

# LIFE CHANGERS EMPOWERING MINISTRY

England & Wales · Charity number 1129196

## Details

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**Other names** LIFE CHANGERS

**Status** Registered

**Legal form** Charitable company

**Company number** [05743591](#)

**Registered** 2009-04-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Life Changers  
3 Selborne Street  
Liverpool  
L8 1TX

**Phone** 01513529852

**Email** [Info@lifechangers-ministry.com](mailto:Info@lifechangers-ministry.com)

**Website** [www.lifechangers-ministry.com](http://www.lifechangers-ministry.com)

## Activities

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**Objects:** 1 TO ADVANCE THE CHRISTIAN FAITH (IN ACCORDANCE WITH THE STATEMENT OF BELIEFS) IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** Life Changers charity activities are aimed at Empowering lives for positive Change using the Knowledge of the Christian Faith and the running of inclusive community projects. Activities are designed to improve social integration, promoting family life, embrace cultures, reduce gaps, marginalise isolation, promoting economic and social aspects aimed at facilitating relief of deprivation.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Liverpool City

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-07-31 | £73,691 | £69,440     | -      | -         |
| 2024-07-31 | £65,049 | £47,333     | -      | -         |
| 2023-07-31 | £57,126 | £49,982     | -      | -         |
| 2022-07-31 | £21,912 | £15,890     | -      | -         |
| 2021-07-31 | £36,751 | £31,533     | -      | -         |
| 2020-07-31 | £23,089 | £17,210     | -      | -         |

## Trustees

| Name               | Role  | Appointed  |
|--------------------|-------|------------|
| Rev DANIEL KAVUMA  | Chair |            |
| Rev GODFREY MUKASA |       | 2013-01-06 |
| SARAH KAUMI KAVUMA |       |            |

**LIFE CHANGERS EMPOWERING MINISTRY**

England & Wales - Charity number 1129196

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# Accounts

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4/28/2026

# LIFE CHANGERS EMPOWERING MNISTRY

[TRUSTEES REPORT AND ANNUAL  
ACCOUNTS 2024-25

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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We have the pleasure of presenting the Management Committee's Annual Report for the year ended 31<sup>st</sup> July 2025

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE ORGANISATION, ITS MANAGEMENT COMMITTEE AND ADVISERS

Status

Life Changers Empowering Ministry is a charitable company limited by guarantee (registered in England and Wales, registration number 05743591) incorporated on 15 March 2006 and registered as a charity (number 1129196) on 17<sup>th</sup> April 2010.

The Charitable company was established under a Memorandum of Association, which established its objects and powers and is governed by its Articles of Association.

Trustees

Pastor Daniel Kavuma  
Mrs Sarah Kaumi  
Pastor Godfrey Mukasa

Secretary

Jessica Kibuuka

Office

Life Changers,  
3 Selbourne St  
Liverpool  
L8 1TX

Bankers

National Westminster Bank Plc

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The ministry is a company limited by guarantee, incorporated on 15 March 2006 and governed by its memorandum and charitable articles of association as amended by a special Resolution on 4<sup>th</sup> March 2009. The ministry was registered as a charity in England and Wales on 17<sup>th</sup> April 2009. The trustees, who are also the directors according to the company law, who served during the period, were:

Pastor Daniel Kavuma  
Mrs Sarah Kaumi  
Pastor Godfrey Mukasa

Members of the board of trustees elect trustees in a general meeting for three years. When electing Trustees, experience and occupational status are taken into consideration. During the period, the day-to-day management of activities was overseen by Pastor Daniel Kavuma.

All members of the company guarantee to contribute an amount not exceeding £1 in the event of a winding-up.

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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## *Organisational & Management structure*

To secure smooth operations of efficiency and effectiveness, we have continued to maintain flexible management structures at each level of our operational activities. Our structure is set up with a trustee board, a working administrative committee, and subsequent subcommittees. The key elements of our administrative committee structure include the following: the senior Pastor as the General Overseer, the Project Administrator, the Assistant Administrator, the music project director, the Men's Project Leader, the Women's Project Leader, the Youth Project Department Leaders, the children project leader, the welfare project leader, and the Community outreach leader. The committee has continued to hold regular meetings and liaise with the community to further community initiative programs.

## **OBJECTIVES AND ACTIVITIES**

The principal activity of the ministry is to awaken, equip, and empower its members with life-changing knowledge of the wisdom of Christ. Its mission is to improve, empower, and strengthen capacity building aimed at enhancing people's life chances. The ministry aims to accurately edify, renew, transform, and restore the lives of individuals to fulfil the God-given purpose in life while respecting the boundaries of culture and traditions. The main objectives of the ministry are summarised below:

- To share the Christian faith with everyone while respecting and acknowledging the existence of other religions and to extend a hand of cooperation regarding community collaboration efforts to enhance harmony within the community.
- To promote the benefits for the inhabitants of the Liverpool area, Merseyside, Northwest England, and the UK in general. Subsequently, subject to the deliberation and approval of the board of directors/trustees, areas of benefit shall be expanded to include an international global perspective.
- To bring the inhabitants and members together with the local authorities, government, voluntary and other organisations in a common effort to advance education, eradicate/reduce poverty and provide facilities in the interest of social welfare for recreation and other leisure time occupations to improve the conditions of life for the members in the catchment area;
- To establish or secure the establishment of a community projects centre alongside the faith ministry in furtherance and management of the same.

## Achievements and Performance for the Year 2024-25

### 1. Projects Overview

Projects remain central to the mission of Life Changers Empowering Ministry. Through both **Faith Projects** and **Community Projects**, we continue to address spiritual, social, and practical needs within our community. Each project is designed to advance the charity's objectives, strengthen community cohesion, and empower individuals to live transformed lives.

### 2. Faith-Based Projects

Our faith-based activities continue to be the heartbeat of the ministry. Throughout the year, we maintained:

- **Weekly Sunday Worship Services**
- **Wednesday Bible Study Sessions**
- **Monthly Prayer and Communion Services**
- **Quarterly Teaching Series focused on spiritual growth and discipleship**

These gatherings have remained consistent in attendance and impact. The teaching emphasis continues to centre on the **gospel of the grace of Jesus Christ**, helping believers understand their identity in Christ and the finished work of redemption.

#### Key Developments in 2024–25:

- A noticeable increase in new attendees and returning members
- Strengthened worship team participation and training
- Introduction of a **New Believers' Foundations Class**, which has helped integrate new members into the church family
- Enhanced pastoral care support for families and individuals facing personal challenges

These faith-based initiatives continue to shape a spiritually vibrant and supportive church community.

### 3. Community Projects

Our community outreach remains a vital expression of our mission. The projects we run aim to address deprivation, promote inclusion, and provide practical support to individuals and families.

#### 3.1 Hot Meal Community Project

Following the pause of the Food Share Project due to funding limitations, the **Hot Meal Initiative** has grown significantly and become one of the most impactful community activities of the year.

Every week, freshly prepared meals are served immediately after services to parishioners and community beneficiaries. This initiative has:

- Attracted new community members
- Strengthened relationships among families
- Provided a safe and warm environment for social interaction
- Supported individuals facing food insecurity

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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## Benefits Observed in 2024–25

### • Social Impact

- The project continues to foster a strong sense of belonging.
- Round-table dining has encouraged meaningful conversations and mutual support.
- Many isolated individuals have found community and friendship through this initiative.

### • Health and Well-being

- Access to nutritious meals has improved the well-being of beneficiaries.
- Families facing financial hardship have expressed relief and gratitude for consistent support.

### • Volunteer Empowerment

- Volunteers have grown in confidence, teamwork, and leadership.
- New volunteers have joined, expanding the project's capacity.

### • Skills Development

- Participants have developed skills in cooking, hospitality, organisation, and communication.
- Several volunteers have expressed interest in pursuing further training in catering and community work.

### • Community Strengthening

- Collaboration with local residents has increased awareness of neighbourhood needs.
- The project has strengthened local networks and encouraged collective action.

### • Environmental Benefits

- Continued reduction in food waste through responsible use of donated items.
- Parishioners have generously contributed resources and shared meals with neighbours in need.

The Hot Meal Project remains a shining example of compassion in action.

## 4. Additional Community Engagement

Beyond the hot meal initiative, the ministry has continued to support the community through:

- **Music and Creative Skills Workshops**
- **English and Maths Tuition Support**
- **Pastoral Counselling and Family Support**
- **Seasonal Outreach Events (Easter, Summer, Christmas)**

These activities have helped address isolation, educational gaps, and emotional needs within the community.

## 5. Year in Summary

The 2024–25 year has been marked by growth, resilience, and increased community engagement. Key achievements include:

- A significant rise in attendance at both faith-based and community events

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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- Successful delivery of all major services and outreach activities
- Strengthening of volunteer teams
- Increased visibility of the ministry within the local community
- Positive feedback from beneficiaries and parishioners

The ministry has continued to thrive despite financial challenges, demonstrating strong commitment and unity among members.

## 6. Key Highlights

### 1. Growth in Community Participation

The most notable highlight of the year has been the steady increase in community involvement. More individuals and families are benefiting from our services, which aligns with the charity's vision to empower and uplift the community.

### 2. Strengthened Volunteer Base

Volunteers have shown exceptional dedication, contributing to the smooth running of all projects.

### 3. Improved Organisational Structure

The ministry has taken steps to improve planning, communication, and project management.

### 4. Enhanced Worship and Teaching Experience

Worship services have grown in depth and participation, with new members joining the worship and media teams.

## 7. Sustainability

Sustainability remains a priority for the ministry. To ensure long-term stability:

- We continue to encourage **Gift Aid, pledges, offerings, and grants**.
- The ministry is actively exploring **funding opportunities** from local, regional, and national organisations.
- Plans are underway to host **fundraising events** that engage both the church and the wider community.
- The church halls remain available for **rental**, generating additional income to support maintenance and charitable activities.
- Financial commitments are regularly reviewed to ensure solvency and responsible stewardship.

Looking ahead, the ministry aims to strengthen its financial base to expand community projects and increase outreach capacity.

## 8. Looking Forward

The trustees remain committed to:

- Expanding the Hot Meal Project
- Relaunching the Food Share Project when funding allows
- Increasing partnerships with local organisations
- Enhancing discipleship and leadership development within the church

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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- Improving facilities to serve the community better
- Pursuing new grants and funding streams
- Growing the ministry's impact across Liverpool and beyond

The future is bright, and the ministry is well-positioned to continue transforming lives.

### **Weekly activities and services:**

- Worship services:
  - Sunday Morning Service 11 am (Children and Adult sessions)
  - Wednesday Bible Study and Prayer 6.30 pm
  - Saturday Choir Rehearsals 6:00 pm
- Project Activities:
  - Daily Food collections
  - Daily Food distributions.
  - Weekly Neighbourhood Outreach

### **Financial Review**

Total income for the period 2024-25 was £73,691, primarily comprised of donations received. Total expenditure for the period was £69,940.

On 31st July 2025, reserves stood at £148,075 (2024: £144,324 ) with no restricted funds.

### **Risk management**

The main risks to which the ministry is exposed, as identified by the Trustees, have been considered, and systems have been established to mitigate those risks.

### **Reserves Policy**

It is not anticipated that the ministry will hold reserves for long-term projects. The Committee seeks to obtain funding for activities and directly expend these in furtherance of the objects. At any time, reserves should be sufficient to ensure the ongoing operation of the ministry.

## **Plans for Future Periods (2024–2025)**

Life Changers Empowering Ministry remains committed to shaping inclusive, resilient, and empowered communities. Our vision for the coming year is to deepen our impact by strengthening community cohesion, expanding our services, and improving the infrastructure that supports our charitable work. We will continue to serve as a hub for integration, collaboration, and support—working closely with local residents, partner organisations, and beneficiaries to meet emerging needs.

Our plans include, but are not limited to, the following key areas:

### **1. Strengthening Food Support and Tackling Food Poverty**

Food poverty remains a significant challenge in our community, and LCEM is determined to expand its capacity to respond effectively.

#### **Planned Developments**

- **Reinstate and strengthen the Food Share Project** to complement the ongoing Hot Meal Initiative.
- **Acquire a dedicated van** to collect, transport, and distribute donated food resources more efficiently.
- **Increase volunteer recruitment** and ensure volunteers receive appropriate support, training, and expense coverage.
- **Maintain consistent preparation and distribution of hot meals** to beneficiaries, ensuring no one in our community goes hungry.

These efforts will help us reach more households, reduce food waste, and provide dignified support to those in need.

### **2. Expansion of Programmes and Full Utilisation of Premises**

We aim to maximise the use of our building and facilities to serve a wider range of community needs.

#### **Key Objectives**

- Increase the number and variety of programmes offered, including educational support, skills development, and social activities.
- Grow membership and participation across all age groups.
- Host more community events that promote integration, learning, and wellbeing.
- Ensure the premises are used at full capacity throughout the week for charitable and community-focused activities.

### **3. Strengthening Community Liaison and Partnerships**

Building strong relationships with local organisations is essential to our long-term success.

#### **Planned Actions**

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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- Expand networking with charities, community groups, and service providers.
- Offer **affordable space hire** within our building to organisations needing a venue for their activities.
- Improve existing feedback systems and introduce new research methods to better understand community needs.
- Conduct regular assessments to evaluate the effectiveness and impact of our programmes.

These steps will help us remain responsive, collaborative, and aligned with local priorities.

## 4. Developing a Robust Funding Strategy

To sustain and expand our charitable work, LCEM will pursue a more strategic approach to funding.

### Funding Priorities

- Apply for grants from local, regional, and national funding bodies.
- Strengthen internal fundraising efforts through events, campaigns, and partnerships.
- Encourage continued support through Gift Aid, pledges, and regular giving.
- Build a long-term financial plan that supports the growth of community projects.

A strong funding base will enable us to deliver high-impact services consistently.

## 5. Building Refurbishment and Renovation

Our building is central to our mission, and several areas require urgent attention to ensure safety, comfort, and functionality.

### Immediate Priorities

- **External Fabric Cladding:** The exterior cladding is deteriorating and requires urgent renovation to prevent further damage.
- **Roof Repairs:** Persistent leakages in the office and sanctuary areas must be addressed to protect the building and ensure safe use.
- **General Upgrades:** Additional improvements will be planned to support the expansion of community projects and increase accessibility.

Investing in the building ensures it remains a welcoming and functional space for all.

## 6. Strengthening Media, Communication, and Digital Engagement

Maintaining strong communication channels is essential for outreach, awareness, and community engagement.

### Media Platforms to Be Enhanced

1. Website – [www.lifechangers-ministry.com](http://www.lifechangers-ministry.com)

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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2. Facebook – [www.facebook.com/lifechangersempoweringcentre](http://www.facebook.com/lifechangersempoweringcentre)
3. Twitter – @LC\_Empowering
4. YouTube – Life Changers Empowering Centre
5. Instagram – @LCEMINISTRY

We will continue to use these platforms to:

- Promote our services and events
- Share updates and testimonies
- Conduct surveys and gather feedback
- Increase visibility within the local community

## 7. Broadcasting and Digital Ministry

Live streaming remains a powerful tool for reaching beneficiaries who cannot attend in person.

### Planned Improvements

- Enhance the quality of live-streamed services
- Expand digital content, including teachings, devotionals, and community updates
- Use online platforms to reach housebound individuals, new audiences, and the wider community

Digital ministry will continue to play a vital role in advancing our charitable objectives.

## 8. Publicity, Research, Marketing, and Evangelism

LCEM will continue to invest in effective communication and outreach strategies.

### Key Focus Areas

- Produce flyers, leaflets, event programmes, and other promotional materials
- Engage local communities through outreach events and partnerships
- Conduct regular research, including surveys and SWOT/PEST analyses, to guide decision-making
- Seek professional expertise where needed to enhance community engagement
- Remain open to adopting successful approaches used by other organisations

These efforts will help us remain relevant, informed, and impactful.

## A Vote of Thanks

The Board of Trustees, management committee, the entire LCEM church family, and all beneficiaries extend heartfelt appreciation to everyone who supported the ministry throughout 2024–25. Your generosity, time, and commitment have enabled us to continue serving our community with compassion

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2025

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and excellence. We are deeply grateful for your partnership and look forward to another year of meaningful impact.

### Signed on behalf of the Board of Trustees



.....  
**Pastor Daniel Kavuma**

**Trustee**

**Dated** ..... 28<sup>th</sup> April ..... **2026**



|                                   |            |    |                        |            |       |
|-----------------------------------|------------|----|------------------------|------------|-------|
| LIFE CHANGERS EMPOWERING MINISTRY |            |    | Charity No<br>(if any) | 1129196    | CC17a |
| Annual accounts for the period    |            |    |                        |            |       |
| Period start date                 | 01/08/2024 | To | Period end date        | 31/07/2025 |       |

## Section A Statement of financial activities

| Recommended categories by activity  | Details of own analysis | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |         |
|---|-------------------------|------|-------------------------|-------------------|----------------------|----------------------|----------------------|---------|
|   |                         |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |         |
|   |                         |      | F01                     | F02               | F03                  | F04                  | F05                  |         |
| <b>Incoming resources (Note 3)</b>  |                         |      |                         |                   |                      |                      |                      |         |
| <b>Incoming resources from generated funds</b>                                  |                         |      |                         |                   |                      |                      |                      |         |
|   |                         |      | -                       | -                 | -                    | -                    | -                    |         |
| Voluntary income  |                         | S01  | 73,166                  | 500               | -                    | 73,666               | 65,049               |         |
| Activities for generating funds   |                         | S02  | 25                      | -                 | -                    | 25                   |                      |         |
| Investment income   |                         | S03  |                         | -                 | -                    | -                    |                      |         |
| <b>Incoming resources from charitable activities</b>                            |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S04  | -                       | -                 | -                    | -                    |                      |         |
| <b>Other incoming resources</b>   |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S05  |                         | -                 | -                    | -                    |                      |         |
| <b>Total incoming resources</b>   |                         |      | S06                     | 73,191            | 500                  | -                    | 73,691               | 65,049  |
| <b>Resources expended (Notes 4-8)</b>   |                         |      |                         |                   |                      |                      |                      |         |
| <b>Costs of Generating Funds</b>  |                         |      |                         |                   |                      |                      |                      |         |
|   |                         |      | -                       | -                 | -                    | -                    |                      |         |
| Costs of generating voluntary income  |                         | S07  | 5,616                   | -                 | -                    | 5,616                | 3,017                |         |
| Fundraising trading costs   |                         | S08  |                         | -                 | -                    | -                    |                      |         |
| Investment management costs   |                         | S09  | -                       | -                 | -                    | -                    |                      |         |
| <b>Charitable activities</b>  |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S10  | 63,812                  | 500               | -                    | 64,312               | 44,127               |         |
| <b>Governance costs</b>   |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S11  |                         |                   | -                    | -                    |                      |         |
| <b>Other resources expended</b>   |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S12  | 12                      | -                 | -                    | 12                   | 189                  |         |
| <b>Total resources expended</b>   |                         |      | S13                     | 69,440            | 500                  | -                    | 69,940               | 47,333  |
| <b>Net incoming/(outgoing) resources before transfers</b>                       |                         |      | S14                     | 3,751             | -                    | -                    | 3,751                | 17,716  |
| <b>Gross transfers between funds</b>  |                         |      | S15                     |                   |                      | -                    | -                    |         |
| <b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b> |                         |      | S16                     | 3,751             | -                    | -                    | 3,751                | 17,716  |
| <b>Other recognised gains/(losses)</b>  |                         |      |                         |                   |                      |                      |                      |         |
|   |                         |      |                         |                   | -                    | -                    |                      |         |
| Gains and losses on revaluation of fixed assets for the charity's own use       |                         | S17  |                         |                   | -                    | -                    |                      |         |
| Gains and losses on investment assets   |                         | S18  |                         |                   | -                    | -                    |                      |         |
| <b>Net movement in funds</b>  |                         |      | S19                     | 3,751             | -                    | -                    | 3,751                | 17,716  |
| <b>Total funds brought forward</b>  |                         |      | S20                     | 144,324           |                      | -                    | 144,324              | 126,608 |
| <b>Total funds carried forward</b>  |                         |      | S21                     | 148,075           | -                    | -                    | 148,075              | 144,324 |

## Section B

## Balance sheet

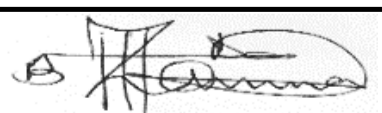
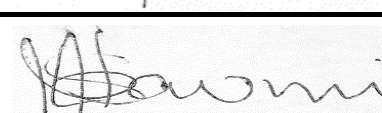
|   | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |
|---|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|   |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |
|   |      | F01                     | F02               | F03                  | F04                  | F05                  |
| <b>Fixed assets</b>   |      |                         |                   |                      |                      |                      |
| Tangible assets (Note 9)  | B01  | 149,063                 |                   | -                    | 149,063              | 143,568              |
|   | B02  | -                       | -                 | -                    | -                    | -                    |
| Investments (Note 10)   | B03  |                         | -                 | -                    | -                    | -                    |
|   | B04  | 149,063                 | -                 | -                    | 149,063              | 143,568              |
| <b>Current assets</b>   |      |                         |                   |                      |                      |                      |
| Stock and work in progress                                      | B05  | 999                     | -                 | -                    | 999                  | 999                  |
| Debtors (Note 11)   | B06  | 21,834                  | -                 | -                    | 21,834               | 19,774               |
| (Short term) investments  | B07  | 598                     | -                 | -                    | 598                  | 598                  |
| Cash at bank and in hand  | B08  | 15,955                  |                   | -                    | 15,955               | 17,861               |
| <b>Total current assets</b>                                     | B09  | 39,386                  | -                 | -                    | 39,386               | 39,232               |
| <b>Creditors: amounts falling due within one year</b> (Note 12) | B10  | 11,500                  |                   | -                    | 11,500               | 11,805               |
| <b>Net current assets/(liabilities)</b>                         | B11  | 27,886                  | -                 | -                    | 27,886               | 27,427               |
| <b>Total assets less current liabilities</b>                    | B12  | 176,949                 | -                 | -                    | 176,949              | 170,995              |
| <b>Creditors: amounts falling due after one year</b> (Note 12)  | B13  | 28,874                  |                   | -                    | 28,874               | 26,671               |
| <b>Provisions for liabilities and charges</b>                   | B14  |                         |                   | -                    | -                    |                      |
| <b>Net assets</b>   | B15  | 148,075                 | -                 | -                    | 148,075              | 144,324              |
| <b>Funds of the Charity</b>                                     |      |                         |                   |                      |                      |                      |
| Unrestricted funds  | B16  | 148,075                 |                   |                      | 148,075              | 77,551               |
|   | B17  |                         |                   |                      | -                    | 66,774               |
| Restricted income funds (Note 13)                               | B18  |                         |                   |                      | -                    |                      |
| Endowment funds (Note 13)                                       | B19  |                         |                   | -                    | -                    | -                    |
| <b>Total funds</b>  | B20  | 148,075                 | -                 | -                    | 148,075              | 144,324              |

For the year ending 31st July 2023 the Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' Responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

| Signature   | Print Name     | Date of approval |
|---|----------------|------------------|
|  | Daniel Kavuma  | 28/04/2026       |
|  | Sarah K. Kaumi | 28/04/2026       |

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

|   |
|---|
| ✓ |
|   |

 Accounting Standards;
- or 

|  |
|--|
|  |
|  |

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year ( § except for the following).

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Incomes and costs from satellite centres and subsidiaries added to last year accounts***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

|  | Analysis                                | This year<br>£ | Last year<br>£ |
|--|---|----------------|----------------|
| <b>Voluntary income</b>                              | Gifts Donations of Offerings and Tithes | 55,468         | 65,049         |
|  | Gift Aid                                | 17697.53       |                |
|  | City of Liverpool - Energy grant        | 500            |                |
|  | <b>Total</b>                            | 73,666         | 65,049         |
| <b>Activities for generating funds</b>               | Books                                   | 25             |                |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  | <b>Total</b>                            | 25             | -              |
| <b>Investment income</b>                             | Investment Returns                      |                |                |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  | <b>Total</b>                            | -              | -              |
| <b>Incoming resources from charitable activities</b> |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  | <b>Total</b>                            | -              | -              |

## Note 4

## Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

|   | Analysis                               | This year<br>£ | Last year<br>£ |
|---|--|----------------|----------------|
| <b>Costs of generating voluntary income</b> |  | -              | -              |
|   | <b>Total</b>                           | -              | -              |
| <b>Fundraising trading costs</b>            | Direct Event Costs                     | 3,020.00       | 4,291          |
|   | Charity Event Costs                    | 2,323.13       | 7,777          |
|   | Fees For Services                      | 273.29         | 1,780          |
|   | Evangelism Cards                       |                |                |
|   | Foodshare Project                      |                | 4,710          |
|   | <b>Total</b>                           | 5,616          | 18,558         |
| <b>Charitable activities</b>                | Gifts/Grants to Individuals            | 6605           | 800            |
|   | Visiting Minister Expenses             | 6381.8         | 3915           |
|   | Bereavement Costs                      | 1300           | 160            |
|   | FoodShare Project                      | 7651.64        | 3030           |
|   | Credit card repayments                 | 789.66         | 70             |
|   | Gift/Grants to institutions            | 50             | 332            |
|   | Casual Labour                          | 2755           | 2705           |
|   | Equipment Insurance                    | 10.5           |                |
|   | Vehicle running cost                   | 7836.37        | 3651.40        |
|   | Vehicle Hire                           | 200.51         |                |
|   | General Travel Expenses                | 1368.61        | 1607.89        |
|   | International travel                   | 790            | 631.44         |
|   | Subsistence Costs                      | 942.95         | 2497.62        |
|   | Drinking Water                         |                | 315            |
|   | Sunday School                          | 810            | 350            |
|   | Volunteer Expenses                     | 2630.72        | 2800.24        |
|   | Food Supplies                          | 7961.61        | 3567.34        |
|   | House Keeping Essential                | 1033.21        |                |
|   | Entertainment Expenses                 | 1963.11        |                |
|   | Electricity Mission house              | 350            | 280            |
|   | Electricity Church                     | 1892.47        | 1742.28        |
|   | Gas                                    | 576            | 67             |
|   | Gas Mission House                      | 370            | 200            |
|   | Water Rates                            | 282.93         | 380.47         |
|   | Rent/Hall hire                         | 494            | 810            |
|   | Caretaking                             | 1120.32        | 796.98         |
|   | Repairs & Maintenance                  | 298.28         | 3602.72        |
|   | Waste Disposal                         | 330            | 350            |
|   | Other Premises Cost                    | 1212.17        | 1936.53        |
|   | Tel/Broadband ie. Church & Mission Hse | 1378.71        | 726.77         |
|   | Printing / publications                | 484.51         | 618.94         |
|   | Devotional Publication                 | 173.08         |                |
|   | Postage                                | 46.94          | 315            |
| Stationary                                  | 238.99                                 | 131.91         |                |
| website                                     | 246.92                                 | 144.5          |                |
| Computer Software and Accessories           | 91.35                                  |                |                |
| Material cost                               |  | 1145           |                |
| Equipment Purchase                          | 223.58                                 | 1017.31        |                |
| Equipment Repair                            | 185                                    | 240            |                |
| Depre land / building                       | 2067                                   | 2067           |                |
| Depre office Equipment                      | 449.38                                 | 185.98         |                |
| Depre Music & choir instruments             | 450.48                                 | 563.1          |                |
| Depre Plant & machinery                     | 41.58                                  | 51.98          |                |
| <b>Governance costs</b>                     | Bank Charges                           | 12             | 48             |
|   | Mortgage interest                      |                |                |
|   | Account Interest Paid                  | 167.14         |                |
|   | Trustees Meeting Exp                   |                | 260            |
|   | Other fees                             | 48             | 13             |
|   | <b>Total</b>                           | 64,312         | 44,127         |

|                          |                     |           |            |
|--------------------------|---------------------|-----------|------------|
| Other Resources Expended | Fines and Penalties | 12        | 189        |
|                          | <b>Total</b>        | <b>12</b> | <b>189</b> |

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

|  |   |
|--|---|
| <b>Recognition of incoming resources</b>                 | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                   |
| <b>Incoming resources with related expenditure</b>       | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.   |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.   |
| <b>Tax reclaims on donations and gifts</b>               | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.  |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the related goods or services have been delivered.   |
| <b>Gifts in kind</b>                                     | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.<br><br>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.<br><br>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| <b>Donated services and facilities</b>                   | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   |
| <b>Investment income</b>                                 | This is included in the accounts when receivable.   |
| <b>Investment gains and losses</b>                       | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.   |

**EXPENDITURE AND LIABILITIES**

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.   |
| <b>Governance costs</b>                              | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  |
| <b>Grants payable without performance conditions</b> | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.  |
| <b>Support Costs</b>                                 | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

**ASSETS**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.                            |
| <b>Investments</b>                              | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| <b>Stocks and work in progress</b>              | These are valued at the lower of cost or market value.   |

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

|  |
|--|
|  |
|--|

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

| Support cost type   | Fundraising activity<br>£ | Charitable Activity<br>£ | Governance Activity<br>£ | Total Cost<br>£ |
|---------------------|---------------------------|--------------------------|--------------------------|-----------------|
| Foodshare Project   |                           | -                        | -                        | -               |
| Fees for Services   | 273                       | -                        | -                        | 273             |
| Direct Event Costs  | -                         | 3,020                    | -                        | 3,020           |
| Charity Event costs | -                         | 2,323                    | -                        | 2,323           |
|                     | -                         | -                        | -                        | -               |
|                     | -                         | -                        | -                        | -               |
|                     | -                         | -                        | -                        | -               |
| <b>Total</b>        | <b>273</b>                | <b>5,343</b>             | <b>-</b>                 | <b>5,616</b>    |

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
| none      | none      |
| none      | none      |
| £         |           |

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| none           | none           |
|                |                |

**Note 7**                      **Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Gross wages, salaries and benefits in kind (Volunteers) | -              |                |
| Employer's National Insurance costs                     | -              | -              |
| Pension costs   | -              | -              |
| <b>Total staff costs</b>                                |                | -              |

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   |                     |
| Charitable Activities |                     | 3                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | -                   | 3                   |

During this period Pastor Daniel Kavuma was employed and paid for his administrative and clergy services by the charity according to the provision in the governing document.

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

|  |
|--|
|  |
|--|

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year         |                |                |
| The amount of any contributions outstanding at the year end |                |                |
| The amount of any contributions prepaid at the year end     |                |                |



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

|                         | Freehold land<br>& buildings | Music & Choir<br>Instruments | Plant,<br>machinery<br>and motor<br>vehicles | Fixtures,<br>fittings and<br>equipment | Payments on<br>account and<br>assets under<br>construction | Total   |
|-------------------------|------------------------------|------------------------------|--|--|--|---------|
|                         | £                            | £                            | £  | £                                      | £  | £       |
| Balance brought forward | 165,519                      | 14,936                       | 644  | 10,581                                 | -  | 191,680 |
| Additions               | 7,500                        |                              |  | 1,503                                  | -  | 9,003   |
| Revaluations            | -                            | -                            | -  | -                                      | -  | -       |
| Disposals               | -                            | -                            | -  | -                                      | -  | -       |
| Transfers *             | -                            | -                            | -  | -                                      | -  | -       |
| Balance carried forward | 173,019                      | 14,936                       | 644  | 12,084                                 | -  | 200,683 |

**9.2 Accumulated depreciation and impairment provisions**

|                |    |     |     |     |          |
|----------------|----|-----|-----|-----|----------|
| <b>**Basis</b> | SL | RB  | RB  | RB  | SL or RB |
| <b>** Rate</b> | 2% | 20% | 20% | 20% |          |

|                              |        |        |     |        |   |        |
|------------------------------|--------|--------|-----|--------|---|--------|
| Balance brought forward      | 24,905 | 12,684 | 436 | 9,837  | - | 47,862 |
| Depreciation charge for year | 2,067  | 450    | 42  | 449    | - | 3,008  |
| Impairment provisions        | -      | -      | -   | -      | - | -      |
| Revaluations                 | -      | -      | -   | -      | - | -      |
| Disposals                    | -      | -      | -   | -      | - | -      |
| Transfers*                   | -      | -      | -   | -      | - | -      |
| Balance carried forward      | 26,972 | 13,134 | 478 | 10,286 | - | 50,870 |

**9.3 Net book value**

|                 |         |       |     |       |   |         |
|-----------------|---------|-------|-----|-------|---|---------|
| Brought forward | 140,614 | 2,252 | 208 | 744   | - | 143,818 |
| Carried forward | 146,047 | 1,802 | 166 | 1,798 | - | 149,813 |

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

|  |
|--|
|  |
|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

|   | £ |
|---|---|
| Carrying (market) value at beginning of year        | - |
| <b>Add:</b> additions to investments at cost        | - |
| <b>Less:</b> disposals at carrying value            | - |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year              | - |

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments****Investment properties**

**Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes**

**Investments in subsidiary or connected undertakings and companies**

**Securities not listed on a recognised Stock Exchange**

**Cash held as part of the investment portfolio**

**Other investments**

|              | 10.2<br>Market value<br>at year end<br>£ | 10.3<br>Income from<br>investments for<br>the year<br>£ |
|--------------|--|---|
|              | -  | -   |
|              | -  | -   |
|              | -  | -   |
|              | -  | -   |
|              | -  | -   |
| <b>Total</b> | -  | -   |

**10.4 Material investment holdings**

**If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.**

**Investment held**

**Market Value**

|  |
|--|
|  |
|  |

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

|   | Amounts falling due within one year |                  | Amounts falling due after more than one year |                |
|---|-------------------------------------|------------------|--|----------------|
|   | This year<br>£                      | Last year<br>£   | This year<br>£                               | Last year<br>£ |
| Gift Aid  | 20494.97                            | 18434.85         |  |                |
| Trade debtors   | -                                   | -                | -  | -              |
| Amounts due from subsidiary and associated undertakings |                                     |                  | -  | -              |
| Other debtors   | 1339.5                              | 1,339.50         | -  | -              |
| Prepayments and accrued income                          | -                                   |                  | -  | -              |
| <b>Total</b>  | <b>21,834.47</b>                    | <b>19,774.35</b> | <b>-</b>                                     | <b>-</b>       |

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|   | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|---|-------------------------------------|----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Loans and overdrafts                                  | 7913.77                             | 8,609          | 27274.23                                     | 26,579         |
| Trade creditors                                       | 1,881                               | 1,600          | 612  |                |
| Amounts due to subsidiary and associated undertakings |                                     | 1,116          |  | 92             |
| Other creditors: Cards                                | 480                                 | 480            | -  |                |
| Cards   | 1,225                               |                |  |                |
| Accruals and deferred income                          | -                                   | -              | -  | -              |
| <b>Total</b>  | <b>11,500.00</b>                    | <b>11,805</b>  | <b>27,886.35</b>                             | <b>26,671</b>  |

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

*A loan facility of £93,750 with an interest rate 4.5% was arranged with HSBC plc in 2010 to assist in the acquisition of the former St. Margaret's Hall. The debt is secured against the freehold property and is payable in 15 years by monthly instalments.*

**Section C****Notes to the accounts****(cont)****Note 13 Endowment and restricted income funds***Please complete this section if the charity has any endowment or restricted income funds.***13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name    | Type PE, EE<br>or R | Purpose and Restrictions |
|--------------|---------------------|--------------------------|
| Project Fund | R                   | Foodshare Project funds  |
|              | R                   | Music Project            |
|              | R                   | Tuition Project          |
|              |                     |                          |
|              |                     |                          |
|              |                     |                          |

**13.2 Movements of major funds***Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

| Fund names         | Fund<br>balances<br>brought<br>forward<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| General            |   |                            |                            |                |                          | -   |
| Projects           |   | -                          | -                          |                | -                        | -   |
| building           | -   |                            |                            |                | -                        | -   |
| Children fund      | -   | -                          | -                          | -              | -                        | -   |
| Conference         |   | -                          | -                          | -              | -                        | -   |
| Equipment          | -   | -                          | -                          | -              | -                        | -   |
| <b>Total Funds</b> | -   | -                          | -                          | -              | -                        | -   |

**13.3 Transfers between funds***Please give details of any transfers between funds.*

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|------------------|----------------|--------|--------|
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |

**Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value |                |
|------------------------------------|--|-------------------------------|----------------|
|                                    |  | This year<br>£                | Last year<br>£ |
| none                               | none   | none                          |                |
|                                    |  |                               |                |
|                                    |  |                               |                |

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

|                                       | Name of trustee or connected party | Legal authority | Amount owing   |                |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
|                                       |                                    |                 | This year<br>£ | Last year<br>£ |
| Due to trustees and related parties   |                                    |                 |                |                |
|                                       |                                    |                 |                |                |
| Due from trustees and related parties |                                    |                 |                |                |

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year<br>£ | Last year<br>£ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
| none                                 | none                    | none                              | none           |                |
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

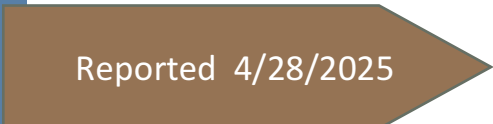
**LIFE CHANGERS EMPOWERING MINISTRY**

England & Wales - Charity number 1129196

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# Accounts

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Reported 4/28/2025

# LIFE CHANGERS EMPOWERING MNISTRY

[TRUSTEES REPORT AND ANNUAL  
ACCOUNTS 2023-24]



Life Changers Empowering Ministry  
END OF YEAR FINANCIAL REPORT 2023-24

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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We have the pleasure of presenting the Management Committee's Annual Report for the year ended 31<sup>st</sup> July 2024

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE ORGANISATION, ITS MANAGEMENT COMMITTEE AND ADVISERS

### Status

Life Changers Empowering Ministry is a charitable company limited by guarantee (registered in England and Wales, registration number 05743591) incorporated on 15 March 2006 and registered as a charity (number 1129196) on 17<sup>th</sup> April 2010.

The Charitable company was established under a Memorandum of Association, which established its objects and powers and is governed by its Articles of Association.

### Trustees

Pastor Daniel Kavuma  
Mrs Sarah Kaumi  
Pastor Godfrey Mukasa

### Secretary

Jessica Kibuuka

### Office

Life Changers,  
3 Selbourne St  
Liverpool  
L8 1TX

### Bankers

National Westminster Bank Plc  
Old Swan Branch, 509 Prescot Road, Liverpool, L13 3BZ

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The ministry is a company limited by guarantee, incorporated on 15 March 2006 and governed by its memorandum and charitable articles of association as amended by a special Resolution on 4<sup>th</sup> March 2009. The ministry was registered as a charity in England and Wales on 17<sup>th</sup> April 2009. The trustees, who are also the directors according to the company law, who served during the period, were:

Pastor Daniel Kavuma  
Mrs Sarah Kaumi  
Pastor Godfrey Mukasa

Members of the board of trustees elect trustees in a general meeting for three years. When electing Trustees, experience and occupational status are taken into consideration. During the period, the day-to-day management of activities was overseen by Pastor Daniel Kavuma.

All members of the company guarantee to contribute an amount not exceeding £1 in the event of a winding-up.

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# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES 'REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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## *Organisational & Management structure*

To secure smooth operations of efficiency and effectiveness, we have continued to maintain flexible management structures at each level of our operational activities. Our structure is set up with a trustee board, a working administrative committee, and subsequent subcommittees. The key elements of our administrative committee structure include the following: the senior Pastor as the General Overseer, the Project Administrator, the Assistant Administrator, the music project director, the Men's Project Leader, the women's project leader, the youth project department leaders, the children project leader, welfare project leader, and the Community outreach leader. The committee has continued to hold regular meetings and liaise with the community to further community initiative programs.

## **OBJECTIVES AND ACTIVITIES**

The principal activity of the ministry is to awaken, equip, and empower its members with life-changing knowledge of the wisdom of Christ. Its mission is to improve, empower, and strengthen capacity building aimed at enhancing people's life chances. The ministry aims to accurately edify, renew, transform, and restore the lives of individuals to fulfil the God-given purpose in life while respecting the boundaries of culture and traditions. The main objectives of the ministry are summarised below:

- To share the Christian faith with everyone while respecting and acknowledging the existence of other religions and to extend a hand of cooperation regarding community collaboration efforts to enhance harmony within the community.
- To promote the benefits for the inhabitants of the Liverpool area, Merseyside, North West England, and the UK in general. Subsequently, subject to the deliberation and approval of the board of directors/trustees, areas of benefit shall be expanded to include an international global perspective.
- To bring the inhabitants and members with the local authorities, government, voluntary and other organisations in a common effort to advance education, eradicate/reduce poverty and provide facilities in the interest of social welfare for recreation and other leisure time occupations to improve the conditions of life for the members in the catchments area;
- To establish or secure the establishment of a community projects centre alongside the faith ministry in furtherance and manage the same.

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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## ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

### Projects

Projects are at the heart of the activities we run in Life Changers Empowering Ministry. It is through projects that we advance and achieve the objectives of the charity, to tackle the needs of our communities. Life Changers runs two arms of projects, the Faith Projects and the Community Projects.

#### Faith-based Projects.

The organisation has maintained a regular schedule of worship services every Sunday and Bible study services every Wednesday. These faith-based activities focus on teaching the principles of the gospel of the grace of Jesus Christ. Members participate in these sessions to gain knowledge about the finished works of Christ, which serve as the foundation of Christian teachings.

#### Community Projects

Outreach community projects are a great tool we use to tackle various needs in our community. The general projects we run are inclusive and aimed at targeting a wide range of deprivation in the community. These include food poverty, isolation, Music skills and English and Math tuition.

#### Food Share Project

The Food Share Project aims to eradicate food poverty by redistributing donated food resources to the community. However, during a recent period, the project was paused due to insufficient funding to meet its demands. In its place, a hot meal initiative was introduced, where meals prepared on-site are served to parishioners and community beneficiaries immediately after services. This new program has attracted many new faces and has helped families forge friendships with one another. Some of the benefits realised in the project include the following:

Running a hot meal community project can have profound and wide-reaching benefits, including:

##### **Social Impact:**

- The project has fostered a sense of community by bringing people together in a supportive environment. As they sit on round tables sharing meals, beneficiaries share supportive knowledge.
- At first hand, it is evident to see that the project provides vital assistance to individuals facing food insecurity, homelessness, or financial struggles.

##### **Health Benefits:**

- The project aims to provide healthy food that ensures access to nutritious meals for those who might not otherwise afford them, improving overall health and well-being.

##### **Personal Fulfilment:**

- The project offers volunteers a chance to make a tangible difference, which has boosted their sense of purpose and satisfaction.

##### **Skill Development:**

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES 'REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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- The project helps volunteers and organisers build skills in areas like cooking, logistics, team management, and communication. It has been fun seeing introverted members become outgoing and easily relate with others as their skills begin to shine outward.

### **Community Strength:**

- The project has greatly encouraged collaboration, strengthened local networks, and raised awareness about social issues, prompting collective action. More people are aware of what is happening in the neighbourhood because of the collaboration forged at the tables.

### **Environmental Benefits:**

- Parishioners have been generous in donating their resources to the projects. Others have packed food to take to beneficiaries they know are in need. This has reduced food waste by utilising surplus food or donations from local businesses.

Great things for our community have come out of the hot meal project.

## **The Year in Summary**

The year was a great success in general. We saw an increase in foot traffic coming through our doors. We were able to hold all the major services planned. The after-service food project was a great success, as many parishioners and beneficiaries of the community fully engaged in the activities of the project.

### **KEY HIGHLIGHTS**

1. Increase of Community Participation has been the key highlight of the year. Having our services to benefit the increasing number of people in the community is such a rewarding achievement. As our activities rely on the gathering of people, an increase of members attending is greatly beneficial to the charity's vision and purpose.

### **Sustainability**

Sustainable income is central to the church's operations, ensuring that we can meet the needs of every project. Therefore, the church continuously evaluates its financial commitments to remain solvent. We encourage Gift Aid donations, pledges, grants, and various offerings to improve our cash flow and income.

Looking ahead, we aim to rigorously prepare the church to pursue funding opportunities from local, regional, and national charities to support our community projects. Fundraising events, especially those that involve collaboration with the wider community, will also play a crucial role in enhancing the organisation's finances.

To further increase sustainability, the church is open to renting out its halls, generating funds for maintenance and productive charitable work.

### **Weekly activities and services:**

- Worship services:
  - o Sunday Morning Service 11 am (Children and Adult sessions)
  - o Wednesday Bible Study and Prayer 6.30 pm
  - o Saturday Choir Rehearsals 6:00 pm
- Project Activities:
  - o Daily Food collections

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES 'REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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- Daily Food distributions.
- Weekly Neighbourhood Outreach

## **Financial Review**

Total income for the period 2023-24 was £65,409, primarily comprised of donations received. Total expenditure for the period was £47,333.

On 31st July 2024, reserves stood at £ 144,324 (2023: £126,608) with no restricted funds.

## **Risk management**

The main risks to which the ministry is exposed, as identified by the Trustees, have been considered, and systems have been established to mitigate those risks.

## **Reserves Policy**

It is not anticipated that the ministry will hold reserves for long-term projects. The Committee seeks to obtain funding for activities and directly expend these in furtherance of the objects. At any time, reserves should be sufficient to ensure the ongoing operation of the ministry.

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES 'REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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## Plans for future periods

We will continue to aim at helping to shape tolerant communities, working together to promote social cohesion and social integration at all participatory levels of engagement, by providing a hub for integration. Working with the community is vital to our success in achieving these goals.

Key elements of the future works include the following, but they are by no means exhaustive:

### **Strengthen the Food-share Project to tackle Food poverty in the community.**

- Acquire a Van to collect and deliver donated food resources
- Increase Volunteers and meet corresponding volunteer expenses.
- Consistently prepare and supply hot meals to beneficiaries

Expansion of programmes, full capacity utilisation of premises, increased membership and events that meet the needs of the community.

Expand and improve Community liaison and involvement (participatory roles in joint activities)

- **Increase networking with other organisations.** We plan to let out space in our building to other organisations that need room for doing their activities.
- Improve existing and introduce effective feedback and research methods

Developing robust funding regime prospects (strategic funding application) to help meet the cost needs of community projects.

Refurbishment and renovation of the acquired building to accommodate the planned community projects. It is crucial to note that the following needs immediate attention:

- **External fabric cladding:** The building's external fabric is in desperate need of renovation. The cladding is deteriorating rapidly.
- **Repair Roof Leakages** – office and sanctuary areas need repairs.

We will also aim to keep our connections with the community by strengthening our media platforms, which include but are not limited to:

1. Our website – [www.lifechangers-ministry.com](http://www.lifechangers-ministry.com)
2. Our Facebook page – [www.facebook.com/lifechangersempoweringcentre](http://www.facebook.com/lifechangersempoweringcentre)
3. Twitter - @LC\_Empowering
4. YouTube Channel – Life Changers Empowering Centre
5. Instagram - @LCEMINISTRY

Promoting our services through media platforms makes beneficiaries in our locality aware of the services we offer. Where possible we use these platforms to carry out surveys that reveal the impact of our services.

### **Broadcast**

Using the available media platforms, we intend to broadcast a live stream of our services. In the modern trend, Live streaming has proved to be of great value in advancing Charity objectives. We will be able to reach our beneficiaries in the comfort of their homes.

### ***Publicity, Research, Marketing and Evangelism***

Life Changers Empowering Ministry (LCEM) is committed to advancing its mission through effective publicity and evangelism strategies. The organisation plans to create a variety of materials, including

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES 'REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024

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flyers, leaflets, event programs, and other literature, to promote its activities and operations. This marketing effort will aim to engage the community and invite participation in the church's initiatives.

As part of its publicity strategy, LCEM will actively engage with local communities and forge partnerships with relevant agencies to raise awareness about its programs and services. The organisation recognises the importance of research and evaluation in developing effective strategies and will conduct regular assessments to gather insights. This research may involve questionnaire surveys, word-of-mouth feedback, and an analysis of the organisation's strengths, weaknesses, opportunities, and threats (SWOT), as well as examining political, economic, social, and technological (PEST) factors that may influence its operations.

In alignment with its community projects, LCEM intends to seek out professional expertise when necessary to enhance community engagement efforts. The organisation remains flexible and open to adopting successful approaches used by others in similar contexts.

## A vote of thanks

The Board of Trustees and management committee, the entire church of LCEM, and the beneficiaries of services extend their appreciation to all who have enabled the organisation to offer its activities to the community in the year 2023-24. We thank you for responding to our needs when we needed you most.

**Signed on behalf of the Board of Trustees**



.....  
**Pastor Daniel Kavuma**

**Trustee**

**Dated ..... 28<sup>th</sup> April 2025**

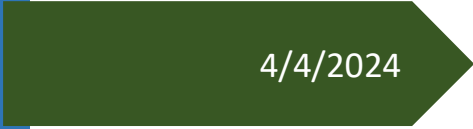

**LIFE CHANGERS EMPOWERING MINISTRY**

England & Wales - Charity number 1129196

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# Accounts

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4/4/2024

# LIFE CHANGERS EMPOWERING MNISTRY

[TRUSTEES REPORT AND ANNUAL  
ACCOUNTS 2022-23]

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023

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We have the pleasure of presenting the Management Committee's Annual Report for the year ended 31<sup>st</sup> July 2023

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE ORGANISATION, ITS MANAGEMENT COMMITTEE AND ADVISERS

#### Status

Life Changers Empowering Ministry is a charitable company limited by guarantee, (registered in England and Wales, registration number 05743591) incorporated on 15 March 2006 and registered as a charity (number 1129196) on 17<sup>th</sup> April 2010.

The Charitable company was established under a Memorandum of Association, which established the objects and powers of the company and is governed by its Articles of Association.

#### Trustees

Pastor Daniel Kavuma  
Mrs Sarah Kaumi Kavuma  
Pastor Godfrey Mukasa

#### Office

Life Changers,  
3 Selbourne St  
Liverpool  
L8 1TX

#### Bankers

HSBC Bank plc  
99-101 LORD Street, Liverpool, L2 6PG

National Westminster Bank Plc  
Old Swan Branch, 509 Prescott Road, Liverpool, L13 3BZ

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The ministry is a company limited by guarantee, incorporated on 15 March 2006 and governed by its memorandum and charitable articles of association as amended by special Resolution on 4<sup>th</sup> March 2009. The ministry was registered as a charity in England and Wales on 17<sup>th</sup> April 2009. The trustees, who are also the directors according to the company law, who served during the period, were:

Pastor Daniel Kavuma  
Mrs Sarah Kaumi  
Pastor Godfrey Mukasa

Trustees are elected by members of the board of trustees in a general meeting for a period of three years. When electing Trustees experience and occupational status are taken into consideration. During the period, the day-to-day management of activities was overseen by Pastor Daniel Kavuma.

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023

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All members of the company guarantee to contribute an amount not exceeding £1 in the event of a winding-up.

### *Organisational & Management structure*

To secure smooth operations of efficiency and effectiveness, we have continued to maintain flexible management structures at each level of our operational activities. Our structure is set up with a trustee board, a working administrative committee, and subsequent subcommittees. The key elements of our administrative committee structure include the following: the senior Pastor as the General Overseer, the Project Administrator, the Assistant Administrator, the music project director, the Men's Project Leader, the women's project leader, the youth project department leaders, the children project leader, welfare project leader, and the Community outreach leader. The committee has continued to hold regular meetings and liaise with the community to further community initiative programs.

### **OBJECTIVES AND ACTIVITIES**

The principal activity of the ministry is to awaken, equip and empower its members with life-changing knowledge of the wisdom of Christ. Its mission is to improve, empower and strengthen capacity building aimed at improving peoples' life chances. The ministry is aimed to accurately edify, renew, transform, and restore the lives of individuals to the objective of achieving the God-given purpose in life whilst respecting the boundaries of culture and traditions. The main objectives of the ministry are summarised below:

- To preach the Christian faith to all whilst respecting and acknowledging the existence of other religious faiths and to extend a hand of cooperation in terms of community collaboration activities, to improve harmony within the community.
- To promote the benefit of the inhabitants of the Liverpool area, Merseyside, North West England, and the UK in general. Thereafter subject to the deliberation and approval of the board of directors/trustees, areas of benefit shall be expanded to include an international global perspective.
- To bring the inhabitants and members with the local authorities, government, voluntary and other organisations in a common effort to advance education, eradicate/reduce poverty and provide facilities in the interest of social welfare for recreation and other leisure time occupations to improve the conditions of life for the members in the catchments area;
- To establish or secure the establishment of a community projects centre alongside the faith ministry in furtherance and manage the same.

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023

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## ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

### Projects

Projects are at the heart of the activities we run in Life Changers Empowering Ministry. It is through projects that we advance and achieve the objectives of the charity, to tackle the needs of our communities. Life Changers runs two arms of projects, the Faith Projects and the Community Projects.

#### Faith-based Projects.

This is the core of our activities. During this period we have successfully held worship service every Sunday and Bible Study Services every Wednesday. Our Faith-based activities are aimed at teaching the gospel of the grace of our Lord Jesus Christ. Our Members are enriched and edified with the knowledge of the finished works of Christ as the source of all Christian blessedness.

#### Community Projects

Outreach community projects are a great tool we use to tackle various needs in our community. The general projects we run are inclusive and aimed at targeting a wide range of deprivation in the community. These include food poverty, isolation, Music skills and English and Math tuition.

#### Food Share Project

The Food Share Project is a food poverty eradication project that redistributes donated food resources to the community. We work in collaboration with **Fareshare UK**, which provides the food resources we redistribute to deprived families in the community. This project has been of great help in minimising food waste and helping households feed their families as they cope with the cost of living. This in turn has improved the general health of beneficiaries. We are forever grateful to Benefact Trust and the Albert Hunt Foundation who offered grants towards the food project. Their help contributed significantly to the sustainability of the project.

### The Year in Summary

This has been a year of recouping and regaining what the COVID restrictions took from us. It has been a year of restarting and restructuring to regain the momentum needed in running projects and services to coincide with beneficiaries' participation behaviours. As COVID restrictions introduced us to ways of steaming services online, it inversely made some beneficiaries avoid gatherings and adopt to online services. This has been a year of reaching out to reintroduce our missions to communities as we encourage participation in our worship services.

### KEY HIGHLIGHTS

1. Membership increase has been the key highlight of the year. Having our services to benefit the increasing numbers of people in the community is such a rewarding achievement. As our activities rely on the gathering of people, an increase of members attending is greatly beneficial to the charity's vision and purpose.

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023

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### **Sustainability**

Sustainable income is at the heart of the church operations, to raise income that meets the needs of every project activity. The church therefore always continues to make vital critical assessments and reappraisals of its financial commitments to remain solvent. We encourage Gift aid donations, pledges, grants, and several offerings to boost cash flow and income. A much bigger perspective is to start rigorously to prepare the church for taking such opportunities of applying for funding with local, regional, and national large charity donors to facilitate our community projects sector of the organisation. Fundraising events particularly with collaboration and invitations with the wider communities will also play an incredibly significant role in boosting the finances of the organisation.

To raise income for sustainability, the church is prepared to hire out its halls for remuneration for maintenance and productive charitable work.

### **Weekly activities and services:**

- Worship services:
  - o Sunday Morning Service 11 am (Children and Adult sessions)
  - o Wednesday Bible Study and Prayer 6.30 pm
  - o Saturday Choir Rehearsals 6:00 pm
- Project Activities:
  - o Daily Food collections
  - o Daily Food distributions.
  - o Weekly Neighbourhood Outreach

### **Financial Review**

Total Income for the period was £57,126 comprising primarily of donations received. Total expenditure for the period was £47,982.

On 31st July 2023 reserves stood at £ 123,640 (2022: £116,783) of which £239 (2022: £239) represented restricted funds. Details of each restricted fund are shown in Note 13 to the accounts.

### **Risk management**

The main risks, to which the ministry is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### **Reserves Policy**

It is not anticipated that the ministry will hold reserves for long-term projects. The Committee seeks to obtain funding for activities and directly expend these in furtherance of the objects. At any time, reserves should be sufficient to ensure the ongoing operation of the ministry.

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023

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### Plans for future periods

The priority for our immediate plans is to refurbish the building we use for our activities. We aim to raise funds through in-house collections and grant applications.

In general, the overall vision and mission are still the same which are capsulated in one statement: ***Empowering lives for positive change***. We continue to look at problem-solving ways to adapt, be flexible, and be swift in response to the change both within our organisation and externally in the local community. One of our key goals this year was to engage broadly with the local community and groups to tackle and alleviate food poverty, which we have done through the Food-share project.

We will continue to aim at helping to shape tolerant communities, working together to promote social cohesion and social integration at all participatory levels of engagement, by providing a hub for integration. Working with the community is vital to our success in achieving these goals.

Key elements of the future works include the following, but they are by no means exhaustive:

- **Strengthen the Food-share Project to tackle Food poverty in the community.**
  - Acquire Van to collect and deliver donated food resources
  - Increase Volunteers and meet corresponding volunteer expenses.
  - Consistently prepare and supply hot meals to beneficiaries
- Expansion of programmes, full capacity utilisation of premises, increased membership and events that meet the needs of the community.
- Expand and improve Community liaison and involvement (participatory roles in joint activities)
  - **Increase networking with other organisations.** We plan to let out space in our building to other organisations that need room for doing their activities
  - Improve existing and introduce effective feedback and research methods
- Developing robust funding regime prospects (strategic funding application) to help meet the cost needs of community projects.
- Refurbishment and renovation of the acquired building to accommodate the planned community projects. It is crucial to note that the following needs immediate attention:
  - **External fabric cladding:** The building's external fabric is in desperate need of renovation. The cladding is deteriorating rapidly.
  - **Repair Roof Leakages** – office and sanctuary areas need repairs.

We will also aim to keep our connections with the community by strengthening our media platforms, which include but are not limited to:

1. Our website – [www.lifechangers-ministry.com](http://www.lifechangers-ministry.com)
2. Our Facebook page – [www.facebook.com/lifechangersempoweringcentre](http://www.facebook.com/lifechangersempoweringcentre)
3. Twitter - @LC\_Empowering
4. YouTube Channel – Life Changers Empowering Centre
5. Instagram - @LCMINISTRY

Promoting our services through media platforms makes beneficiaries in our locality aware of the services we offer. Where possible we use these platforms to carry out surveys that reveal the impact of our services.

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2023

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## **Broadcast**

Using the available media platforms, we intend to broadcast a live stream of our services. In the modern trend, Live streaming has proved to be of great value in advancing Charity objectives. We will be able to reach our beneficiaries in the comfort of their homes.

## ***Publicity, Research, Marketing and Evangelism***

Like any other organisation, Life Changers Empowering Ministry aims to advance its objectives through publicity and evangelism strategies. We will continue to produce a publication of flyers, leaflets, event programs and general literature to market and publicise the church organisation, its activities and mode of operations in a timely fashion. We intend to carry out public awareness of LCEM and its activities in the way of invitation to participation.

Our publicity strategy will require us to participate in the engagement and education of local communities and partnerships with local agencies.

We intend to carry out regular research work and evaluation performances to develop sound and workable strategies. Our research shall include questionnaire surveys, word of mouth, and analysis of our SWOT (strengths, weakness, opportunities, and threats) and PEST (political, economic, social, and technical) influences on the organisation.

In line with community projects, we intend to seek professional expertise and help towards engaging the community whenever necessary. We intend to be open and adaptable to trends of approach that work elsewhere.

## **A vote of thanks**

The Board of Trustees and management committee, the entire church of LCEM, and the beneficiaries of services extend their appreciation to all who have enabled the organisation to offer its activities to the community in the year 2022-23. We are grateful to especially **FareshareUK**, who have helped us reach our beneficiaries with donated food, and **Benefact Trust**, which always offers grant help towards projects when requested. We are grateful to the **Albert Hunt Foundation** who came to our aid with a grate to support our food project. We thank you for responding to our needs when we needed you most.

## **Signed on behalf of the Board of Trustees**



.....  
**Pastor Daniel Kavuma**

**Trustee**

**Dated** ..... 04<sup>th</sup> April ..... **2024**



|                                   |            |    |                        |            |       |
|-----------------------------------|------------|----|------------------------|------------|-------|
| LIFE CHANGERS EMPOWERING MINISTRY |            |    | Charity No<br>(if any) | 1129196    | CC17a |
| Annual accounts for the period    |            |    |                        |            |       |
| Period start date                 | 01/08/2022 | To | Period end date        | 31/07/2023 |       |

## Section A Statement of financial activities

| Recommended categories by activity  | Details of own analysis | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|   |                         |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |
|   |                         |      | F01                     | F02               | F03                  | F04                  | F05                  |
| <b>Incoming resources (Note 3)</b>  |                         |      |                         |                   |                      |                      |                      |
| <b>Incoming resources from generated funds</b>                                  |                         |      | -                       | -                 | -                    | -                    | -                    |
| Voluntary income  |                         | S01  | 55,031                  | -                 | -                    | 55,031               | 20,610               |
| Activities for generating funds   |                         | S02  | 2,095                   | -                 | -                    | 2,095                | 680                  |
| Investment income   |                         | S03  | -                       | -                 | -                    | -                    | 700                  |
| <b>Incoming resources from charitable activities</b>                            |                         | S04  | -                       | -                 | -                    | -                    | -                    |
| <b>Other incoming resources</b>   |                         | S05  | -                       | -                 | -                    | -                    | -                    |
| <b>Total incoming resources</b>   |                         | S06  | 57,126                  | -                 | -                    | 57,126               | 21,990               |
| <b>Resources expended (Notes 4-8)</b>   |                         |      |                         |                   |                      |                      |                      |
| <b>Costs of Generating Funds</b>  |                         |      | -                       | -                 | -                    | -                    | -                    |
| Costs of generating voluntary income  |                         | S07  | -                       | -                 | -                    | -                    | -                    |
| Fundraising trading costs   |                         | S08  | 11,792                  | -                 | -                    | 11,792               | 1,585                |
| Investment management costs   |                         | S09  | -                       | -                 | -                    | -                    | -                    |
| <b>Charitable activities</b>  |                         | S10  | 37,852                  | -                 | -                    | 37,852               | 11,384               |
| <b>Governance costs</b>   |                         | S11  | 338                     | -                 | -                    | 338                  | 2,922                |
| <b>Other resources expended</b>   |                         | S12  | -                       | -                 | -                    | -                    | -                    |
| <b>Total resources expended</b>   |                         | S13  | 49,982                  | -                 | -                    | 49,982               | 15,890               |
| <b>Net incoming/(outgoing) resources before transfers</b>                       |                         | S14  | 7,144                   | -                 | -                    | 7,144                | 6,100                |
| <b>Gross transfers between funds</b>  |                         | S15  | -                       | -                 | -                    | -                    | -                    |
| <b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b> |                         | S16  | 7,144                   | -                 | -                    | 7,144                | 6,100                |
| <b>Other recognised gains/(losses)</b>  |                         |      |                         |                   |                      |                      |                      |
| Gains and losses on revaluation of fixed assets for the charity's own use       |                         | S17  | 287                     | -                 | -                    | 287                  | -                    |
| Gains and losses on investment assets   |                         | S18  | -                       | -                 | -                    | -                    | 1,000                |
| <b>Net movement in funds</b>  |                         | S19  | 6,857                   | -                 | -                    | 6,857                | 5,100                |
| <b>Total funds brought forward</b>  |                         | S20  | 116,544                 | 239               | -                    | 116,783              | 111,683              |
| <b>Total funds carried forward</b>  |                         | S21  | 123,401                 | 239               | -                    | 123,640              | 116,783              |

## Section B

## Balance sheet

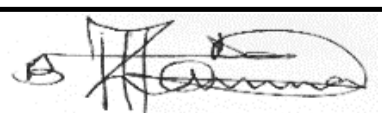
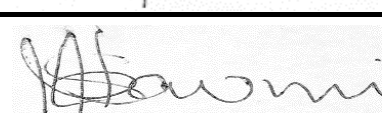
|   |                         | Note | Restricted        |                      |     | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------|-------------------|----------------------|-----|----------------------|----------------------|
|   | Unrestricted funds<br>£ |      | income funds<br>£ | Endowment funds<br>£ |     |                      |                      |
|   |                         |      | F01               | F02                  | F03 | F04                  | F05                  |
| <b>Fixed assets</b>                                   |                         |      |                   |                      |     |                      |                      |
| Tangible assets                                       | (Note 9)                | B01  | 146,436           |                      | -   | 146,436              | 147,204              |
|   |                         | B02  | -                 | -                    | -   | -                    | -                    |
| Investments   | (Note 10)               | B03  |                   | -                    | -   | -                    | -                    |
|   |                         | B04  | 146,436           | -                    | -   | 146,436              | 147,204              |
| <b>Current assets</b>                                 |                         |      |                   |                      |     |                      |                      |
| Stock and work in progress                            |                         | B05  | 999               | -                    | -   | 999                  | 999                  |
| Debtors   | (Note 11)               | B06  | 1,191             | -                    | -   | 1,191                | 1,650                |
| (Short term) investments                              |                         | B07  | 598               | -                    | -   | 598                  | 297                  |
| Cash at bank and in hand                              |                         | B08  | 12,653            | 239                  | -   | 12,891               | 3,716                |
| <b>Total current assets</b>                           |                         | B09  | 15,441            | 239                  | -   | 15,680               | 6,662                |
| <b>Creditors: amounts falling due within one year</b> | (Note 12)               | B10  | 11,805            |                      | -   | 11,805               | 9,499                |
| <b>Net current assets/(liabilities)</b>               |                         | B11  | 3,636             | 239                  | -   | 3,874                | - 2,837              |
| <b>Total assets less current liabilities</b>          |                         | B12  | 150,072           | 239                  | -   | 150,311              | 144,367              |
| <b>Creditors: amounts falling due after one year</b>  | (Note 12)               | B13  | 26,671            |                      | -   | 26,671               | 27,584               |
| <b>Provisions for liabilities and charges</b>         |                         | B14  |                   |                      | -   | -                    |                      |
| <b>Net assets</b>                                     |                         | B15  | 123,401           | 239                  | -   | 123,640              | 116,783              |
| <b>Funds of the Charity</b>                           |                         |      |                   |                      |     |                      |                      |
| Unrestricted funds                                    |                         | B16  | 56,627            |                      |     | 56,627               | 49,770               |
|   |                         | B17  | 66,774            |                      |     | 66,774               | 66,774               |
| Restricted income funds (Note 13)                     |                         | B18  |                   | 239                  |     | 239                  | 239                  |
| Endowment funds (Note 13)                             |                         | B19  |                   |                      | -   | -                    | -                    |
| <b>Total funds</b>                                    |                         | B20  | 123,401           | 239                  | -   | 123,640              | 116,783              |

For the year ending 31st July 2023 the Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' Responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

| Signature   | Print Name     | Date of approval |
|---|----------------|------------------|
|  | Daniel Kavuma  | 04/04/2024       |
|  | Sarah K. Kaumi | 04/04/2024       |

Note 1 **Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

|   |
|---|
| ✓ |
|   |

 Accounting Standards;
- or 

|  |
|--|
|  |
|  |

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year ( § except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Charitable activities Income and expense spent last End of July the previous year have been added***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

| Analysis   |   | This year<br>£ | Last year<br>£ |
|--|---|----------------|----------------|
| <b>Voluntary income</b>                              | Gifts Donations of Offerings and Tithes | 38,792         | 16,309         |
|  | Gift Aid                                | 10514.04       | 4301.02        |
|  | Benefact Trust                          | 3,000          |                |
|  | Albert Hunt Foundation                  | 2,000          |                |
|  | Project Membership Subscription         | 725            |                |
|  | <b>Total</b>                            | <b>55,031</b>  | <b>20,610</b>  |
| <b>Activities for generating funds</b>               | Hall Hire Incomes                       | 2,095          | 675            |
|  | sponsorship - Amazon                    |                | 5              |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  | <b>Total</b>                            | <b>2,095</b>   | <b>680</b>     |
| <b>Investment income</b>                             | Investment Returns                      |                | 700            |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  | <b>Total</b>                            | <b>-</b>       | <b>700</b>     |
| <b>Incoming resources from charitable activities</b> |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  |   | -              | -              |
|  | <b>Total</b>                            | <b>-</b>       | <b>-</b>       |

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

|   | Analysis                               | This year<br>£ | Last year<br>£ |
|---|--|----------------|----------------|
| <b>Costs of generating voluntary income</b> |  | -              | -              |
|   | <b>Total</b>                           | -              | -              |
| <b>Fundraising trading costs</b>            | Direct Event Costs                     | 2,826          |                |
|   | Charity Event Costs                    | 5,785          | 1,585          |
|   | Fees For Services                      | 1,500          |                |
|   | Evangelism Cards                       |                |                |
|   | Foodshare Project                      | 1,680          |                |
|   | <b>Total</b>                           | <b>11,792</b>  | <b>1,585</b>   |
| <b>Charitable activities</b>                | <b>Gifts/Grants to Individuals</b>     | 380            | <b>100</b>     |
|   | Visiting Minister Expenses             | 2000           | 248            |
|   | Bereavement Costs                      | 835            | 40             |
|   | Casual Labour                          | 2325           |                |
|   | Vehicle running cost                   | 2204.37        | 830            |
|   | General Travel Expenses                | 771.93         | 140            |
|   | Subsistence Costs                      | 2141.04        | 918            |
|   | Drinking Water                         | 250            |                |
|   | Sunday School                          | 590            | 50             |
|   | Volunteer Expenses                     | 3214.11        | 615            |
|   | Food Supplies                          | 938.83         | 283            |
|   | Electricity Mission house              | 380            |                |
|   | Electricity Church                     | 2726.71        | 1390           |
|   | Gas                                    | 536            | 717            |
|   | Gas Mission House                      | 391            |                |
|   | Water Rates                            | 562.5          | 381.86         |
|   | Rent                                   | 2355.71        | 80             |
|   | Caretaking                             | 885.14         | 850            |
|   | Repairs & Maintenance                  | 3292.35        | 683.52         |
|   | Waste Disposal                         | 450            |                |
|   | Other Premises Cost                    | 2881.05        |                |
|   | Tel/Broadband ie. Church & Mission Hse | 802.18         | 684.44         |
|   | Printing / publications                | 747.39         | 257.32         |
|   | Postage                                | 61.45          |                |
|   | Stationary                             | 571.33         |                |
|   | website                                | 268.52         | 148.98         |
|   | Computer Software and Accessories      | 40             | 54.99          |
|   | Material cost                          | 2036.17        | 66             |
|   | Equipment Purchase                     | 208.5          | 164.37         |
|   | Depre land / building                  | 2067           | 2067           |
|   | Depre office Equipment                 | 232.47         | 290.59         |
|   | Depre Music & choir instruments        | 703.88         | 320.35         |
| Depre Plant & machinery                     | 2.47                                   | 3.09           |                |
|   | <b>Total</b>                           | <b>37,852</b>  | <b>11,384</b>  |
| <b>Governance costs</b>                     | Bank Charges                           | 113.81         | 46             |
|   | Mortgage interest                      | 159.71         | 1,722          |
|   | Bank Adjustments -Additions            |                | 614            |
|   | Bank Adjustments -Deduction            |                | 522            |
|   | Account Interest Paid                  | 1.58           | 5              |
|   | Other fees                             | 63             | 13             |
|   |  | <b>Total</b>   | <b>338</b>     |

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

|  |   |
|--|---|
| <b>Recognition of incoming resources</b>                 | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>                             |
| <b>Incoming resources with related expenditure</b>       | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.   |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.   |
| <b>Tax reclaims on donations and gifts</b>               | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.  |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the related goods or services have been delivered.   |
| <b>Gifts in kind</b>                                     | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.<br><br>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.<br><br>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| <b>Donated services and facilities</b>                   | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   |
| <b>Investment income</b>                                 | This is included in the accounts when receivable.   |
| <b>Investment gains and losses</b>                       | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.   |

**EXPENDITURE AND LIABILITIES**

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.   |
| <b>Governance costs</b>                              | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  |
| <b>Grants payable without performance conditions</b> | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.  |
| <b>Support Costs</b>                                 | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

**ASSETS**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.                            |
| <b>Investments</b>                              | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| <b>Stocks and work in progress</b>              | These are valued at the lower of cost or market value.   |

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

| Support cost type | Fundraising activity<br>£ | Charitable Activity<br>£ | Governance Activity<br>£ | Total Cost<br>£ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
| <b>Total</b>      | -                         | -                        | -                        | -               |

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
| none      | none      |
| none      | none      |
| £         |           |

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| none           | none           |
|                |                |

**Note 7**                      **Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Gross wages, salaries and benefits in kind (Volunteers) | -              |                |
| Employer's National Insurance costs                     | -              | -              |
| Pension costs   | -              | -              |
| <b>Total staff costs</b>                                |                | -              |

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   |                     |
| Charitable Activities |                     | 3                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | -                   | 3                   |

During this period Pastor Daniel Kavuma was employed and paid for his administrative and clergy services by the charity according to the provision in the governing document.

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

|  |
|--|
|  |
|--|

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year         |                |                |
| The amount of any contributions outstanding at the year end |                |                |
| The amount of any contributions prepaid at the year end     |                |                |



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

|                         | Freehold land<br>& buildings | Music & Choir<br>Instruments | Plant,<br>machinery<br>and motor<br>vehicles | Fixtures,<br>fittings and<br>equipment | Payments on<br>account and<br>assets under<br>construction | Total   |
|-------------------------|------------------------------|------------------------------|--|--|--|---------|
|                         | £                            | £                            | £  | £                                      | £  | £       |
| Balance brought forward | 165,519                      | 12,698                       | 394  | 10,581                                 | -  | 189,192 |
| Additions               |                              | 2,238                        |  |  | -  | 2,238   |
| Revaluations            | -                            | -                            | -  | -                                      | -  | -       |
| Disposals               | -                            | -                            | -  | -                                      | -  | -       |
| Transfers *             | -                            | -                            | -  | -                                      | -  | -       |
| Balance carried forward | 165,519                      | 14,936                       | 394  | 10,581                                 | -  | 191,430 |

**9.2 Accumulated depreciation and impairment provisions**

|                |    |     |     |     |          |
|----------------|----|-----|-----|-----|----------|
| <b>**Basis</b> | SL | RB  | RB  | RB  | SL or RB |
| <b>** Rate</b> | 2% | 20% | 20% | 20% |          |

|                              |        |        |     |       |   |        |
|------------------------------|--------|--------|-----|-------|---|--------|
| Balance brought forward      | 20,771 | 11,417 | 382 | 9,419 | - | 41,988 |
| Depreciation charge for year | 2,067  | 704    | 2   | 232   | - | 3,006  |
| Impairment provisions        | -      | -      | -   | -     | - | -      |
| Revaluations                 | -      | -      | -   | -     | - | -      |
| Disposals                    | -      | -      | -   | -     | - | -      |
| Transfers*                   | -      | -      | -   | -     | - | -      |
| Balance carried forward      | 22,838 | 12,120 | 384 | 9,651 | - | 44,994 |

**9.3 Net book value**

|                 |         |       |    |       |   |         |
|-----------------|---------|-------|----|-------|---|---------|
| Brought forward | 144,748 | 1,281 | 12 | 1,162 | - | 147,204 |
| Carried forward | 142,681 | 2,816 | 10 | 930   | - | 146,436 |

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

|  |
|--|
|  |
|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

|   | £ |
|---|---|
| Carrying (market) value at beginning of year        | - |
| <b>Add:</b> additions to investments at cost        | - |
| <b>Less:</b> disposals at carrying value            | - |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year              | - |

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments****Investment properties**

**Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes**

**Investments in subsidiary or connected undertakings and companies**

**Securities not listed on a recognised Stock Exchange**

**Cash held as part of the investment portfolio**

**Other investments**

|              | 10.2<br>Market value<br>at year end<br>£ | 10.3<br>Income from<br>investments for<br>the year<br>£ |
|--------------|--|---|
|              | -  | -   |
|              | -  | -   |
|              | -  | -   |
|              | -  | -   |
|              | -  | -   |
| <b>Total</b> | -  | -   |

**10.4 Material investment holdings**

**If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.**

**Investment held**

**Market Value**

|  |
|--|
|  |
|  |

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

|   | Amounts falling due within one year |                 | Amounts falling due after more than one year |                |
|---|-------------------------------------|-----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£  | This year<br>£                               | Last year<br>£ |
| Trade debtors   | -                                   | -               | -  | -              |
| Amounts due from subsidiary and associated undertakings | -148.19                             | 923.71          | -  | -              |
| Other debtors   | 1339.5                              | 726.50          | -  | -              |
| Prepayments and accrued income                          | -                                   | -               | -  | -              |
| <b>Total</b>  | <b>1,191.31</b>                     | <b>1,650.21</b> | <b>-</b>                                     | <b>-</b>       |

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|   | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|---|-------------------------------------|----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Loans and overdrafts                                  | 8609.28                             | 8,899          | 26578.72                                     | 26,584         |
| Trade creditors                                       | 1,600                               | 600            | -  | 1,000          |
| Amounts due to subsidiary and associated undertakings | 1,116                               | -              | 92   | -              |
| Other creditors                                       | 480                                 | -              | -  | -              |
| Accruals and deferred income                          | -                                   | -              | -  | -              |
| <b>Total</b>  | <b>11,805.28</b>                    | <b>9,499</b>   | <b>26,670.72</b>                             | <b>27,584</b>  |

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

A loan facility of £93,750 with an interest rate 4.5% was arranged with HSBC plc in 2010 to assist in the acquisition of the former St. Margaret's Hall. The debt is secured against the freehold property and is payable in 15 years by monthly instalments.

**Section C****Notes to the accounts****(cont)****Note 13 Endowment and restricted income funds***Please complete this section if the charity has any endowment or restricted income funds.***13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name    | Type PE, EE<br>or R | Purpose and Restrictions |
|--------------|---------------------|--------------------------|
| Project Fund | R                   | Foodshare Project funds  |
|              | R                   | Music Project            |
|              | R                   | Tuition Project          |
|              |                     |                          |
|              |                     |                          |
|              |                     |                          |

**13.2 Movements of major funds***Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

| Fund names         | Fund<br>balances<br>brought<br>forward<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| General            |   |                            |                            |                |                          | -   |
| Projects           |   | -                          | -                          |                | -                        | -   |
| building           | -   |                            |                            |                | -                        | -   |
| Children fund      | -   | -                          | -                          | -              | -                        | -   |
| Conference         |   | -                          | -                          | -              | -                        | -   |
| Equipment          | -   | -                          | -                          | -              | -                        | -   |
| <b>Total Funds</b> | -   | -                          | -                          | -              | -                        | -   |

**13.3 Transfers between funds***Please give details of any transfers between funds.*

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|------------------|----------------|--------|--------|
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |

## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value |                |
|------------------------------------|--|-------------------------------|----------------|
|                                    |  | This year<br>£                | Last year<br>£ |
|                                    |  |                               |                |
|                                    |  |                               |                |
|                                    |  |                               |                |

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

|                                       | Name of trustee or connected party | Legal authority | Amount owing   |                |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
|                                       |                                    |                 | This year<br>£ | Last year<br>£ |
| Due to trustees and related parties   | HSBC BANK LOANS                    |                 | 35,188         | 35,482.35      |
|                                       | Sarah Kaumi                        |                 | 1208           |                |
| Due from trustees and related parties |                                    |                 |                |                |

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year<br>£ | Last year<br>£ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.


**LIFE CHANGERS EMPOWERING MINISTRY**

England & Wales - Charity number 1129196

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# Accounts

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5/5/2022

# LIFE CHANGERS EMPOWERING MNISTRY

[TRUSTEES REPORT AND ANNUAL  
ACCOUNTS 2020-21]



Life Changers Empowering Ministry  
END OF YEAR FINANCIAL REPORT 2020-21

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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We have the pleasure of presenting the Management Committee's Annual Report for the year ended 31<sup>st</sup> July 2020

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE ORGANISATION, ITS MANAGEMENT COMMITTEE AND ADVISERS

#### Status

Life Changers Empowering Ministry is a charitable company limited by guarantee, (registered in England and Wales, registration number 05743591) incorporated on 15 March 2006 and has registered as a charity (number 1129196) on 17<sup>th</sup> April 2010.

The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed by its Articles of Association.

#### Trustees

Pastor Daniel Kavuma  
Mrs Sarah Kaumi Kavuma  
Pastor Godfrey Mukasa

#### Office

Life Changers,  
3 Selbourne St  
Liverpool  
L8 1TX

#### Bankers

HSBC Bank plc  
99-101 LORD Street, Liverpool, L2 6PG

National Westminster Bank Plc  
Old Swan Branch, 509 Prescott Road, Liverpool, L13 3BZ

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The ministry is a company limited by guarantee, incorporated on 15 March 2006 and governed by its memorandum and charitable articles of association as amended by special Resolution on 4<sup>th</sup> March 2009. The ministry was registered as a charity in England and Wales on 17<sup>th</sup> April 2009. The trustees, who are also the directors according to the company law, who served during the period, were:

Pastor Daniel Kavuma  
Mrs Sarah Kaumi  
Pastor Godfrey Mukasa

Trustees are elected by members in a general meeting for a period of three years. When electing Trustees experience and occupational status are taken into consideration. During the period, the day to day management of activities was overseen by Pastor Daniel Kavuma.

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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All members of the company guarantee to contribute an amount not exceeding £1 in the event of a winding-up.

### *Organisational & Management structure*

To secure smooth operations of efficiency and effectiveness, we have continued to maintain flexible management structures at each level of our operational activities. Our structure is set up with a trustee board, a working administrative committee, and subsequent subcommittees. The key elements of our administrative committee structure include the following: the senior Pastor as the general Overseer, the Project Administrator, the Assistant Administrator, the music project director, the Men project Leader, the women project leader, the youth project department leaders, the children project leader, welfare project leader, and the Community outreach leader. The committee has continued to hold regular meetings and liaise with the community to further community initiative programs.

### **OBJECTIVES AND ACTIVITIES**

The principal activity of the ministry is to awaken, equip and empower its members with life-changing knowledge of the wisdom of Christ. Its mission is to improve, empower and strengthen capacity building aimed at improving peoples' life chances. The ministry is aimed to accurately edify, renew, transform, and restore the lives of individuals to the objective of achieving the God-given purpose in life whilst respecting the boundaries of culture and traditions. The main objectives of the ministry are summarised below:

- To preach the Christian faith to all whilst respecting and acknowledging the existence of other religious faiths and to extend a hand of cooperation in terms of community collaboration activities, to improve harmony within the community.
- To promote the benefit of the inhabitants of the Liverpool area, Merseyside, North West England, and the UK in general. Thereafter subject to the deliberation and approval of the board of directors/trustees, areas of benefit shall be expanded to include an international global perspective.
- To bring the inhabitants and members with the local authorities, government, voluntary and other organisations in a common effort to advance education, eradicate/reduce poverty and provide facilities in the interest of social welfare for recreation and other leisure time occupation to improve the conditions of life for the members in the catchments area;
- To establish or secure the establishment of a community projects centre alongside the faith ministry in furtherance and manage the same.

# LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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## ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

This period begins in July 2020, at a time when the government starts to ease the first COVID-19 lockdown restrictions in England. Though many people were tired of being homebound and looked forward to the lifting of restrictions, the consensus in the community is one of precaution. In August, the government started to ease the lockdown restrictions by reopening indoor theatres, and bowling alleys, this included our sector of places of worship. However, hardly did any of our beneficiaries come to services at the time as many had gotten accustomed to tuning in via social media broadcast.

Generally, it was a stop and start time for all businesses. In September 2020, due to a critical moment in the covid-19 crisis, the government announces new restrictions which culminated in the second lockdown announced in October 2020. The lockdown restrictions prohibited the gathering of people to limit the spread of the virus. Consequently, the restrictions largely strained our operations and performance. We only resorted to activities that required us to reach out to people digitally in their homes through online activities and the delivery of food resources to the Homes of beneficiaries.

As most of our charitable activities entirely rely on the congregating of people to meet their spiritual and physical needs, the restriction on the gathering of people seriously affected our performance. Albeit, in such restrictive conditions on gatherings, other areas of ministry developed a high demand. As the effects of the lockdown caused strains on household incomes, many homes were short of food resources. This was an opportunity to vigorously engage the Foodshare project to reach out to the wider community. As mentioned later, the Foodshare project successfully grew in reaching out to many people that depended on it for a day's meal.

Due to the covid-19 crisis, not much can be said about this year. By all standards, in all sectors, achievement and performance were largely and globally affected by the covid-19 pandemic. Performance in this period was largely aimed at the sustenance of services and activities while adapting to the changes enforced by the covid-19 pandemic. All plans for ministry development were put on hold to focus on measures of prevention and adapting to the covid-19 pandemic.

### **COVID-19 (Coronavirus crisis)**

Less we forget, a word about COVID-19. During this period, the world around was evaded by a flu virus pandemic that largely affected the way of conducting business as usual. The flu virus, which is known to have originated in Wuhan, China, had symptoms that included headaches, fever, running nose, persistent dry cough and other minor symptoms. Its fatal blow was to attack the respiratory system. The patient was restricted in breathing, which eventually led to death.

The first confirmed cases of coronavirus in the UK were on January 29, 2020. On 5th March 2020, the UK recorded the first COVID-19 related death. This later spiralled to over 100,000 cases of COVID-19 related death in the UK.

As the virus was transferable through human contact, the outbreak was devastating. The World Health Organisation introduced global measures to reduce the transmission of the virus. These measures included, frequent hand washing, wearing of face mask, keeping social distancing, shut down of community and social gathering places, and eventually total National lockdown of all business world, and restriction to mobility was imposed in most countries. Subsequently, the UK imposed its first lockdown on 16<sup>th</sup> March 2020 and a second on 5<sup>th</sup> November 2021. The virus was a global problem.

With all the measures of restrictions and the increased chances of catching the virus, despite the increase in demand for our services, our operations to serve the community were largely hampered. We were unable to hold physical worship services as normal. Our projects on which many people depended were restricted by how much we could do under the COVID-19 restrictive measures.

With such uncertain circumstances, we had to adapt to measures that sustain the continuity of our services to the community. We are forever grateful for the grant received from Allchurches Trust, which

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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helped us to introduce Online Worship services to reach our people through Facebook, Twitter and Youtube social platforms. These funds also helped us to restructure and modify the use of our premises to limit the spread of the COVID-19 virus among users. We were able to build a ramp for disabled access. Our disabled users are now able to access the build independently without being aided.

Concerning the foodbank community projects, we delivered food to people's doorsteps. Thanks to funders like The Johnson Foundation, Liverpool Community Foundation, and the City of Liverpool Covid-grant, that helped us achieve these measures in a very difficult time for many people.

However, though the picture looks glum overall, we are fortunate to say Life Changers recorded no death among our beneficiaries and parishioners. There were a few cases of people who contracted the virus, but they recovered and are all well.

### **Projects**

Projects are at the heart of the activities we run in Life Changers Empowering Ministry. It is through projects that we advance and achieve the objectives of the charity, to tackle the needs in our communities. Life Changers runs two arms of projects, the Faith Projects and the Community Projects.

#### **Faith-based Projects.**

As a faith-based charity, our faith sector is central to meeting the objectives of the Charity. It is our motivation bedrock from which we spring to reach out to our community, to tackle the needs in our localities. During this period, we have strengthened the faith of our parishioners by holding two major services in a week, the Sunday Morning service, and Wednesday Bible study. Though we have seen an increase in numbers, the attendance to the service has been moderate at best.

#### **Faith Outreach External Projects**

This period was dominated by the handling of the covid-19 crisis amidst national restrictions. All of our faith programs were limited to online presence. This was an opportunity to teach our beneficiaries how to use online services.

#### **New adopted ways to serve**

During the COVID-19 restrictions, as the infection rate was rampant, and a rise of covid-19 related deaths, we had to improvise a way we would serve people without congregating. We understood that many people were worried and anxious about the ongoing situation, as the News was ever filled with covid-19 deaths and rate of infection statistics. We could not stop our services altogether, we knew people needed to be encouraged and counselled through the situation. So we improvised online services to reach out to people in their houses.

The services were live-streamed on social platforms including Facebook, Youtube and more. We were impressed with the participation and have taken on the broadcast as another avenue to reach the community.

#### **Community Projects**

Our Community projects are inclusive activities aimed at addressing specific needs in the local areas. Most of our projects tackle food poverty, debilitating isolation, providing space for functions, and other activities designed to improve the lives of people in the community. This year was a time of great need for the projects we run. Many people had lost their jobs due to the covid-19 crisis. Some families were overstretched with living costs as the kids were off school. However,

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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whatever was available for us to do to alleviate the situation, Life Changers and our volunteers had to adapt to the task of reaching out to our community.

### **Food Share Project**

All through this period, the Food-share project has been in high demand, especially during the COVID-19 lockdown restrictions. Foodstuffs donated by TESCO local stores were collected from different stores and transported to our sorting centre. Here they were sorted and packaged ready to be transported for delivery to our beneficiaries' home doorsteps. Through this project, many families overcame the strains of food poverty.

### **The COVID-19 impact.**

During the Lockdown restriction, the way we run the project had to change drastically. As people were no longer coming to the premises for food, we had to deliver the food resources at their doorsteps to meet the high rising demand for food consumption. This inevitably caused an increase in our running costs.

As children were off school during the lockdown, and parents not going to work or losing their jobs, there was a rise in the food budget of many families, which also impacted the rise of more people needing the food resources we supply. To meet the rising demand, we had to deliver food resources 6 days a week to an average of 7 different homes every day, depending on the available resources we had. The huge rise in demand prompted us to need more volunteers to help in food delivery, packaging and preparation.

It is worth mentioning, that we couldn't cope with the demand if it wasn't for the generosity of funders that gave towards the running costs of the project. Allchurches Trust and TNLCCommunity fund were a great hand of help in the success of the project.

## **The Year in Summary**

In general, the year has been dominated by the COVID-19 crisis. Many of the operations have been tamed to adapt to working within the restrictions designed to limit the spread of infection. Lots of changes were adopted to meet the needs in serving our community.

This was a year of reaching out to people from a distance. We hardly congregated for services which made it difficult to receive donations to help in meeting the charity activities. However, though the year has been one of struggling to stay afloat financially due to a lack of congregating, the media ministry and the Foodshare project were boosted under these circumstances. These reach out ministries proved effective as we were able to reach people outside our local catchment area of Liverpool and beyond the UK. More broadcasting was done in this period than ever before.

The year will be remembered for the collective efforts of the world to combat the COVID-19 crisis.

## **KEY HIGHLIGHTS**

1. We are glad to report that the organisation never lost any of its members to COVID-19 related diseases. We recorded a few people that contracted the virus, but we are thankful that they all were healed from the virus without lasting effects.
2. Under the circumstances, we are also glad to report we never missed a worship service.

## **Sustainability**

Sustainable income is at the heart of the church operations, to raise income that meets the needs of every project activity. The church therefore always continues to make vital critical assessments and

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# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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reappraisals of its financial commitments to remain solvent. We encourage Gift aid donations, pledges, grants, and several offerings to boost cash flow and income. A much bigger perspective is to start rigorously to prepare the church for taking such opportunities of applying for funding with local, regional, and national large charity donors to facilitate our community projects sector of the organisation. Fundraising events particularly with collaboration and invitation with the wider communities will also play an incredibly significant role in boosting the finances of the organisation.

To raise income for sustainability, the church is prepared to hire out its halls for remuneration for maintenance and productive charitable work.

### **Weekly activities and services:**

- Worship services:
  - o Sunday Morning Service 11 am (Children and Adult sessions)
  - o Wednesday Bible Study 6.30 pm
  - o Saturday Choir Rehearsals 6:00 pm
- Project Activities:
  - o Daily Food collections
  - o Daily Food distributions.
  - o Weekly Neighbourhood Outreach

### **Financial Review**

Total Income for the period was £36,751 comprising primarily of donations received. Total expenditure for the period was £31,533.

On 31st July 2021 reserves stood at £111,683 (2020: £106,466) of which £239 (2020: £239) represented restricted funds. Details of each restricted fund are shown in Note 13 to the accounts.

### **Risk management**

The main risks, to which the ministry is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### **Reserves Policy**

It is not anticipated that the ministry will hold reserves for long term projects. The Committee seeks to obtain funding for activities and directly expend these in furtherance of the objects. At any time, reserves should be sufficient to ensure the ongoing operation of the ministry.

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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### Plans for future periods

During this period the COVID-19 crisis halted all plans meant to be implemented within the period. Most restrictions of the crisis made it impossible to carry out any plans that required a gathering of people. In some instances, virtual meetings were held to discuss the plans but little or nothing was possible until the lift of restriction. For this reason, we have extended the plan to the following year.

We aim to continue structuring our faith sector in ways that meet the spiritual needs of our beneficiaries. These structures include taking church activities into houses, structuring small bible study groups to meet individual needs, holding weekly general bible study sessions, visiting hospitals and other centres of the afflicted, and many more.

However, before embarking on any kind of programme or strategy to enhance fundraising potential, it is helpful to know how influential we are in the community and where we hope to be in the future. So, we will hold community-based surveys. These surveys will help us continue to redefine our current situation in line with the changing community interests by clearly looking at our aims, values, objectives, and strategies to develop and adopt suitable ways to move the church organisation forward, to positively impact the community.

In general, the overall vision and mission are still the same which are encapsulated in one statement: ***Empowering lives for positive change***. We continue to look at problem-solving ways to adapt, be flexible, and swift in response to the change both within our organisation and externally in the local community. One of our key goals this year was to engage broadly with the local community and groups to tackle and alleviate food poverty, which we have done through the Food-share project.

We will continue to aim at helping to shape tolerant communities, working together to promote social cohesion and social integration at all participatory levels of engagement, by providing a hub for integration. Working with the community is vital to our success in achieving these goals.

Key elements of the future works include the following, but they are by no means exhaustive:

- **Strengthen Food-share Project to tackle Food poverty in the community.**
  - Acquire Van to collect and deliver donated food resources
  - Increase Volunteers and meet corresponding volunteer expenses.
  - Consistently prepare and supply hot meals to beneficiaries
- Expansion of programmes, full capacity utilisation of premises, increased membership and events that meet the needs of the community.
- Expand and improve Community liaison and involvement (participatory roles in joint activities)
  - **Increase networking with other organisations.** We plan to let out space in our building to other organisations that need room for doing their activities
  - Improve existing and introduce effective feedback and research methods
- Developing robust funding regime prospects (strategic funding application) to help meet the cost needs of community projects.
- Refurbishment and renovation of the acquired building to accommodate the planned community projects. It is crucial to note that the following need immediate attention:
  - **External fabric cladding:** The building's external fabric is in desperate need of renovation. The cladding is deteriorating rapidly.
  - **Repair Roof Leakages** – office area needs repairs

We will also aim to keep our connections with the community by strengthening our media platforms, which include but are not limited to:

1. Our website – [www.lifechangers-ministry.com](http://www.lifechangers-ministry.com)

# LIFE CHANGERS EMPOWERING MINISTRY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2021

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2. Our Facebook page – [www.facebook.com/lifechangersempoweringcentre](http://www.facebook.com/lifechangersempoweringcentre)
3. Twitter - @LC\_Empowering
4. YouTube Channel – Life changers Empowering Centre
5. Instagram - @LCEMINISTRY

Promoting our services through media platforms makes beneficiaries in our locality aware of the services we offer. Where possible we use these platforms to carry out surveys that reveal the impact of our services.

### **Broadcast**

Using the available media platforms, we intend to broadcast a live stream of our services. In the modern trend, Live streaming has proved to be of great value in advancing Charity objectives. We will be able to reach our beneficiaries in the comfort of their homes.

### ***Publicity, Research, Marketing and Evangelism***

Like any other organisation, Life Changers Empowering Ministry aim to advance its objectives through publicity and evangelism strategies. We will continue to produce a publication of flyers, leaflets, event programs and general literature to market and publicise the church organisation, its activities and mode of operations in a timely fashion. We intend to carry out public awareness of LCEM and its activities in the way of invitation to participation.

Our publicity strategy will require us to participate in the engagement and education of local communities and partnerships with local agencies.

We intend to carry out regular research work and evaluation performances to develop sound and workable strategies. Our research shall include questionnaire surveys, word of mouth, and analysing of our SWOT (strength, weakness, opportunities, and threats) and PEST (political, economic, social, and technical) influences on the organisation.

In line with community projects, we intend to seek professional expertise and help towards engaging the community whenever necessary. We intend to be open and adaptable to trends of approach that work elsewhere.

## **A vote of thanks**

The Board of trustees and management committee, the entire church of LCEM, and the beneficiaries of services extend their appreciation to all who have enabled the organisation to offer its activities to the community in the year 2020-21. We thank you for responding to our needs when we needed you most.

### **Signed on behalf of the Board of Trustees**



.....  
**Pastor Daniel Kavuma**

**Trustee**      05 May

**Dated** ..... **2022**



|                                   |            |                        |                 |              |
|-----------------------------------|------------|------------------------|-----------------|--------------|
| LIFE CHANGERS EMPOWERING MINISTRY |            | Charity No<br>(if any) | 1129196         | <b>CC17a</b> |
| Annual accounts for the period    |            |                        |                 |              |
| Period start date                 | 01/08/2020 | To                     | Period end date |              |

## Section A Statement of financial activities

| Recommended categories by activity  | Details of own analysis | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |         |
|---|-------------------------|------|-------------------------|-------------------|----------------------|----------------------|----------------------|---------|
|   |                         |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |         |
|   |                         |      | F01                     | F02               | F03                  | F04                  | F05                  |         |
| <b>Incoming resources (Note 3)</b>  |                         |      |                         |                   |                      |                      |                      |         |
| <b>Incoming resources from generated funds</b>                                  |                         |      |                         |                   |                      |                      |                      |         |
| Voluntary income  |                         | S01  | 35,146                  | -                 | -                    | 35,146               | 22,859               |         |
| Activities for generating funds   |                         | S02  | 1,605                   | -                 | -                    | 1,605                | 230                  |         |
| Investment income   |                         | S03  | -                       | -                 | -                    | -                    | 0                    |         |
| <b>Incoming resources from charitable activities</b>                            |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S04  | -                       | -                 | -                    | -                    | -                    |         |
| <b>Other incoming resources</b>   |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S05  | -                       | -                 | -                    | -                    | -                    |         |
| <b>Total incoming resources</b>   |                         |      | S06                     | 36,751            | -                    | -                    | 36,751               | 23,089  |
| <b>Resources expended (Notes 4-8)</b>   |                         |      |                         |                   |                      |                      |                      |         |
| <b>Costs of Generating Funds</b>  |                         |      |                         |                   |                      |                      |                      |         |
| Costs of generating voluntary income  |                         | S07  | -                       | -                 | -                    | -                    | -                    |         |
| Fundraising trading costs   |                         | S08  | 355                     | -                 | -                    | 355                  | 2,920                |         |
| Investment management costs   |                         | S09  | -                       | -                 | -                    | -                    | -                    |         |
| <b>Charitable activities</b>  |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S10  | 26,917                  | 2,439             | -                    | 29,356               | 12,290               |         |
| <b>Governance costs</b>   |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S11  | 1,823                   | -                 | -                    | 1,823                | 2,188                |         |
| <b>Other resources expended</b>   |                         |      |                         |                   |                      |                      |                      |         |
|   |                         | S12  | -                       | -                 | -                    | -                    | -                    |         |
| <b>Total resources expended</b>   |                         |      | S13                     | 29,094            | 2,439                | -                    | 31,533               | 17,398  |
| <b>Net incoming/(outgoing) resources before transfers</b>                       |                         |      | S14                     | 7,657             | - 2,439              | -                    | 5,218                | 5,691   |
| <b>Gross transfers between funds</b>  |                         |      | S15                     | - 2,439           | 2,439                | -                    | -                    | -       |
| <b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b> |                         |      | S16                     | 5,218             | -                    | -                    | 5,218                | 5,691   |
| <b>Other recognised gains/(losses)</b>  |                         |      |                         |                   |                      |                      |                      |         |
| Gains and losses on revaluation of fixed assets for the charity's own use       |                         | S17  | -                       | -                 | -                    | -                    | 522                  |         |
| Gains and losses on investment assets   |                         | S18  | -                       | -                 | -                    | -                    | -                    |         |
| <b>Net movement in funds</b>  |                         |      | S19                     | 5,218             | -                    | -                    | 5,218                | 5,170   |
| <b>Total funds brought forward</b>  |                         |      | S20                     | 106,227           | 239                  | -                    | 106,466              | 101,296 |
| <b>Total funds carried forward</b>  |                         |      | S21                     | 111,444           | 239                  | -                    | 111,683              | 106,466 |

## Section B Balance sheet

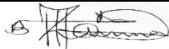
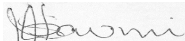
|   | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |
|---|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|   |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |
|   |      | F01                     | F02               | F03                  | F04                  | F05                  |
| <b>Fixed assets</b>   |      |                         |                   |                      |                      |                      |
| <b>Tangible assets (Note 9)</b>                                 | B01  | 148,215                 |                   | -                    | 148,215              | 146,986              |
|   | B02  | -                       | -                 | -                    | -                    | -                    |
| <b>Investments (Note 10)</b>                                    | B03  |                         | -                 | -                    | -                    | -                    |
| <b>O</b>  | B04  | 148,215                 | -                 | -                    | 148,215              | 146,986              |
| <b>Current assets</b>   |      |                         |                   |                      |                      |                      |
| <b>Stock and work in progress</b>                               | B05  | 999                     | -                 | -                    | 999                  | 999                  |
| <b>Debtors (Note 11)</b>  | B06  | 3,324                   | -                 | -                    | 3,324                | 602                  |
| <b>(Short term) investments</b>                                 | B07  | -                       | -                 | -                    | -                    | -                    |
| <b>Cash at bank and in hand</b>                                 | B08  | 2,027                   | 239               | -                    | 2,265                | 9,215                |
| <b>Total current assets</b>                                     | B09  | 6,350                   | 239               | -                    | 6,589                | 10,816               |
| <b>Creditors: amounts falling due within one year (Note 12)</b> | B10  | 10,804                  |                   | -                    | 10,804               | 10,753               |
| <b>Net current assets/(liabilities)</b>                         | B11  | - 4,454                 | 239               | -                    | 4,215                | 63                   |
| <b>Total assets less current liabilities</b>                    | B12  | 143,761                 | 239               | -                    | 144,000              | 147,049              |
| <b>Creditors: amounts falling due after one year (Note 12)</b>  | B13  | 32,317                  |                   | -                    | 32,317               | 40,583               |
| <b>Provisions for liabilities and charges</b>                   | B14  |                         |                   | -                    | -                    |                      |
| <b>Net assets</b>   | B15  | 111,444                 | 239               | -                    | 111,683              | 106,466              |
| <b>Funds of the Charity</b>                                     |      |                         |                   |                      |                      |                      |
| <b>Unrestricted funds</b>                                       | B16  | 44,671                  |                   |                      | 44,671               | 39,453               |
|   | B17  | 66,774                  |                   |                      | 66,774               | 66,774               |
| <b>Restricted income funds (Note 13)</b>                        | B18  |                         | 239               |                      | 239                  | 239                  |
| <b>Endowment funds (Note 13)</b>                                | B19  |                         |                   | -                    | -                    | -                    |
| <b>Total funds</b>  | B20  | 111,444                 | 239               | -                    | 111,683              | 106,466              |

For the year ending 31st July 2021 the Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two trustees on behalf of all the trustees

|  | Signature  | Print Name    | Date of approval |
|--|--|---------------|------------------|
|  |   | Daniel Kavuma | 05/05/2022       |
|  |  | Sarah Kaumi   | 05/05/2022       |

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

|   |
|---|
| ✓ |
|   |

 Accounting Standards;
- or 

|  |
|--|
|  |
|  |

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Charitable activities Income and expense spent last End of July the previous year have been added**

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

|  | Analysis                                   | This year<br>£ | Last year<br>£ |
|--|--|----------------|----------------|
| <b>Voluntary income</b>                              | Gifts Donations of Offerings and Tithes    | 8,373          | 13,691         |
|  | Gift Aid                                   |                | 2,531          |
|  | Johnson Foundation Grants                  | -              | 2,000          |
|  | Liverpool Community Foundaton grant        |                | 2,137          |
|  | National Lottery - Covid Response          | 9,090          |                |
|  | AllChurches Trust - Covid Response project | 13,400         |                |
|  | City of Liverpool - COVID grant            | 2,500          | -              |
|  | <b>Total</b>                               | <b>33,363</b>  | <b>20,359</b>  |
| <b>Activities for generating funds</b>               | Hall Hire                                  | 1,605          | 230            |
|  |  | -              |                |
|  |  | -              | -              |
|  |  | -              | -              |
|  |  | -              | -              |
|  | <b>Total</b>                               | <b>1,605</b>   | <b>230</b>     |
| <b>Investment income</b>                             | Bank Interest                              |                | 0              |
|  |  | -              | -              |
|  |  | -              | -              |
|  |  | -              | -              |
|  |  | -              | -              |
|  | <b>Total</b>                               | <b>-</b>       | <b>0</b>       |
| <b>Incoming resources from charitable activities</b> |  | -              | -              |
|  |  | -              | -              |
|  |  | -              | -              |
|  |  | -              | -              |
|  |  | -              | -              |
|  | <b>Total</b>                               | <b>-</b>       | <b>-</b>       |

**Section C** **Notes to the accounts** **(cont)**

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

|   | Analysis                           | This year<br>£ | Last year<br>£ |
|---|------------------------------------|----------------|----------------|
| <b>Costs of generating voluntary income</b> |                                    | -              | -              |
|   | <b>Total</b>                       | -              | -              |
| <b>Fundraising trading costs</b>            | Direct Event Costs                 |                | 180            |
|   | Charity Event Costs                | 150            |                |
|   | Evangelism Cards                   | 205            | -              |
|   | <b>Total</b>                       | 355            | 180            |
| <b>Investment management costs</b>          |                                    | -              | -              |
|   | <b>Total</b>                       | -              | -              |
| <b>Charitable activities</b>                | <b>Gifts/Grants to Individuals</b> | <b>400</b>     |                |
|   | Visiting Minister Expenses         | 150            | 247            |
|   | Salaries and Wages                 | 15,200         | 380            |
|   | Casual labour                      |                |                |
|   | Bereavement Costs                  | 60             |                |
|   | Vehicle running cost               | 2604.01        | 813.01         |
|   | General Travel Expenses            |                | 45             |
|   | Subsistence                        | 290.9          | 907            |
|   | Volunteer Expenses                 | 519            | 980            |
|   | Food Supplies                      | 460.5          | 1563.85        |
|   | Electricity                        | 844.24         | 670            |
|   | Gas                                | 758            | 258            |
|   | Water Rates                        | 464.23         | 302.56         |
|   | Repairs / Maintenance              | 237.56         | 195            |
|   | waste Disposal                     |                | 20             |
|   | Other Premises Cost                | 347.99         |                |
|   | Tel/Broadband                      | 599.84         | 411.02         |
|   | Printing & Photocopy               | 272.33         | 25             |
|   | Printing / publications            |                | 107            |
|   | Postage                            |                | 95.4           |
|   | Stationary                         | 80.5           | 70.94          |
|   | website                            | 236.75         | 104.35         |
|   | Computer Software and Accessories  | 360.99         | 278.83         |
|   | Material cost                      | 96             |                |
|   | Equipment Purchase                 | 2336.76        | 1677           |
|   | Equipment Repairs                  | 201.44         | 60             |
|   | Depre land / building              | 2067           | 2067           |
|   | Depre office Equipment             | 363.23         | 469.12         |
|   | Depre Music & choir instruments    | 400.44         | 350.55         |
|   | Depre Plant & machinery            | 3.86           | 4.83           |
|   | <b>Total</b>                       | 29,356         | 12,102         |
| <b>Governance costs</b>                     | Bank Charges                       | 3              | 33             |
|   | Mortgage interest                  | 1,820          | 2,156          |
|   | Other fees                         |                |                |
|   | <b>Total</b>                       | 1,823          | 2,188          |

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

|  |   |
|--|---|
| <b>Recognition of incoming resources</b>                 | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                           |
| <b>Incoming resources with related expenditure</b>       | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.   |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.   |
| <b>Tax reclaims on donations and gifts</b>               | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.  |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the related goods or services have been delivered.   |
| <b>Gifts in kind</b>                                     | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.<br>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.<br>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| <b>Donated services and facilities</b>                   | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   |
| <b>Investment income</b>                                 | This is included in the accounts when receivable.   |
| <b>Investment gains and losses</b>                       | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.   |

**EXPENDITURE AND LIABILITIES**

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.   |
| <b>Governance costs</b>                              | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  |
| <b>Grants payable without performance conditions</b> | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.  |
| <b>Support Costs</b>                                 | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

**ASSETS**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.                            |
| <b>Investments</b>                              | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| <b>Stocks and work in progress</b>              | These are valued at the lower of cost or market value.   |

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

|  |
|--|
|  |
|--|

**Section C** **Notes to the accounts** **(cont)**

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

| Support cost type | Fundraising activity<br>£ | Charitable Activity<br>£ | Governance Activity<br>£ | Total Cost<br>£ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
| <b>Total</b>      | -                         | -                        | -                        | -               |

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
| none      | none      |
| none      | none      |
| £         |           |

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| none           | none           |
|                |                |

**Note 7 Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Gross wages, salaries and benefits in kind (Volunteers) | 15,719         | 1,360          |
| Employer's National Insurance costs                     | -              | -              |
| Pension costs   | -              | -              |
| <b>Total staff costs</b>                                |                | 1,360          |

**7.2 Average number of full-time equivalent employees in the year**

|  | This year<br>Number   | Last year<br>Number |
|--|-----------------------|---------------------|
| The parts of the charity in which the employees work | Fundraising           | 1                   |
|  | Charitable Activities | 1                   |
|  | Governance            | -                   |
|  | Other                 | -                   |
|  | <b>Total</b>          | 3                   |

During this period Pastor Daniel Kavuma was employed and paid for his administrative and clergy services by the charity according to the provision in the governing document.

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

|  |
|--|
|  |
|--|

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year         |                |                |
| The amount of any contributions outstanding at the year end |                |                |
| The amount of any contributions prepaid at the year end     |                |                |



**Section C** **Notes to the accounts** **(cont)**

**Note 9** **Tangible fixed assets**  
**Please complete this note if the charity has any tangible fixed assets**

**9.1 Cost or valuation**

|                         | Freehold land & buildings | Music & Choir Instruments | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Payments on account and assets under construction | Total   |
|-------------------------|---------------------------|---------------------------|-------------------------------------|----------------------------------|---|---------|
|                         | £                         | £                         | £                                   | £                                | £   | £       |
| Balance brought forward | 160,385                   | 12,098                    | 394                                 | 10,581                           | -   | 183,458 |
| Additions               | 3,464                     | 600                       |                                     |                                  | -   | 4,064   |
| Revaluations            | -                         | -                         | -                                   | -                                | -   | -       |
| Disposals               | -                         | -                         | -                                   | -                                | -   | -       |
| Transfers *             | -                         | -                         | -                                   | -                                | -   | -       |
| Balance carried forward | 163,849                   | 12,698                    | 394                                 | 10,581                           | -   | 187,522 |

**9.2 Accumulated depreciation and impairment provisions**

|                |    |     |     |     |          |
|----------------|----|-----|-----|-----|----------|
| <b>**Basis</b> | SL | RB  | RB  | RB  | SL or RB |
| <b>** Rate</b> | 2% | 20% | 20% | 20% |          |

|                              |        |        |     |       |   |        |
|------------------------------|--------|--------|-----|-------|---|--------|
| Balance brought forward      | 16,637 | 10,696 | 375 | 8,765 | - | 36,472 |
| Depreciation charge for year | 2,067  | 400    | 4   | 363   | - | 2,835  |
| Impairment provisions        | -      | -      | -   | -     | - | -      |
| Revaluations                 | -      | -      | -   | -     | - | -      |
| Disposals                    | -      | -      | -   | -     | - | -      |
| Transfers*                   | -      | -      | -   | -     | - | -      |
| Balance carried forward      | 18,704 | 11,096 | 379 | 9,128 | - | 39,307 |

**9.3 Net book value**

|                 |         |       |    |       |   |         |
|-----------------|---------|-------|----|-------|---|---------|
| Brought forward | 143,748 | 1,402 | 19 | 1,816 | - | 146,986 |
| Carried forward | 145,145 | 1,602 | 15 | 1,453 | - | 148,215 |

**9.4 Revaluation**

**If any fixed assets have been revalued please give details of the valuer and method of valuation**

|  |
|--|
|  |
|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

|   | £ |
|---|---|
| Carrying (market) value at beginning of year        | - |
| <b>Add:</b> additions to investments at cost        | - |
| <b>Less:</b> disposals at carrying value            | - |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year              | - |

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

|  | 10.2<br>Market value<br>at year end<br>£ | 10.3<br>Income from<br>investments for<br>the year<br>£ |
|--|--|---|
| <b>Investment properties</b>   | -  | -   |
| <b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b> | -  | -   |
| <b>Investments in subsidiary or connected undertakings and companies</b>   | -  | -   |
| <b>Securities not listed on a recognised Stock Exchange</b>  | -  | -   |
| <b>Cash held as part of the investment portfolio</b>   | -  | -   |
| <b>Other investments</b>   | -  | -   |
| <b>Total</b>   | -  | -   |

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

|  |
|--|
|  |
|  |

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

|   | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|---|-------------------------------------|----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Trade debtors   | -                                   | -              | -  | -              |
| Amounts due from subsidiary and associated undertakings | 1,747.64                            | -              | -  | -              |
| Other debtors   | 576.50                              | 286.50         | -  | -              |
| Prepayments and accrued income                          | 1,000.00                            | 315.25         | -  | -              |
| <b>Total</b>  | <b>3,324.14</b>                     | <b>601.75</b>  | <b>-</b>                                     | <b>-</b>       |

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|   | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|---|-------------------------------------|----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Loans and overdrafts                                  | 9,904                               | 9,413          | 31,317                                       | 36,583         |
| Trade creditors                                       | 600                                 | 600            | 1,000  | 1,000          |
| Amounts due to subsidiary and associated undertakings | 300                                 | 740            | -  | 3,000          |
| Other creditors                                       | -                                   | -              | -  | -              |
| Accruals and deferred income                          | -                                   | -              | -  | -              |
| <b>Total</b>  | <b>10,804</b>                       | <b>10,753</b>  | <b>32,317</b>                                | <b>40,583</b>  |

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

A loan facility of £93,750 with an interest rate 4.5% was arranged with HSBC plc in 2010 to assist in the acquisition of the former St. Margaret's Hall. The debt is secured against the freehold property and is payable in 15 years by monthly instalments.

**Section C** **Notes to the accounts** **(cont)**

**Note 13** **Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name    | Type PE, EE or R | Purpose and Restrictions |
|--------------|------------------|--------------------------|
| Project Fund | R                | Foodshare Project funds  |
|              |                  |                          |
|              |                  |                          |
|              |                  |                          |
|              |                  |                          |

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

| Fund names         | Fund balances brought forward<br>£ | Incoming resources<br>£ | Outgoing resources<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|--------------------|------------------------------------|-------------------------|-------------------------|----------------|-----------------------|------------------------------------|
| General            | 106,227                            | 36,751                  | - 27,434                | - 4,099        | -                     | 111,444                            |
| Projects           | 239                                | -                       | - 2,439                 | 2,439          | -                     | 239                                |
| building           | -                                  | -                       | - 1,660                 | 1,660          | -                     | -                                  |
| Children fund      | -                                  | -                       | -                       | -              | -                     | -                                  |
| Conference         | -                                  | -                       | -                       | -              | -                     | -                                  |
| Equipment          | -                                  | -                       | -                       | -              | -                     | -                                  |
| <b>Total Funds</b> | <b>106,466</b>                     | <b>36,751</b>           | <b>- 31,533</b>         | <b>0</b>       | <b>-</b>              | <b>111,683</b>                     |

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

| From Fund (Name) | To Fund (Name)       | Reason                   | Amount  |
|------------------|----------------------|--------------------------|---------|
| General          | Project (restricted) | Project Vehicle Expenses | 2439.01 |
| General          | Building (General)   | Renovations              | 1660    |
|                  |                      |                          |         |
|                  |                      |                          |         |

**Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value |                |
|------------------------------------|--|-------------------------------|----------------|
|                                    |  | This year<br>£                | Last year<br>£ |
|                                    |  |                               |                |
|                                    |  |                               |                |
|                                    |  |                               |                |

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

|                                       | Name of trustee or connected party | Legal authority | Amount owing   |                |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
|                                       |                                    |                 | This year<br>£ | Last year<br>£ |
| Due to trustees and related parties   | Pastor Daniel Kavuma               |                 | 0              | 3740           |
|                                       | Gabriella                          |                 | 300            |                |
| Due from trustees and related parties |                                    |                 |                |                |

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year<br>£ | Last year<br>£ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |

**Note 15****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

The accounting period of 2020-21 was majory marked by the COVID-19 pandemic that largely affected all businesses nationally due to the Government Lockdown restrictions. Life Changers Empowering Ministry was not different. As gatherings were restricted to reduce the spread of the COVID-19 virus, our worship services resorted to Online services. Though we are greatly thankful that we were able to hold Online services to reach our parisioners, The lockdown greatly affected our operations and income generation. We are forever greatful for the grants received from donors. Considering how the lockdown restiction were and the covid-19 pandemic affected our beneficiaries, the grants from our donor where of great relief to all who benefit from the services offered by Life Changers Empowering Ministry. For this reason we specifically want to mention the Allchurches Trust, the TNLCommunity fund, for the grants offered to carryout charitable activities under straining circumstances during the pandemic.