchise of a national charity that works to enable churches to house the homeless. The project provides temporary supported accommodation and practical community support to those moving on from homelessness.

(e) The Southampton Church Rent Deposit Scheme aims to help people on low income or in receipt of welfare benefits who are at risk of homelessness, living in unsuitable accommodation or who are homeless with funding to gain access to privately rented accommodation in the City of Southampton.

(f) Love Your Neighbour is a Southampton based City Hub food depot project, part of a wider Love Your Neighbour network, set up in partnership with other local churches and charities to reach those in food poverty, specifically due to the impact of Covid-19.

(g) Hong Kong Welcome is a project to welcome people arriving from Hong Kong to Southampton and the surrounding region.

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(h) Faith New Deal is a government fund to help faith groups build on the collaboration with national and local government that happened during the pandemic. Our grant focusses on the cost of living crisis and charitable food provision in Southampton.

(i) Winter Shelter is a church project providing communal sleeping space for people otherwise sleeping rough in the winter.

(j) Occasional offerings are taken at meetings during the year for specific purposes which are immediately disbursed to the intended cause.

12 Unrestricted funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended	Transfers £	Balance at 31 Dec 2022 £
<i>Designated funds</i>					
India	898	3,490	(3,490)	(898)	-
Overland - P Bollon	2,060	15,951	(15,951)	(2,060)	-
Trips	(78)	3,039	(3,039)	78	-
Greenhouse	(698)	16,890	(16,890)	698	-
House of Prayer	4,134	520	(2,528)	-	2,126
SO.Welcome	9,361	238	(6,668)	-	2,931
Community fund	7,394	2,558	(4,290)	-	5,662
Townhill Park Community Centre	3,629	42,211	(47,409)	1,569	-
Townhill Park Centre repairs fund	(1,581)	224	1,800	-	443
	<u>25,119</u>	<u>85,121</u>	<u>(98,465)</u>	<u>(613)</u>	<u>11,162</u>
<i>General funds</i>	<u>346,421</u>	<u>452,087</u>	<u>(313,594)</u>	<u>613</u>	<u>485,527</u>
	<u>371,540</u>	<u>537,208</u>	<u>(412,059)</u>	<u>-</u>	<u>496,689</u>
	£	£		£	£
<i>Designated funds</i>					
India	898	2,415	(2,415)	-	898
Overland - P Bollon	2,060	15,366	(15,366)	-	2,060
Trips	(78)	-	-	-	(78)
Greenhouse	(698)	89,689	(89,689)	-	(698)
House of Prayer	3,747	1,050	(663)	-	4,134
SO.Welcome	9,000	386	(25)	-	9,361
Community fund	6,811	2,806	(2,223)	-	7,394
Townhill Park Community Centre	6,404	41,176	(43,951)	-	3,629
Townhill Park Centre repairs fund	4,619	-	(6,200)	-	(1,581)
	<u>32,763</u>	<u>152,888</u>	<u>(160,532)</u>	<u>-</u>	<u>25,119</u>
<i>General funds</i>	<u>320,048</u>	<u>355,745</u>	<u>(329,372)</u>	<u>-</u>	<u>346,421</u>
	<u>352,811</u>	<u>508,633</u>	<u>(489,904)</u>	<u>-</u>	<u>371,540</u>

The designated funds represent income set aside by the trustees for work on specific projects, needs and countries and the expenditure incurred relating to these specific activities.

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13 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Unrestricted total £	Restricted funds £	Total funds £
Tangible fixed assets	2,868	-	2,868	-	2,868
Current assets	519,199	11,162	530,361	286,257	816,618
Creditors: amounts falling due within one year	(36,540)	-	(36,540)	-	(36,540)
	<u>485,527</u>	<u>11,162</u>	<u>496,689</u>	<u>286,257</u>	<u>782,946</u>

2021	£	£	£	£	£
<i>Tangible fixed assets</i>	8,814	-	8,814	-	8,814
<i>Current assets</i>	363,780	25,119	388,899	208,679	597,578
<i>Creditors: amounts falling due within one year</i>	(26,173)	-	(26,173)	-	(26,173)
	<u>346,421</u>	<u>25,119</u>	<u>371,540</u>	<u>208,679</u>	<u>580,219</u>

14 Gross obligations under operating leasing agreements

At 31st December 2022, the company has future minimum lease commitments as follows:

	2022 £	2021 £
Not later than 1 year	29,028	23,856
Later than 1 year and not later than 5 years	12,488	18,697
Later than 5 years	<u>16,800</u>	<u>21,600</u>
	<u>58,316</u>	<u>64,153</u>

15 Financial instruments

Categorisation of financial instruments	2022 £	2021 £
Financial assets that are debt instrument measured at amortised cost	<u>814,772</u>	<u>595,732</u>
Financial liabilities measured at amortised cost	<u>36,540</u>	<u>26,173</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £488 (2021: £32)

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16 Transactions with related parties

The following amounts were paid to Trustees in their capacity as church leaders during the year:

	Salary		Pension Contributions	
	2022	2021	2022	2021
	£	£	£	£
B Webb	41,616	37,124	3,264	2,970
P Woodman	52,020	46,406	4,080	3,712
Total Trustee remuneration	<u>93,636</u>	<u>83,530</u>	<u>7,344</u>	<u>6,682</u>

	Hospitality		Travel Expenses	
	2022	2021	2022	2021
	£	£	£	£
B Webb	£476	£169	£ -	£ -
P Woodman	£1,695	£1,138	£618	£322

P Woodman is a full time employee and B Webb is a part time employee of the charity.

J Maclean, husband of trustee R Maclean was employed until March 2022 managing the Greenhouse project for the charity and was paid £1,874 with pension contributions of £150. R Maclean resigned as a trustee on 17 February 2022.

Donations amounting to £1,200 were paid to Alder Trust in the year. D Barclay is a trustee and M Pitt is an employee of the charity but receive no personal benefits from payments made.

Payments amounting to £20,000 were paid to Young Life for the provision of various support services during the year. P Woodman is a trustee of the charity but receives no personal benefit from payments made.

Donations totalling £58,089 were made to the charity by 8 trustees during the year.

17 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for year	202,727	51,848
Interest receivable	(488)	(32)
Depreciation and impairment of tangible fixed assets	5,946	6,738
(Increase) / decrease in debtors	21,533	3,847
Increase / (decrease) in creditors	10,367	(857)
Net cash flow from operating activities	<u>240,085</u>	<u>61,544</u>

