

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
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**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
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**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		<u>(25,829)</u>			<u>(27,670)</u>	
Net current assets				10,338			(4,884)
Net 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			<u>34,916</u>			<u>9,044</u>
				=====			=====

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
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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>=====</u>	<u>=====</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
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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
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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
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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
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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.