

LIVING STONES CHRISTIAN LIFE AND MEDIA CENTRE

England & Wales · Charity number 1092469

Details

Other names	LIVING STONES
Status	Registered
Legal form	Other
Registered	2002-06-14
Register	View on the Charity Commission register

Contact

Address	Living Stones Unit 1 Tamebridge Industrial Estate Aldridge Road Perry Barr BIRMINGH
Phone	01213562575
Email	livingstones100@gmail.com
Website	www.living-stones.co.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN PARTICULAR BUT NOT EXCLUSIVELY BY:1 THE ESTABLISHMENT OF CHRISTIAN FELLOWSHIP MEETINGS;2 THE ESTABLISHMENT OF CHRISTIAN TEACHING CLASSES AND TO DISTRIBUTE CHRISTIAN TEACHING MATERIAL;3 THE PROMOTION OF CHRISTIAN EVANGELISTIC EVENTS AND LITERATURE;4 THE PROMOTION OF SUPPORT OF INTERNATIONAL CHRISTIAN MINISTRIES AND EVENTS; AND5 THE PRODUCTION AND DISTRIBUTION OF CREATIVE CHRISTIAN MEDIA

Activities: During the year the charity has continued to hold fellowship meetings every Sunday with congregations increasing week on week. The charity has also provided in-depth training for men, women and children in areas such as family support, life skills, social restoration, motivation and Christian principles.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Nigeria
- Uganda
- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£277,510	£251,638	-	-
2024-04-30	£250,271	£262,478	-	-
2023-04-30	£235,844	£258,353	-	-
2022-04-30	£255,366	£295,268	-	-
2021-04-30	£269,471	£286,677	-	-

Trustees

Name	Role	Appointed
Dr Joshua Adegoke		2023-05-01
Dr Natalie Lennox		2022-10-01
Gustaf Du Plessis		2022-10-01
MR MARK LENNOX		2018-03-06
Stephen Mutsanga		2023-05-01

Accounts

Registered Charity No: 1092469

**Living Stones Christian Life
and Media Centre**

Trustees' Report and Financial Statements

30 April 2025

**Living Stones Christian Life
and Media Centre**

30 April 2025

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**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2025**

The Trustees present their report and accounts for the year ended 30 April 2025.

Reference and Administrative Information

Living Stones Christian Life and Media Centre was constituted by a Trust Deed on the 4 April 2002 which was amended by a Deed of Variation on 20 May 2002 and by a further Deed of Variation on 29 October 2018.

The Trust is registered with the Charity Commissioners No. 1092469.

Living Stones Christian Life and Media Centre is also known as The Living Stones of Birmingham.

The main address for contacts is:-

Unit 1, Tamebridge Industrial Estate
Aldridge Road
Perry Barr
Birmingham
B42 2TX

Bankers:

Lloyds Bank
Walthamstow Branch
PO Box 1000
BX1 1LT

The Trustees at 30 April 2025 were:-

G du Plessis
J M Lennox
N Lennox
S Mutsanga
J Adegoke

G du Plessis is the Chair of the Charity.

Structure, Governance and Management

The governing document which also acts as the constitution is the Trust Deed dated 4 April 2002 as amended.

Trustees are appointed by resolution of the Trustees provided they sign a Declaration of Willingness to act as a Trustee and a statement that he or she will adhere to the faith for the time being promoted by the Charity.

Trustees are recruited from the congregation, other ministries or recommended by an existing Trustee. New Trustees must be practising Christians, of moral fibre and integrity and support strong family values.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2025
(Continued)**

Objectives and Activities

The objects of the Charity are:

- (i) the establishment of Christian fellowship meetings;
- (ii) the establishment of Christian teaching classes and to distribute Christian teaching material;
- (iii) the promotion of Christian evangelistic events and literature;
- (iv) the promotion and support of international Christian ministries and events;
- (v) the production and distribution of creative Christian media.

The Charity continued with its objectives, to gather under one roof for Sunday meetings as well as smaller weekly meetings and so, was able to advance with in person fellowship meetings as well as online social platform meetings to ensure that the objectives of the Charity could best be carried out.

Small group meetings operate during the week included a safe space for the congregation and the general public, to meet in a relaxed environment where they could receive support for grief, loneliness, anxiety and other emotional challenges.

Various other meetings continue, in person and via social media, with in-depth training for men, women, youth and families in general.

The Charity continued to partner with other like-minded organisations to assist with the provision and distribution of food and clothes into the local community.

The Charity was still accessible to assist with online awareness of community issues and able to use social media platforms to promote Christian lifestyle and to encourage harmony amongst diverse cultures found in Birmingham.

The Charity continued to support overseas missions as well as local charities.

Whilst undertaking the above-mentioned activities the Trustees had due regard to guidance published by the Charity Commission on public benefit issues.

Achievements and Performance

During the year the Charity has continued to achieve its objectives providing significant benefits to the congregation and within the local area.

In October 2023, the Charity opened a pantry to provide families and individuals with a choice of food and household items to purchase for a small donation. In particular, the Charity is seeing an increasing number of people from a wider footprint helped by the Living Stones Pantry. We are providing reliable, low-cost access to nutritious food, alongside a warm and supportive community environment. Our aim is to ensure that households can source core goods at an affordable cost so as to reduce food insecurity in our constituency. As well as non-perishable foods, we provide fresh fruit and vegetables, as well as women's hygiene products, at no extra charge, supporting the health and wellbeing of those who rely on our services. Since we opened in October 2023, we have built strong partnerships with various food networks and major supermarkets, enabling us to collect surplus food which we distribute to those in need. This not only plays an important role in reducing food waste but also increases the amount and range of support we can offer to those experiencing the impact of the cost of living crisis. Our service model places dignity, choice, and community connection at its heart.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2025
(Continued)**

Financial Review

The Charity receives donations which are then utilised in achieving the objects of the Charity.

During the year ended 30 April 2025, the Charity received donations and Gift Aid Claims amounting to £277,510 (2024 - £250,271) of which £251,638 (2024 - £262,478) was spent in pursuit of the Charity's objectives. At 30 April 2025, the Unrestricted Funds were £20,223 (2024 - £1,963). At 30 April 2025, the Restricted Funds held were £14,693 (2024 - £7,081).

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 4 months. At present, the Charity's reserves are equivalent to less than 1 month's operational costs. The Trustees are striving to increase the Charity's reserve levels and the Charity continues to operate during 2026.

The reserves are needed to bridge the funding gap between spending on the Charity's overheads and the receipt of new funds.

The reserves include cash at bank. The Trustees monitor the cash levels on a regular basis.

Trustees' Responsibilities

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

The law applicable to Charities in England & Wales 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They 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 Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 5 February 2026 signed by:



Mr G du Plessis

**Independent Examiner's Report to the Trustees of
Living Stones Christian Life and Media Centre**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 April 2025 which are set out on pages 5 to 12.

Responsibilities and basis of report

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Mr D I Hotchkiss
Chartered Accountant

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

5 February 2026

**Living Stones Christian Life
and Media Centre**

**Statement of Financial Activities
For the year ended 30 April 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Voluntary income					
Donations		166,680	9,690	176,370	157,170
Gift Aid		27,105	-	27,105	26,412
Grants received		1,000	8,000	9,000	13,291
Activities for generating funds	2	64,530	505	65,035	53,398
Total Incoming Resources		259,315	18,195	277,510	250,271
		=====	=====	=====	=====
Resources Expended					
Cost of generating voluntary income					
Activity costs		4,310	7,594	11,904	15,677
Charitable Expenditure					
Charitable donations		590	1,390	1,980	10,170
Rent		94,760	-	94,760	96,781
Rates		8,434	-	8,434	7,786
Heat, light and water		20,396	-	20,396	22,736
Printing, postage and stationery		5,250	-	5,250	4,755
Insurance		4,849	-	4,849	839
Telephone		484	-	484	634
Depreciation		2,250	-	2,250	2,458
Loss on disposal of assets		-	-	-	1,962
Repairs and renewals		5,957	20	5,977	7,272
Governance Costs					
Wages	5	86,208	-	86,208	83,610
Pension costs		1,697	-	1,697	1,631
Sundry costs		81	-	81	204
Legal and professional costs		7,368	-	7,368	5,963
Total Resources Expended		242,634	9,004	251,638	262,478
Net (expenditure)/incoming resources before transfers		16,681	9,191	25,872	(12,207)
Transfers between funds	6	1,579	(1,579)	-	-
Net movements in funds for the year		18,260	7,612	25,872	(12,207)
Total funds brought forward		1,963	7,081	9,044	21,251
Total funds carried forward		20,223	14,693	34,916	9,044
		=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Balance Sheet - 30 April 2025

	Notes	£	2025	£	£	2024	£
Fixed Assets							
Tangible fixed assets	7			24,578			13,928
Current Assets							
Debtors and prepayments	8	29,863			10,078		
Cash at bank and in hand		6,304			12,708		
				<u>36,167</u>		<u>22,786</u>	
Liabilities: (amounts falling due within one year)	9	(25,829)			(27,670)		
				<u>10,338</u>		<u>(4,884)</u>	
Net current assets							
				<u>34,916</u>		<u>9,044</u>	
				=====		=====	
Funds of the Charity:							
Unrestricted Funds	10	20,223			1,963		
Restricted Funds	10	14,693			7,081		
				<u>34,916</u>		<u>9,044</u>	
				=====		=====	
Total Funds	11						

The financial statements on pages 5 to 12 were approved by the Trustees on 5 February 2026 and signed on their behalf by:



Mr G du Plessis

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2025

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full, in the Statement of Financial Activities when received.
- (c) Intangible income is valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Where it is not possible to value the goods or services, such as volunteer time, the accounts do not include this value.
- (d) Investment income is accounted for in the year in which the Charity is entitled to receipt.
- (e) Expenditure is accounted for on an accruals basis.
- (f) Unrestricted Funds are donations and other incoming resources received or generated for the objects of the Charity without further specified purposes and are available as General Funds.
- (g) Restricted Funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the Fund.
- (h) As a Registered Charity, no liability to taxation arises.
- (i) Tangible fixed assets are valued at cost.
- (j) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	- 20% straight line
Equipment	- 15% reducing balance
- (k) Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- (l) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2025

2 Activities for Generating Funds

	2025	2024
	£	£
Rent received	33,848	33,522
Venue hire	23,944	15,226
Events	273	1,032
Pantry	6,120	2,932
Other fund-raising activities	850	686
	<u>65,035</u>	<u>53,398</u>
	=====	=====

3 Resources Expended

	2025	2024
	£	£
Resources expended are stated after charging:		
Independent Examiner's fee	4,000	4,000
Depreciation	2,250	2,458
	<u>6,250</u>	<u>6,458</u>
	=====	=====

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

5 Salaries

	2025	2024
	£	£
This is analysed as follows:		
Salaries and wages	84,615	82,319
Social Security costs	1,593	1,291
Pension costs	1,697	1,631
	<u>87,905</u>	<u>85,241</u>
	=====	=====
Number of employees earning in excess of £60,000	-	-
	=====	=====
Average number of employees	4	5
	=====	=====
Trustees' remuneration for their pastoral work carried out on behalf of the trust, including Employer's NIC	19,642	19,229
	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2025

6 Transfers between Funds

	Unrestricted £	Restricted £	2025 £	2024 £
Net movements in funds for year	16,681	9,191	25,872	(12,207)
Resources used for the acquisition of tangible fixed assets	-	-	-	-
Transfers between funds	1,579	(1,579)	-	-
	<u>18,260</u>	<u>7,612</u>	<u>25,872</u>	<u>(12,207)</u>
	=====	=====	=====	=====

7 Fixed Assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 1 May 2024	63,449	69,403	132,852
Additions	-	12,900	12,900
Disposals	-	-	-
	<u>63,449</u>	<u>82,303</u>	<u>145,752</u>
At 30 April 2025	63,449	82,303	145,752
	<u>63,449</u>	<u>55,475</u>	<u>118,924</u>
Depreciation			
At 1 May 2024	63,449	55,475	118,924
Charge for the year	-	2,250	2,250
Eliminated on disposal	-	-	-
	<u>63,449</u>	<u>57,725</u>	<u>121,174</u>
At 30 April 2025	63,449	57,725	121,174
	<u>63,449</u>	<u>24,578</u>	<u>24,578</u>
Net Book Value			
At 30 April 2025	-	24,578	24,578
	=====	=====	=====
At 30 April 2024	-	13,928	13,928
	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2025

8 Debtors

	2025	2024
	£	£
Debtors	4,557	-
Lease deposit	19,069	-
Tax refund	2,342	3,718
Prepayments	3,895	6,360
	29,863	10,078
	=====	=====

9 Liabilities (amounts falling due within one year)

	2025	2024
	£	£
Other taxes and social security costs	1,004	1,008
Accruals and deferred income	24,825	26,662
	25,829	27,670
	=====	=====

10 Statement of Funds

	At 1 May 2024	Income	Expenditure	Transfers Between Funds	At 30 April 2025
	£	£	£	£	£
Unrestricted Funds	1,963	259,315	(242,634)	1,579	20,223
	=====	=====	=====	=====	=====
Restricted Funds:					
Building Fund	-	20	(20)	-	-
Youth Fund	2,171	505	(470)	-	2,206
Ezra & Esther Project	-	6,075	(1,210)	-	4,865
Family Fund	1,000	-	-	-	1,000
Benevolent Fund	712	-	-	-	712
Cost of living Fund	1,474	810	(919)	-	1,365
Widows and Orphans	1,294	285	-	(1,579)	-
Pantry	430	10,500	(6,385)	-	4,545
	7,081	18,195	(9,004)	(1,579)	14,693
	=====	=====	=====	=====	=====
Total Funds	9,044	277,510	(251,638)	-	34,916
	=====	=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2025

10 Statement of Funds (Continued)

Unrestricted Funds represents free funds of the Charity which are not designated for particular purposes.

The Building Fund represents monies donated towards improvements made to the leasehold premises at Tamebridge Industrial Estate.

The Youth Fund represents monies donated for youth meetings to teach life skills and for fun events.

Ezra Project represents monies donated specifically for the use in funding the needs of orphans, poor children and widows in Nigeria. The Charity support includes meeting ongoing educational needs of school children as well as providing seed-funding to help the local women produce their own sustainable crops to feed the community.

Esther Projects represents monies donated to educate and practically support young ladies in remote and rural areas of the world. The support covers issues related to feminine hygiene and adolescence, schooling relationships and early marriage. The project also fights against genital mutilation and other customs which are detrimental to the physical and emotional well-being of young ladies.

Family Fund represents monies donated which is to be used by families who require a small, short term loan. The loans will be on an interest free basis. Additional monies have also been donated to families in need and on the discretion of the Trustees, those monies are not due for repayment

Benevolent Fund represents monies donated towards assisting families financially when they have lost loved ones.

Cost of Living Fund represents monies donated towards basic living essentials which are distributed as needed. The Charity have found that as there are specific cost of living or health needs of some people, it is best to then provide them with a tailored support to meet those needs. Recipients in need of support are assessed, an agreed plan put in place and where possible, an appropriate voucher or gift card is provided.

Widows and Orphans Fund represents monies donated to help support widows and orphans in the Church as well as those who we locate in the local community.

The Pantry Fund represents monies received in the form of grants and donations to cover the pantry running costs and to purchase essential household supplies to support people in all walks of life in our local community.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2025

10 Statement of Funds (Continued)

The Trustees have confirmed that the following funds no longer form part of the restricted funds and can be released into the unrestricted funds in order to fund other charitable activities.

Widows and Orphans Fund

11 Analysis of Net Assets between Funds

	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
Tangible fixed assets	-	24,578	24,578	13,928
Debtors and prepayments	-	29,863	29,863	10,078
Cash at bank and in hand	14,693	(8,389)	6,304	12,708
Current liabilities	-	(25,829)	(25,829)	(27,670)
Total assets	14,693	20,223	34,916	9,044
	=====	=====	=====	=====

12 Related Party Transactions

During the year the Charity received donations from the Trustees amounting to £22,138 (2024 - £19,669).

13 Control

The Charity was under the control of the Trustees throughout the current and previous year.

Accounts

Registered Charity No: 1092469

**Living Stones Christian Life
and Media Centre**

Trustees' Report and Financial Statements

30 April 2024

**Living Stones Christian Life
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30 April 2024

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G du Plessis
J M Lennox
N Lennox
S Mutsanga (appointed on 1 May 2023)
J Adegoke (appointed on 1 May 2023)

G du Plessis is the Chair of the Charity.

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Small group meetings operate during the week included a safe space for the congregation and the general public, to meet in a relaxed environment where they could receive support for grief, loneliness, anxiety and other emotional challenges.

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The Charity continued to support overseas missions as well as local charities.

Whilst undertaking the above-mentioned activities the Trustees had due regard to guidance published by the Charity Commission on public benefit issues.

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During the year the Charity has continued to achieve its objectives providing significant benefits to the congregation and within the local area.

In October 2023 the Charity opened a pantry to provide families and individuals with a choice of food and household items to purchase for a small donation.

Financial Review

The Charity receives donations which are then utilised in achieving the objects of the Charity.

During the year ended 30 April 2024, the Charity received donations and Gift Aid Claims amounting to £250,271 (2023 - £235,844) of which £262,478 (2023 - £258,353) was spent in pursuit of the Charity's objectives. At 30 April 2024, the Unrestricted Funds were £1,963 (2023 - £949). At 30 April 2024, the Restricted Funds held were £7,081 (2023 - £20,302).

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2024
(Continued)**

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 4 months.

At present, the Charity's reserves are equivalent to less than 1 months operational costs. The Trustees are striving to increase the charity's reserve levels and the charity continues to operate during 2024.

The reserves are needed to bridge the funding gap between spending on the Charity's overheads and the receipt of new funds.

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Trustees' Responsibilities

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

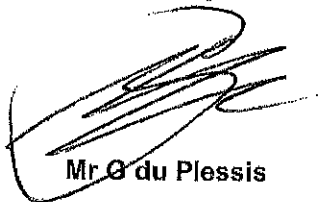
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- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They 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 Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 29 January 2025 signed by:



Mr G du Plessis

**Independent Examiner's Report to the Trustees of
Living Stones Christian Life and Media Centre**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 April 2024 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the Charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

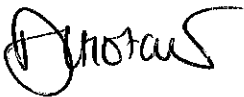
I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Mr D I Hotchkiss
Chartered Accountant

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

29 January 2025

**Living Stones Christian Life
and Media Centre**

**Statement of Financial Activities
For the year ended 30 April 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Voluntary income					
Donations		151,589	5,581	157,170	163,548
Gift Aid		26,412	-	26,412	25,472
Grants received		-	13,291	13,291	-
Activities for generating funds	2	53,173	225	53,398	46,824
Total Incoming Resources		231,174	19,097	250,271	235,844
Resources Expended					
Cost of generating voluntary income					
Activity costs		6,784	8,893	15,677	10,600
Charitable Expenditure					
Charitable donations		6,359	3,811	10,170	16,445
Rent		91,231	5,550	96,781	98,652
Rates		7,786	-	7,786	6,893
Heat, light and water		22,736	-	22,736	14,221
Printing, postage and stationery		4,755	-	4,755	5,198
Insurance		839	-	839	3,389
Telephone		634	-	634	750
Depreciation		2,458	-	2,458	2,213
Loss on disposal of assets		1,962	-	1,962	-
Bank charges		-	-	-	15
Repairs and renewals		7,152	120	7,272	7,082
Governance Costs					
Wages	5	80,516	3,094	83,610	82,954
Pension costs		1,631	-	1,631	1,511
Sundry costs		204	-	204	266
Legal and professional costs		5,963	-	5,963	8,164
Total Resources Expended		241,010	21,468	262,478	258,353
Net (expenditure)/incoming resources before transfers		(9,836)	(2,371)	(12,207)	(22,509)
Transfers between funds	6	10,850	(10,850)	-	-
Net movements in funds for the year		1,014	(13,221)	(12,207)	(22,509)
Total funds brought forward		949	20,302	21,251	43,760
Total funds carried forward		1,963	7,081	9,044	21,251

**Living Stones Christian Life
and Media Centre**

Balance Sheet - 30 April 2024

	Notes	£	2024	£	£	2023	£
Fixed Assets							
Tangible fixed assets	7			13,928			12,539
Current Assets							
Debtors and prepayments	8	10,078			10,365		
Cash at bank and in hand		12,708			32,296		
			22,786		42,661		
Liabilities: (amounts falling due within one year)							
	9	(27,670)			(33,949)		
Net current assets							
				(4,884)			8,712
Net Assets							
				9,044			21,251
				=====			=====
Funds of the Charity:							
Unrestricted Funds	10	1,963					949
Restricted Funds	10	7,081					20,302
Total Funds							
	11			9,044			21,251
				=====			=====

The financial statements on pages 5 to 12 were approved by the Trustees on 29 January 2025 and signed on their behalf by:



Mr G du Plessis

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2024

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full, in the Statement of Financial Activities when received.
- (c) Intangible income is valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Where it is not possible to value the goods or services, such as volunteer time, the accounts do not include this value.
- (d) Investment income is accounted for in the year in which the Charity is entitled to receipt.
- (e) Expenditure is accounted for on an accruals basis.
- (f) Unrestricted Funds are donations and other incoming resources received or generated for the objects of the Charity without further specified purposes and are available as General Funds.
- (g) Restricted Funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the Fund.
- (h) As a Registered Charity, no liability to taxation arises.
- (i) Tangible fixed assets are valued at cost.
- (j) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	- 20% straight line
Equipment	- 15% reducing balance
- (k) Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- (l) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2024

2 Activities for Generating Funds

	2024	2023
	£	£
Rent received	33,522	33,859
Venue hire	15,226	9,320
Events	1,032	145
Pantry	2,932	-
Other fund-raising activities	686	3,500
	<u>53,398</u>	<u>46,824</u>
	=====	=====

3 Resources Expended

	2024	2023
	£	£
Resources expended are stated after charging:		
Independent Examiner's fee	4,000	4,000
Depreciation	2,458	2,213
	<u>=====</u>	<u>=====</u>

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

5 Salaries

	2024	2023
	£	£
This is analysed as follows:		
Salaries and wages	82,319	81,348
Social Security costs	1,291	1,606
Pension costs	1,631	1,511
	<u>85,241</u>	<u>84,465</u>
	=====	=====
Number of employees earning in excess of £60,000	-	-
	=====	=====
Average number of employees	5	4
	=====	=====
Trustees' remuneration for their pastoral work carried out on behalf of the trust, including Employer's NIC	19,229	21,357
	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2024

6 Transfers between Funds

	Unrestricted £	Restricted £	2024 £	2023 £
Net movements in funds for year	(9,836)	(2,371)	(12,207)	(22,509)
Resources used for the acquisition of tangible fixed assets	5,550	(5,550)	-	-
Transfers between funds	5,300	(5,300)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds for the year	1,014	(13,221)	(12,207)	(22,509)
	=====	=====	=====	=====

7 Fixed Assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 1 May 2023	63,449	76,433	139,882
Additions	-	5,809	5,809
Disposals	-	(12,839)	(12,839)
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	63,449	69,403	132,852
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2023	63,449	63,894	127,343
Charge for the year	-	2,458	2,458
Eliminated on disposal	-	(10,877)	(10,877)
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	63,449	55,475	118,924
	<u> </u>	<u> </u>	<u> </u>
Net Book Value			
At 30 April 2024	-	13,928	13,928
	=====	=====	=====
At 30 April 2023	-	12,539	12,539
	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2024

8 Debtors

	2024	2023
	£	£
Tax refund	3,718	6,369
Prepayments	6,360	3,996
	10,078	10,365
	=====	=====

9 Liabilities (amounts falling due within one year)

	2024	2023
	£	£
Other taxes and social security costs	1,008	1,401
Accruals and deferred income	26,662	32,548
	27,670	33,949
	=====	=====

10 Statement of Funds

	At 1 May 2023	Income	Expenditure	Transfers Between Funds	At 30 April 2024
	£	£	£	£	£
Unrestricted Funds	949	231,174	(241,010)	10,850	1,963
	=====	=====	=====	=====	=====
<u>Restricted Funds</u>					
Building Fund	-	120	(120)	-	-
Youth Fund	1,946	225	-	-	2,171
Safe House Fund	5,300	-	-	(5,300)	-
Youth Community Project	9,980	-	(7,650)	(2,330)	-
Ezra & Esther Project	-	3,811	(3,811)	-	-
Family Fund	1,000	-	-	-	1,000
Hope Alive Fund	240	-	-	(240)	-
Benevolent Fund	712	-	-	-	712
Cost of living Fund	120	1,360	-	(6)	1,474
Widows and Orphans	1,004	290	-	-	1,294
Pantry	-	13,291	(9,887)	(2,974)	430
	20,302	19,097	(21,468)	(10,850)	7,081
	=====	=====	=====	=====	=====
Total Funds	21,251	250,271	(262,478)	-	9,044
	=====	=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2024

10 Statement of Funds (Continued)

Unrestricted Funds represents free funds of the Charity which are not designated for particular purposes.

The Building Fund represents monies donated towards improvements made to the leasehold premises at Tamebridge Industrial Estate.

The Youth Fund represents monies donated for youth meetings to teach life skills and for fun events.

Youth Community Project is a grant awarded to provide creative workshop activities for youth and provide a safe place for the young to share concerns, express aims, ambitions and gain mentoring support in areas of particular interest.

Ezra Project represents monies donated specifically for the use in funding a rural school in Nigeria, the Charity support includes the provision of literacy and teaching aids plus funds donated towards building a perimeter wall around the school.

Esther Projects represents monies donated to educate and practically support young ladies in remote and rural areas of the world. The support covers issues related to feminine hygiene and adolescence, schooling relationships and early marriage. The project also fights against genital mutilation and other customs which are detrimental to the physical and emotional well-being of young ladies.

Family Fund represents monies donated which is to be used by families who require a small, short term loan. The loans will be on an interest free basis. Additional monies have also been donated to families in need and on the discretion of the Trustees, those monies are not due for repayment

Benevolent Fund represents monies donated towards assisting families financially when they have lost loved ones.

Cost of Living Fund represents monies donated towards basic living essentials which are distributed as needed. The Charity have found that as there are specific cost of living or health needs of some people, it is best to then provide them with a tailored support to meet those needs. Recipients in need of support are assessed, an agreed plan put in place and where possible, an appropriate voucher or gift card is provided.

Widows and Orphans Fund represents monies donated to help support widows and orphans in the Church as well as those who we locate in the local community. This can be by purchasing food or any item that they may need or can be giving them vouchers or cash.

The Pantry Fund represents monies received in the form of grants and donations to cover the pantry running costs and to purchase essential household supplies to support people in all walks of life in our local community.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2024

10 Statement of Funds (Continued)

The Trustees have confirmed that the following funds no longer form part of the restricted funds and can be released into the unrestricted funds in order to fund other charitable activities.

Hope Alive Fund
Safe House Fund

11 Analysis of Net Assets between Funds

	Restricted Funds	Unrestricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Tangible fixed assets	-	13,928	13,928	12,539
Debtors and prepayments	-	10,078	10,078	10,365
Cash at bank and in hand	7,081	5,627	12,708	32,296
Current liabilities	-	(27,670)	(27,670)	(33,949)
Total assets	7,081	1,963	9,044	21,251
	=====	=====	=====	=====

12 Related Party Transactions

During the year the Charity received donations from the Trustees amounting to £19,669 (2023 - £21,103).

13 Control

The Charity was under the control of the Trustees throughout the current and previous year.

Accounts

Registered Charity No: 1092469

**Living Stones Christian Life
and Media Centre**

Trustees' Report and Financial Statements

30 April 2023

**Living Stones Christian Life
and Media Centre**

30 April 2023

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Balance Sheet	6
Notes to the Accounts	7 - 12

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2023**

The Trustees present their report and accounts for the year ended 30 April 2023.

Reference and Administrative Information

Living Stones Christian Life and Media Centre was constituted by a Trust Deed on the 4 April 2002 which was amended by a Deed of Variation on 20 May 2002 and by a further Deed of Variation on 29 October 2018.

The Trust is registered with the Charity Commissioners No. 1092469.

Living Stones Christian Life and Media Centre is also known as The Living Stones of Birmingham.

The main address for contacts is:-

Unit 1, Tamebridge Industrial Estate
Aldridge Road
Perry Barr
Birmingham
B42 2TX

Bankers:

Lloyds Bank
Walthamstow Branch
PO Box 1000
BX1 1LT

The Trustees at 30 April 2023 were:-

G Du Plessis	(appointed on 1 October 2022)
J M Lennox	
N Lennox	(appointed on 1 October 2022)
L Bryden	(resigned on 19 May 2023)

Trustees who resigned during the year ended 30 April 2023 were:-

G Bryden	(resigned on 30 April 2023)
J McGill Rousseau	(resigned on 1 October 2022)

G Du Plessis is the Chair of the Charity.

Structure, Governance and Management

The governing document which also acts as the constitution is the Trust Deed dated 4 April 2002 as amended.

The initial Trustees are entitled to hold office for life and further Trustees are appointed by resolution of the Trustees provided they sign a Declaration of Willingness to act as a Trustee and a statement that he or she will adhere to the faith for the time being promoted by the Charity.

Trustees are recruited from the congregation, other ministries or recommended by an existing Trustee. New Trustees must be practising Christians, of moral fibre and integrity and support strong family values.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2023
(Continued)**

Objectives and Activities

The objects of the Charity are:

- (i) the establishment of Christian fellowship meetings;
- (ii) the establishment of Christian teaching classes and to distribute Christian teaching material;
- (iii) the promotion of Christian evangelistic events and literature;
- (iv) the promotion and support of international Christian ministries and events;
- (v) the production and distribution of creative Christian media.

The Charity continued with its objectives, to gather under one roof for Sunday meetings as well as smaller weekly meetings and so, was able to advance with in person fellowship meetings as well as online social platform meetings to ensure that the objectives of the Charity could best be carried out.

Small group meetings during the week included a safe space for the congregation and the general public, to meet in a relaxed environment where they could receive support for grief, loneliness, anxiety and other emotional challenges.

Various other meetings also continued, in person and via social media, with in-depth training for men, women, youth and families in general.

The Charity continued to partner with other like-minded organisations to assist with the provision and distribution of food and clothes into the local community.

The Charity was still accessible to assist with online awareness of community issues and able to use social media platforms to promote Christian lifestyle and to encourage harmony amongst diverse cultures found in Birmingham.

The Charity continued to support overseas missions as well as local charities.

Whilst undertaking the above-mentioned activities the Trustees had due regard to guidance published by the Charity Commission on public benefit issues.

Achievements and Performance

During the year the Charity has continued to achieve its objectives providing significant benefits to the congregation and within the local area.

Financial Review

The Charity receives donations which are then utilised in achieving the objects of the Charity.

During the year ended 30 April 2023, the Charity received donations and tax refunds amounting to £235,844 (2022 - £255,366) of which £258,353 (2022 - £295,268) was spent in pursuit of the Charity's objectives. At 30 April 2023, the Unrestricted Funds were £949 (2022 - £24,130). At 30 April 2023, the Restricted Funds held were £20,302 (2022 - £19,630).

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2023
(Continued)**

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 4 months.

At present, the Charity's reserves are equivalent to less than 1 months operational costs. The Trustees are striving to increase the charity's reserve levels and the charity continues to operate during 2024.

The reserves are needed to bridge the funding gap between spending on the Charity's overheads and the receipt of new funds.

The reserves include cash at bank. The Trustees monitor the cash levels on a regular basis.

Trustees' Responsibilities

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

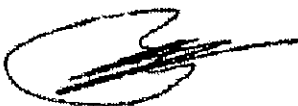
The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They 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 Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on13 February.....2024 signed by:



Mr G Du Plessis

4

**Independent Examiner's Report to the Trustees of
Living Stones Christian Life and Media Centre**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 April 2023 which are set out on pages 5 to 12.

Responsibilities and basis of report

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

D I Hotchkiss

Mr D I Hotchkiss
Chartered Accountant

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

.....19/2/2024

**Living Stones Christian Life
and Media Centre**

**Statement of Financial Activities
For the year ended 30 April 2023**

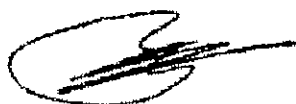
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Voluntary income					
Donations		146,266	17,282	163,548	170,760
Gift Aid		25,472	-	25,472	28,834
HMRC CJRS claims		-	-	-	20,570
Activities for generating funds	2	43,401	3,423	46,824	35,202
Total Incoming Resources		215,139	20,705	235,844	255,366
Resources Expended					
Cost of generating voluntary income					
Activity costs		8,440	2,160	10,600	8,186
Charitable Expenditure					
Charitable donations		7,442	9,003	16,445	26,440
Rent		98,652	-	98,652	94,714
Rates		6,893	-	6,893	6,938
Heat, light and water		14,221	-	14,221	8,881
Printing, postage and stationery		5,198	-	5,198	5,554
Insurance		3,389	-	3,389	2,682
Telephone		750	-	750	1,461
Depreciation		2,213	-	2,213	2,603
Bank charges		15	-	15	-
Repairs and renewals		6,997	85	7,082	6,813
Governance Costs					
Wages	5	82,954	-	82,954	122,925
Pension costs		1,511	-	1,511	1,748
Sundry costs		266	-	266	659
Legal and professional costs		8,164	-	8,164	5,664
Total Resources Expended		247,105	11,248	258,353	295,268
Net (expenditure)/incoming resources before transfers		(31,966)	9,457	(22,509)	(39,902)
Transfers between funds	6	8,785	(8,785)	-	-
Net movements in funds for the year		(23,181)	672	(22,509)	(39,902)
Total funds brought forward		24,130	19,630	43,760	83,662
Total funds carried forward		949	20,302	21,251	43,760

**Living Stones Christian Life
and Media Centre**

Balance Sheet - 30 April 2023

	Notes	£	2023	£	£	2022	£
Fixed Assets							
Tangible fixed assets	7			12,539		14,752	
Current Assets							
Debtors and prepayments	8	10,365			12,633		
Cash at bank and in hand		32,296			35,180		
				42,661		47,813	
Liabilities: (amounts falling due within one year)							
	9	(33,949)			(18,805)		
Net current assets							
				8,712		29,008	
Net Assets							
				21,251		43,760	
Funds of the Charity:							
Unrestricted Funds	10			949		24,130	
Restricted Funds	10			20,302		19,630	
Total Funds							
	11			21,251		43,760	

The financial statements on pages 5 to 12 were approved by the Trustees on 13 February 2024 and signed on their behalf by:



Mr G Du Plessis

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2023

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full, in the Statement of Financial Activities when received.
- (c) Intangible income is valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Where it is not possible to value the goods or services, such as volunteer time, the accounts do not include this value.
- (d) Investment income is accounted for in the year in which the Charity is entitled to receipt.
- (e) Expenditure is accounted for on an accruals basis.
- (f) Unrestricted Funds are donations and other incoming resources received or generated for the objects of the Charity without further specified purposes and are available as General Funds.
- (g) Restricted Funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the Fund.
- (h) As a Registered Charity, no liability to taxation arises.
- (i) Tangible fixed assets are valued at cost.
- (j) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	- 20% straight line
Equipment	- 15% reducing balance
- (k) Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- (l) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2023

2 Activities for Generating Funds

	2023	2022
	£	£
Book shop sales	21	12
Coffee shop sales	57	111
Events	145	-
Other fund-raising activities	3,422	1,070
Rent received	33,859	33,859
Venue hire	9,320	150
	<u>46,824</u>	<u>35,202</u>
	=====	=====

3 Resources Expended

	2023	2022
	£	£
Resources expended are stated after charging:		
Independent Examiner's fee	4,000	3,000
Depreciation	2,213	2,803
	<u>=====</u>	<u>=====</u>

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

5 Salaries

	2023	2022
	£	£
This is analysed as follows:		
Salaries and wages	81,348	116,412
Social Security costs	1,606	6,513
Pension costs	1,511	1,748
	<u>84,465</u>	<u>124,673</u>
	=====	=====
Number of employees earning in excess of £60,000	-	-
	=====	=====
Average number of employees	4	5
	=====	=====
Trustees' remuneration for their pastoral work carried out on behalf of the trust, including Employer's NIC	21,357	60,293
	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2023

6 Transfers between Funds

	Unrestricted £	Restricted £	2023 £	2022 £
Net movements in funds for year	(31,966)	9,457	(22,509)	(39,902)
Resources used for the acquisition of tangible fixed assets	-	-	-	-
Transfers between funds	8,785	(8,785)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds for the year	(23,181)	672	(22,509)	(39,902)
	=====	=====	=====	=====

7 Fixed Assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 1 May 2022	63,449	76,433	139,882
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2023	63,449	76,433	139,882
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2022	63,449	61,681	125,130
Charge for the year	-	2,213	2,213
Eliminated on disposal	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2023	63,449	63,894	127,343
	<u> </u>	<u> </u>	<u> </u>
Net Book Value			
At 30 April 2023	-	12,539	12,539
	=====	=====	=====
At 30 April 2022	-	14,752	14,752
	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2023

8 Debtors

	2023	2022
	£	£
Tax refund	6,369	3,787
Prepayments	3,996	8,846
	<u>10,365</u>	<u>12,633</u>
	=====	=====

9 Liabilities (amounts falling due within one year)

	2023	2022
	£	£
Other taxes and social security costs	1,401	1,022
Accruals and deferred income	32,548	17,783
	<u>33,949</u>	<u>18,805</u>
	=====	=====

10 Statement of Funds

	At 1 May 2022	Income	Expenditure	Transfers Between Funds	At 30 April 2023
	£	£	£	£	£
Unrestricted Funds	24,130	215,139	(247,105)	8,785	949
	=====	=====	=====	=====	=====
Restricted Funds					
Faithful Men	70	165	(58)	(177)	-
Building Fund	85	-	(85)	-	-
Common Ground Fund	667	-	-	(667)	-
Youth Fund	-	2,118	(172)	-	1,946
Ladies Fund	1,891	1,140	(1,331)	(1,700)	-
Safe House Fund	10,801	-	-	(5,501)	5,300
Christians Against Poverty	24	-	(24)	-	-
Youth Community Project	-	9,980	-	-	9,980
Ezra & Esther Project	1,291	5,852	(7,143)	-	-
Family Fund	1,530	-	-	(530)	1,000
Hope Alive Fund	160	80	-	-	240
Benevolent Fund	162	20	-	530	712
India Crisis	20	-	(20)	-	-
Wopp online sales	380	-	-	(380)	-
Businesswomen Forum	960	-	(600)	(360)	-
Food Bank	550	1,065	(1,495)	-	120
Widows and Orphans	719	285	-	-	1,004
Ukraine Crisis	320	-	(320)	-	-
	<u>19,630</u>	<u>20,705</u>	<u>(11,248)</u>	<u>(8,785)</u>	<u>20,302</u>
	=====	=====	=====	=====	=====
Total Funds	43,760	235,844	(258,353)	-	21,251
	=====	=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2023

10 Statement of Funds (Continued)

Unrestricted Funds represents free funds of the Charity which are not designated for particular purposes.

The Youth Fund represents monies donated for youth meetings to teach life skills and for fun events.

Safe House Fund represents monies donated in preparation for the housing of abused women and children.

Christians Against Poverty represents monies donated to aid the teaching and understanding of how to manage money problems, debt and budgeting.

Youth Community Project is a grant awarded to provide creative workshop activities for youth and provide a safe place for the young to share concerns, express aims, ambitions and gain mentoring support in areas of particular interest.

Ezra Project represents monies donated specifically for the use in funding a rural school in Nigeria, the Charity support includes the provision of literacy and teaching aids plus funds donated towards building a perimeter wall around the school.

Esther Projects represents monies donated to educate and practically support young ladies in remote and rural areas of the world. The support covers issues related to feminine hygiene and adolescence, schooling relationships and early marriage. The project also fights against genital mutilation and other customs which are detrimental to the physical and emotional well-being of young ladies.

Family Fund represents monies donated which is to be used by families who require a small, short term loan. The loans will be on an interest free basis. Additional monies have also been donated to families in need and on the discretion of the Trustees, those monies are not due for repayment.

Hope Alive Fund represents monies donated towards the purchase of Christmas hampers which are given to disadvantaged families within the community.

Benevolent Fund represents monies donated towards assisting families financially when they have lost loved ones.

India Crisis Fund relates to monies donated to a Charity to assist people in need in India who have been affected by persecution or natural disasters.

Food Bank Fund represents monies donated towards food vouchers which are distributed as needed. The Charity have found that as there are specific dietary needs of some people, it is best to then provide them with a food voucher so that they can purchase accordingly. Recipients in need of food support are assessed and either provided with food or a food voucher from our food bank.

Widows and Orphans Fund represents monies donated to help support widows and orphans in the Church as well as those who we locate in the local community. This can be by purchasing food or any item that they may need or can be giving them vouchers or cash.

Ukraine Crisis Fund relates to monies donated to a Charity to assist people in need in Ukraine who have been affected by the war.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2023

10 Statement of Funds (Continued)

The Trustees have decided that the following funds no longer form part of the restricted funds and can be released into the unrestricted funds in order to fund other charitable activities.

Faithful Men Fund
Common Ground Fund
Ladies Fund
Wopp online sales fund
Business Women Forum

11 Analysis of Net Assets between Funds

	Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	-	12,539	12,539	14,752
Debtors and prepayments	-	10,365	10,365	12,633
Cash at bank and in hand	20,302	11,994	32,296	35,180
Current liabilities	-	(33,949)	(33,949)	(18,805)
Total assets	20,302	949	21,251	43,760
	=====	=====	=====	=====

12 Related Party Transactions

During the year the Charity received donations from the Trustees amounting to £21,103 (2022 - £16,382).

13 Control

The Charity was under the control of the Trustees throughout the current and previous year.

Accounts

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Registered Charity No: 1092469

**Living Stones Christian Life
and Media Centre**

Trustees' Report and Financial Statements

30 April 2022

**Living Stones Christian Life
and Media Centre**

30 April 2022

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Living Stones Christian Life and Media Centre

Trustees' Annual Report for the year ended 30 April 2022

The Trustees present their report and accounts for the year ended 30 April 2022.

Reference and Administrative Information

Living Stones Christian Life and Media Centre was constituted by a Trust Deed on the 4 April 2002 which was amended by a Deed of Variation on 20 May 2002 and by a further Deed of Variation on 29 October 2018.

The Trust is registered with the Charity Commissioners No. 1092469.

Living Stones Christian Life and Media Centre is also known as The Living Stones of Birmingham.

The main address for contacts is:-

Unit 1, Tamebridge Industrial Estate
Aldridge Road
Perry Barr
Birmingham
B42 2TX

Bankers:

Lloyds Bank
Walthamstow Branch
PO Box 1000
BX1 1LT

The Trustees at 30 April 2022 were:-

Lorita Bryden
Graham Bryden
Dr James McGill Rousseau
Jonathon Mark Lennox

Graham Bryden is the Chair of the Charity.

Structure, Governance and Management

The governing document which also acts as the constitution is the Trust Deed dated 4 April 2002 as amended.

The initial Trustees are entitled to hold office for life and further Trustees are appointed by resolution of the Trustees provided they sign a Declaration of Willingness to act as a Trustee and a statement that he or she will adhere to the faith for the time being promoted by the Charity.

Trustees are recruited from the congregation, other ministries or recommended by an existing Trustee. New Trustees must be practising Christians, of moral fibre and integrity and support strong family values.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2022
(Continued)**

Objectives and Activities

The objects of the Charity are:

- (i) the establishment of Christian fellowship meetings;
- (ii) the establishment of Christian teaching classes and to distribute Christian teaching material;
- (iii) the promotion of Christian evangelistic events and literature;
- (iv) the promotion and support of international Christian ministries and events;
- (v) the production and distribution of creative Christian media.

Although Covid restrictions remained in place from April 2021 and eased up later in 2021, the Charity was able to continue with its objectives in compliance with Covid regulations, to gather under one roof for Sunday meetings as well as smaller weekly meetings and so, was able to advance with in person fellowship meetings as well as online social platform meetings to ensure that the objectives of the Charity could best be carried out, despite the challenges presented.

Small group meetings during the week included a safe space for the congregation and the general public, to meet in a relaxed environment where they could receive support for grief, loneliness, anxiety and other emotional challenges which had been caused by Covid-19 and its restrictions.

Various other meetings also continued, in person and via social media, with in-depth training for men, women, youth and families in general.

The Charity continued to partner with other like-minded organisations to assist with the provision and distribution of food and clothes into the local community.

The Charity was still accessible to assist with online awareness of community issues and able to use social media platforms to promote Christian lifestyle and to encourage harmony amongst diverse cultures found in Birmingham.

The Charity continued to support overseas missions as well as local charities.

Whilst undertaking the above-mentioned activities the Trustees had due regard to guidance published by the Charity Commission on public benefit issues.

Achievements and Performance

During the year the Charity has continued to achieve its objectives providing significant benefits to the congregation.

Financial Review

The Charity receives donations which are then utilised in achieving the objects of the Charity.

During the year ended 30 April 2022, the Charity received donations and tax refunds amounting to £255,366 (2021 - £269,471) of which £295,268 (2021 - £286,677) was spent in pursuit of the Charity's objectives. At 30 April 2022, £24,130 (2021 - £58,776) was held as Unrestricted Funds and £19,630 (2021 - £24,886) was held as Restricted Funds.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2022
(Continued)**

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 4 months.

At present, the Charity's reserves are equivalent to 2 months operational costs.

The reserves are needed to bridge the funding gap between spending on the Charity's overheads and the receipt of new funds.

The reserves include cash at bank. The Trustees monitor the cash levels on a regular basis.

Trustees' Responsibilities

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

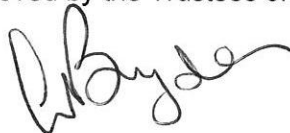
The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They 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 Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 11 August 2022 signed by:



Mrs Lorita Bryden

x

**Independent Examiner's Report to the Trustees of
Living Stones Christian Life and Media Centre**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 April 2022 which are set out on pages 5 to 12.

Responsibilities and basis of report

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Mr D I Hotchkiss
Chartered Accountant

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

11 August 2022

**Living Stones Christian Life
and Media Centre**

**Statement of Financial Activities
For the year ended 30 April 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Voluntary income					
Donations		161,444	9,316	170,760	161,637
Gift Aid		28,834	-	28,834	27,215
HMRC CJRS claims		20,570	-	20,570	46,024
Activities for generating funds	2	34,221	981	35,202	34,595
Total Incoming Resources		245,069	10,297	255,366	269,471
Resources Expended					
Cost of generating voluntary income					
Activity costs		4,105	4,081	8,186	2,675
Charitable Expenditure					
Charitable donations		14,950	11,490	26,440	15,735
Rent		94,714	-	94,714	95,299
Rates		6,938	-	6,938	7,487
Heat, light and water		8,881	-	8,881	7,642
Printing, postage and stationery		5,554	-	5,554	5,376
Insurance		2,682	-	2,682	2,777
Telephone		1,461	-	1,461	1,369
Depreciation		2,603	-	2,603	3,063
Loss on disposal of assets		-	-	-	2,132
Repairs and renewals		6,813	-	6,813	7,648
Governance Costs					
Wages	5	122,925	-	122,925	126,974
Pension costs		1,748	-	1,748	1,958
Sundry costs		659	-	659	878
Legal and professional costs		5,664	-	5,664	5,664
Total Resources Expended		279,697	15,571	295,268	286,677
Net (expenditure)/incoming resources before transfers		(34,628)	(5,274)	(39,902)	(17,206)
Transfers between funds	6	(18)	18	-	-
Net movements in funds for the year		(34,646)	(5,256)	(39,902)	(17,206)
Total funds brought forward		58,776	24,886	83,662	100,868
Total funds carried forward		24,130	19,630	43,760	83,662

**Living Stones Christian Life
and Media Centre**

Balance Sheet - 30 April 2022

	Notes	£	2022	£	£	2021	£
Fixed Assets							
Tangible fixed assets	7			14,752			17,355
Current Assets							
Debtors and prepayments	8	12,633			16,168		
Cash at bank and in hand		35,180			61,443		
				<u>47,813</u>			<u>77,611</u>
Liabilities: (amounts falling due within one year)	9	(18,805)			(11,304)		
Net current assets				<u>29,008</u>			<u>66,307</u>
Net Assets				<u>43,760</u> =====			<u>83,662</u> =====
Funds of the Charity:							
Unrestricted Funds	10	24,130			58,776		
Restricted Funds	10	19,630			24,886		
Total Funds	11			<u>43,760</u> =====			<u>83,662</u> =====

The financial statements on pages 5 to 12 were approved by the Trustees on 11 August 2022 and signed on their behalf by:



Mrs Lorita Bryden

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2022

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full, in the Statement of Financial Activities when received.
- (c) Intangible income is valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Where it is not possible to value the goods or services, such as volunteer time, the accounts do not include this value.
- (d) Investment income is accounted for in the year in which the Charity is entitled to receipt.
- (e) Expenditure is accounted for on an accruals basis.
- (f) Unrestricted Funds are donations and other incoming resources received or generated for the objects of the Charity without further specified purposes and are available as General Funds.
- (g) Restricted Funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the Fund.
- (h) As a Registered Charity, no liability to taxation arises.
- (i) Tangible fixed assets are valued at cost.
- (j) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	- 20% straight line
Equipment	- 15% reducing balance
- (k) Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- (l) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2022

2 Activities for Generating Funds

	2022	2021
	£	£
Book shop sales	12	30
Coffee shop sales	111	6
Other fund-raising activities	1,070	575
Rent received	33,859	33,984
Venue hire	150	-
	35,202	34,595
	=====	=====

3 Resources Expended

	2022	2021
	£	£
Resources expended are stated after charging:		
Independent Examiner's fee	3,000	3,000
Loss on disposal of assets	-	2,132
Depreciation	2,603	3,063
	=====	=====

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

5 Salaries

	2022	2021
	£	£
This is analysed as follows:		
Salaries and wages	116,412	120,250
Social Security costs	6,513	6,724
Pension costs	1,748	1,958
	124,673	128,932
	=====	=====
Number of employees earning in excess of £60,000	-	-
	=====	=====
Average number of employees	5	5
	=====	=====
Trustees' remuneration for their pastoral work carried out on behalf of the trust, including Employer's NIC	60,293	64,495
	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2022

6 Transfers between Funds

	Unrestricted £	Restricted £	2022 £	2021 £
Net movements in funds for year	(34,628)	(5,274)	(39,902)	(17,206)
Resources used for the acquisition of tangible fixed assets	-	-	-	-
Transfers between funds	(18)	18	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds for the year	(34,646)	(5,256)	(39,902)	(17,206)
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

7 Fixed Assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 1 May 2021	63,449	76,433	139,882
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2022	63,449	76,433	139,882
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2021	63,449	59,078	122,527
Charge for the year	-	2,603	2,603
Eliminated on disposal	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2022	63,449	61,681	125,130
	<u> </u>	<u> </u>	<u> </u>
Net Book Value			
At 30 April 2022	-	14,752	14,752
	<u>=====</u>	<u>=====</u>	<u>=====</u>
At 30 April 2021	-	17,355	17,355
	<u>=====</u>	<u>=====</u>	<u>=====</u>

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2022

8 Debtors

	2022	2021
	£	£
Tax refund	3,787	7,438
Other debtors	-	2,200
Prepayments	8,846	6,530
	<u>12,633</u>	<u>16,168</u>
	=====	=====

9 Liabilities (amounts falling due within one year)

	2022	2021
	£	£
Other taxes and social security costs	1,022	1,490
Accruals and deferred income	17,783	9,814
	<u>18,805</u>	<u>11,304</u>
	=====	=====

10 Statement of Funds

	At 1 May 2021	Income	Expenditure	Transfers Between Funds	At 30 April 2022
	£	£	£	£	£
Unrestricted Funds	58,776	245,069	(279,697)	(18)	24,130
	=====	=====	=====	=====	=====
Restricted Funds					
Faithful Men	-	90	(20)	-	70
Building Fund	-	85	-	-	85
Common Ground Fund	867	-	(200)	-	667
Youth Fund	3,165	891	(4,061)	5	-
Ladies Fund	1,891	-	-	-	1,891
Safe House Fund	10,801	-	-	-	10,801
Christians Against Poverty	84	20	(80)	-	24
Ezra	4,050	5,480	(9,250)	-	280
Esther Project	637	374	-	-	1,011
Family Fund	860	2,435	(1,765)	-	1,530
Hope Alive Fund	40	120	-	-	160
Benevolent Fund	162	-	-	-	162
India Crisis	120	20	(120)	-	20
Wopp online sales	380	-	-	-	380
NHS Assist	-	62	(75)	13	-
Businesswomen Forum	960	-	-	-	960
Food Bank	430	120	-	-	550
Widows and Orphans	439	280	-	-	719
Ukraine Crisis	-	320	-	-	320
	<u>24,886</u>	<u>10,297</u>	<u>(15,571)</u>	<u>18</u>	<u>19,630</u>
	=====	=====	=====	=====	=====
Total funds	83,662	255,366	(295,268)	-	43,760
	=====	=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2022

10 Statement of Funds (Continued)

Unrestricted Funds represents free funds of the Charity which are not designated for particular purposes.

Faithful Men Fund represents monies donated by men from the congregation to cover the costs of planning outings, activities and meetings where they share issues related to men, fatherhood, marriage and life skills.

The Common Ground Fund represents monies donated specifically towards the Common Ground Project which aims to address social challenges and encourages harmony with the local community.

The Youth Fund represents monies donated for youth meetings to teach life skills and for fun events.

Ladies Fund represents monies donated to cover the general costs of providing Ladies conferences and other matters relating to ladies.

Safe House Fund represents monies donated in preparation for the housing of abused women and children.

Christians Against Poverty represents monies donated to aid the teaching and understanding of how to manage money problems, debt and budgeting.

Ezra Project represents monies donated specifically for the use in funding a rural school in Nigeria, the Charity support includes the provision of literacy and teaching aids plus funds donated towards building a perimeter wall around the school.

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Hope Alive Fund represents monies donated towards the purchase of Christmas hampers which are given to disadvantaged families within the community.

Benevolent Fund represents monies donated towards assisting families financially when they have lost loved ones.

India Crisis Fund relates to monies donated to a Charity to assist people in need in India who have been affected by persecution or natural disasters.

Wopp online sales fund represents monies donated from a businesswoman, from online sales which are to be used to help abused and traumatised women.

NHS Assist Fund relates to monies donated to purchase PPE equipment for local residential care homes.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2022

10 Statement of Funds (Continued)

Business Women Forum Fund relates to monies donated for a group of business ladies who meet on a monthly basis to encourage/support one another, as well as provide resources/training to encourage Christian Women in the workplace. They also look at how they as Business Women can positively impact and help in the local communities.

Food Bank Fund represents monies donated towards food vouchers which are distributed as needed. The Charity have found that as there are specific dietary needs of some people, it is best to then provide them with a food voucher so that they can purchase accordingly. Recipients in need of food support are assessed and either provided with food or a food voucher from our food bank.

Widows and Orphans Fund represents monies donated to help support widows and orphans in the Church as well as those who we locate in the local community. This can be by purchasing food or any item that they may need or can be giving them vouchers or cash.

Ukraine Crisis Fund relates to monies donated to a Charity to assist people in need in Ukraine who have been affected by the war.

11 Analysis of Net Assets between Funds

	Restricted Funds £	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Tangible fixed assets	-	14,752	14,752	17,355
Debtors and prepayments	-	12,633	12,633	16,168
Cash at bank and in hand	19,630	15,550	35,180	61,443
Current liabilities	-	(18,805)	(18,805)	(11,304)
Total assets	19,630	24,130	43,760	83,662
	=====	=====	=====	=====

12 Related Party Transactions

During the year the Charity received donations from the following Trustees, G Bryden £6,120 (2021 - £5,810), L Bryden £3,960 (2021 - £4,060), M Lennox £6,302 (2021 - £6,696) and Dr J McGill Rousseau £0 (2021 - £0).

13 Control

The Charity was under the control of the Trustees throughout the current and previous year.

Accounts

SIGNATURE
GIF

Registered Charity No: 1092469

**Living Stones Christian Life
and Media Centre**

Trustees' Report and Financial Statements

30 April 2021

**Living Stones Christian Life
and Media Centre**

30 April 2021

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**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2021**

The Trustees present their report and accounts for the year ended 30 April 2021.

Reference and Administrative Information

Living Stones Christian Life and Media Centre was constituted by a Trust Deed on the 4 April 2002 which was amended by a Deed of Variation on 20 May 2002.

The Trust is registered with the Charity Commissioners No. 1092469.

Living Stones Christian Life and Media Centre is also known as The Living Stones of Birmingham.

The main address for contacts is:-

Unit 1, Tamebridge Industrial Estate
Aldridge Road
Perry Barr
Birmingham
B42 2TX

Bankers:

Lloyds Bank
Business Banking
BX1 1LT

The Trustees at 30 April 2021 were:-

Lorita Bryden
Graham Bryden
Dr James McGill Rousseau
Mark Lennox

Graham Bryden is the Chair of the Charity.

Structure, Governance and Management

The governing document which also acts as the constitution is the Trust Deed dated 4 April 2002 as amended.

The initial Trustees are entitled to hold office for life and further Trustees are appointed by resolution of the Trustees provided they sign a Declaration of Willingness to act as a Trustee and a statement that he or she will adhere to the faith for the time being promoted by the Charity.

Trustees are recruited from the congregation, other ministries or recommended by an existing Trustee. New Trustees must be practising Christians, of moral fibre and integrity and support strong family values.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2021
(Continued)**

Objectives and Activities

The objects of the Charity are:

- (i) the establishment of Christian fellowship meetings;
- (ii) the establishment of Christian teaching classes and to distribute Christian teaching material;
- (iii) the promotion of Christian evangelistic events and literature;
- (iv) the promotion and support of international Christian ministries and events;
- (v) the production and distribution of creative Christian media.

Due to the onset restrictions caused by Covid-19, from April 2020 to August 2020 and for a few weeks in November 2020 the Charity had to discontinue personal meetings and gatherings of people in one place. However, using social media platforms the Charity could continue with its objectives to hold Sunday meetings as well as small group meetings in the week.

The online meetings covered in-depth training for men, women, youth and families in general, and in particular supporting them through the multi-faceted challenges caused by Covid-19.

The Charity also partnered with other like-minded organisations to assist with the provision and distribution of food and clothes into the local community, helping those who have been severely affected by Covid-19.

At the onset of Covid-19, the Charity helped raise funds to purchase PPE for identified places of care, who were struggling with the demand and supply of these products.

As from August 2020, the Charity in compliance with Covid-19 regulations was once again able to gather under one roof and so advanced with in person fellowship meetings, as well as online social platform meetings to ensure that the objectives of the Charity could be best carried out despite the challenges which restricted certain activities such as large group meetings for the general community.

The Charity was still accessible to assist with online awareness of community issues, inclusive of bridging racial divides. The Charity also used social media platforms to promote Christian lifestyle and to encourage harmony amongst diverse cultures found in Birmingham.

The Charity continued to support overseas missions as well as local charities.

Whilst undertaking the above-mentioned activities the Trustees had due regard to guidance published by the Charity Commission on public benefit issues.

Achievements and Performance

During the year the Charity has continued to achieve its objectives providing significant benefits to the congregation.

Financial Review

The Charity receives donations which are then utilised in achieving the objects of the Charity.

During the year ended 30 April 2021, the Charity received donations and tax refunds amounting to £269,471 (2020 - £224,812) of which £286,677 (2020 - £236,282) was spent in pursuit of the Charity's objectives. At 30 April 2021, £58,776 (2020 - £70,669) was held as Unrestricted Funds and £24,886 (2020 - £30,199) was held as Restricted Funds.

**Living Stones Christian Life
and Media Centre**

**Trustees' Annual Report
for the year ended 30 April 2021
(Continued)**

Reserves Policy

The Trustees consider that the funds within the Charity should be at a level to cover operational costs for at least 4 months.

At present, the Charity's reserves are equivalent to 4 months operational costs.

The reserves are needed to bridge the funding gap between spending on the Charity's overheads and the receipt of new funds.

The reserves include cash at bank. The Trustees monitor the cash levels on a regular basis.

Trustees' Responsibilities

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

The law applicable to Charities in England & Wales 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 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 Charity Accounts and Reports Regulations 2008 and the provisions of the Trust Deed. They 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 Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 3 November 2021 signed by:


G Bryden

**Independent Examiner's Report to the Trustees of
Living Stones Christian Life and Media Centre**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 April 2021 which are set out on pages 5 to 12.

Responsibilities and basis of report

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Mr D I Hotchkiss
Chartered Accountant

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

3 November 2021

**Living Stones Christian Life
and Media Centre**

**Statement of Financial Activities
For the year ended 30 April 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Voluntary income					
Donations		153,908	7,729	161,637	161,574
Gift Aid		27,215	-	27,215	29,162
HMRC CJRS claims		46,024	-	46,024	3,744
Activities for generating funds	2	34,020	575	34,595	30,332
Total Incoming Resources		261,167	8,304	269,471	224,812
		=====	=====	=====	=====
Resources Expended					
Cost of generating voluntary income					
Activity costs		2,675	-	2,675	10,115
Charitable Expenditure					
Charitable donations		10,075	5,660	15,735	15,325
Rent		95,299	-	95,299	25,997
Rates		7,487	-	7,487	5,397
Heat, light and water		7,642	-	7,642	10,635
Printing, postage and stationery		5,376	-	5,376	5,494
Insurance		2,777	-	2,777	1,947
Telephone		1,369	-	1,369	1,681
Depreciation		3,063	-	3,063	3,979
Loss on disposal of assets		2,132	-	2,132	-
Repairs and renewals		7,648	-	7,648	4,822
Governance Costs					
Wages	5	126,974	-	126,974	130,527
Pension costs		1,958	-	1,958	1,948
Sundry costs		878	-	878	6,352
Legal and professional costs		5,664	-	5,664	12,063
Total Resources Expended		281,017	5,660	286,677	236,282
Net (expenditure)/incoming resources before transfers		(19,850)	2,644	(17,206)	(11,470)
Transfers between funds	6	7,957	(7,957)	-	-
Net movements in funds for the year		(11,893)	(5,313)	(17,206)	(11,470)
Total funds brought forward		70,669	30,199	100,868	112,338
Total funds carried forward		58,776	24,886	83,662	100,868
		=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Balance Sheet - 30 April 2021

	Notes	£	2021 £	£	2020 £	£
Fixed Assets						
Tangible fixed assets	7		17,355		22,550	
Current Assets						
Debtors and prepayments	8	16,168		15,839		
Cash at bank and in hand		61,443		68,076		
			77,611		83,915	
Liabilities: (amounts falling due within one year)						
	9	(11,304)		(5,597)		
Net current assets						
			66,307		78,318	
Net Assets						
			83,662		100,868	
			=====		=====	
Funds of the Charity:						
Unrestricted Funds	10		58,776		70,669	
Restricted Funds	10		24,886		30,199	
Total Funds	11		83,662		100,868	
			=====		=====	

The financial statements on pages 5 to 12 were approved by the Trustees on 3 November 2021 and signed on their behalf by:


G Bryden x

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2021

1 Accounting Policies

- (a) The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- (b) Voluntary income received by way of donations and gifts to the Charity is included in full, in the Statement of Financial Activities when received.
- (c) Intangible income is valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Where it is not possible to value the goods or services, such as volunteer time, the accounts do not include this value.
- (d) Investment income is accounted for in the year in which the Charity is entitled to receipt.
- (e) Expenditure is accounted for on an accruals basis.
- (f) Unrestricted Funds are donations and other incoming resources received or generated for the objects of the Charity without further specified purposes and are available as General Funds.
- (g) Restricted Funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the Fund.
- (h) As a Registered Charity, no liability to taxation arises.
- (i) Tangible fixed assets are valued at cost.
- (j) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	- 20% straight line
Equipment	- 15% reducing balance
- (k) Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- (l) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2021

2 Activities for Generating Funds

	2021	2020
	£	£
Book shop sales	30	201
Coffee shop sales	6	590
Other fund-raising activities	575	4,401
Rent received	33,984	23,400
Venue hire	-	1,740
	34,595	30,332
	=====	=====

3 Resources Expended

	2021	2020
	£	£
Resources expended are stated after charging:		
Independent Examiner's fee	3,000	3,000
Loss on disposal of assets	2,132	-
Depreciation	3,063	3,979
	=====	=====

4 Trustees

None of the Trustees were reimbursed for expenses throughout the current and previous year.

5 Salaries

	2021	2020
	£	£
This is analysed as follows:		
Salaries and wages	120,250	121,817
Social Security costs	6,724	8,710
Pension costs	1,958	1,948
	128,932	132,475
	=====	=====
Number of employees earning in excess of £60,000	-	-
	=====	=====
Average number of employees	5	5
	=====	=====
Trustees' remuneration for their pastoral work carried out on behalf of the trust, including Employer's NIC	64,495	72,047
	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2021

6 Transfers between Funds

	Unrestricted £	Restricted £	2021 £	2020 £
Net movements in funds for year	(19,850)	2,644	(17,206)	(11,470)
Resources used for the acquisition of tangible fixed assets	-	-	-	-
Transfers between funds	7,957	(7,957)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds for the year	(11,893) =====	(5,313) =====	(17,206) =====	(11,470) =====

7 Fixed Assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 1 May 2020	63,449	101,660	165,109
Additions	-	-	-
Disposals	-	(25,227)	(25,227)
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2021	63,449	76,433	139,882
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2020	63,449	79,110	142,559
Charge for the year	-	3,063	3,063
Eliminated on disposal	-	(23,095)	(23,095)
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2021	63,449	59,078	122,527
	<u> </u>	<u> </u>	<u> </u>
Net Book Value			
At 30 April 2021	- =====	17,355 =====	17,355 =====
At 30 April 2020	- =====	22,550 =====	22,550 =====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2021

8 Debtors

	2021	2020
	£	£
Tax refund	7,438	7,784
Other debtors	2,200	2,200
Prepayments	6,530	5,855
	<u>16,168</u>	<u>15,839</u>
	=====	=====

9 Liabilities (amounts falling due within one year)

	2021	2020
	£	£
Other taxes and social security costs	1,490	1,496
Accruals and deferred income	9,814	4,101
	<u>11,304</u>	<u>5,597</u>
	=====	=====

10 Statement of Funds

	At 1 May 2020	Income	Expenditure	Transfers Between Funds	At 30 April 2021
	£	£	£	£	£
Unrestricted Funds	70,669	261,167	(281,017)	7,957	58,776
	=====	=====	=====	=====	=====
Restricted Funds					
CFC Funds	1,158	-	-	(1,158)	-
Building Fund	7,269	150	-	(7,419)	-
Common Ground Fund	1,067	-	(200)	-	867
Youth Fund	2,590	575	-	-	3,165
Ladies Fund	2,241	-	-	(350)	1,891
Safe House Fund	10,416	385	-	-	10,801
Conference Fund	165	-	-	(165)	-
Christians Against Poverty	244	-	(160)	-	84
Ezra	1,075	4,775	(1,800)	-	4,050
Esther Project	1,073	564	(1,000)	-	637
Family Fund	960	-	(100)	-	860
Hope Alive Fund	220	120	(300)	-	40
Benevolent Fund	312	-	(150)	-	162
India Crisis	-	120	-	-	120
Wopp online sales	-	30	-	350	380
NHS Assist	270	30	(450)	150	-
Businesswomen Forum	690	270	-	-	960
Food Bank	-	1,080	(650)	-	430
Widows and Orphans	449	140	(150)	-	439
Safe Families	-	65	(700)	635	-
	<u>30,199</u>	<u>8,304</u>	<u>(5,660)</u>	<u>(7,957)</u>	<u>24,886</u>
	=====	=====	=====	=====	=====
Total funds	100,868	269,471	(286,677)	-	83,662
	=====	=====	=====	=====	=====

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2021

10 Statement of Funds (Continued)

Unrestricted Funds represents free funds of the Charity which are not designated for particular purposes.

The Common Ground Fund represents monies donated specifically towards the Common Ground Project which aims to address social challenges and encourages harmony with the local community.

The Youth Fund represents monies donated for youth meetings to teach life skills and for fun events.

Ladies Fund represents monies donated to cover the general costs of providing Ladies conferences and other matters relating to ladies.

Safe House Fund represents monies donated in preparation for the housing of abused women and children.

Christians Against Poverty represents monies donated to aid the teaching and understanding of how to manage money problems, debt and budgeting.

Ezra Project represents monies donated specifically for the use in funding a rural school in Nigeria, the Charity support includes the provision of literacy and teaching aids plus funds donated towards building a perimeter wall around the school.

Esther Projects represents monies donated to educate and practically support young ladies in remote and rural areas of the world. The support covers issues related to feminine hygiene and adolescence, schooling relationships and early marriage. The project also fights against genital mutilation and other customs which are detrimental to the physical and emotional well-being of young ladies.

Family Fund represents monies donated which is to be used by families who require a small, short term loan. The loans will be on an interest free basis. Additional monies have also been donated to families in need and on the discretion of the Trustees, those monies are not due for repayment.

Hope Alive Fund represents monies donated towards the purchase of Christmas hampers which are given to disadvantaged families within the community.

Benevolent Fund represents monies donated towards assisting families financially when they have lost loved ones.

Wopp online sales fund represents monies donated from a businesswoman, from online sales which are to be used to help abused and traumatised women.

India Crisis Fund relates to monies donated to a Charity to assist people in need in India who have been affected by persecution or natural disasters.

Safe Families Fund relates to monies donated to assist identified families and vulnerable children, who are struggling in the greater community.

NHS Assist Fund relates to monies donated to purchase PPE equipment for local residential care homes.

**Living Stones Christian Life
and Media Centre**

Notes to the Accounts - 30 April 2021

10 Statement of Funds (Continued)

Business Women Forum Fund relates to monies donated for a group of business ladies who meet on a monthly basis to encourage/support one another, as well as provide resources/training to encourage Christian Women in the workplace. They also look at how they as Business Women can positively impact and help in the local communities.

Food Bank Fund represents monies donated towards food vouchers which are distributed as needed. The Charity have found that as there are specific dietary needs of some people, it is best to then provide them with a food voucher so that they can purchase accordingly. Recipients in need of food support are assessed and either provided with food or a food voucher from our food bank.

Widows and Orphans Fund represents monies donated to help support widows and orphans in the Church as well as those who we locate in the local community. This can be by purchasing food or any item that they may need or can be giving them vouchers or cash.

11 Analysis of Net Assets between Funds

	Restricted Funds £	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	-	17,355	17,355	22,550
Debtors and prepayments	-	16,168	16,168	15,839
Cash at bank and in hand	24,886	36,557	61,443	68,076
Current liabilities	-	(11,304)	(11,304)	(5,597)
Total assets	24,886	58,776	83,662	100,868
	=====	=====	=====	=====

12 Related Party Transactions

During the year the Charity received donations from the following Trustees, G Bryden £5,810 (2020 - £7,900), L Bryden £4,060 (2020 - £3,265), M Lennox £6,696 (2020 - £9,775) and Dr J McGill Rousseau £0 (2019 - £0).

13 Control

The Charity was under the control of the Trustees throughout the current and previous year.