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5/5/2022

LIFE CHANGERS EMPOWERING MNISTRY

[TRUSTEES REPORT AND ANNUAL
ACCOUNTS 2020-21]

LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2021

We have the pleasure of presenting the Management Committee's Annual Report for the year ended 31st 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 17th 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 4th March 2009. The ministry was registered as a charity in England and Wales on 17th 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 31ST JULY 2021

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 31ST JULY 2021

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 16th March 2020 and a second on 5th 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 31ST JULY 2021

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 31ST JULY 2021

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 TNLCommunity 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

LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2021

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 31ST JULY 2021

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 implement 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

LIFE CHANGERS EMPOWERING MINISTRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2021

2. Our Facebook page – 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 (if any)	1129196	CC17a
Annual accounts for the period					
Period start date	01/08/2020	To	Period end date	31/07/2021	

Section A Statement of financial activities

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

Section B Balance sheet

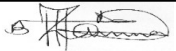
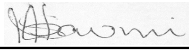
	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	148,215		-	148,215	146,986
	B02	-	-	-	-	-
Investments (Note 10)	B03		-	-	-	-
	B04	148,215	-	-	148,215	146,986
Current assets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

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

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

	Analysis	This year £	Last year £
Voluntary income	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	-
	Total	33,363	20,359
Activities for generating funds	Hall Hire	1,605	230
		-	
		-	-
		-	-
		-	-
	Total	1,605	230
Investment income	Bank Interest		0
		-	-
		-	-
		-	-
		-	-
	Total	-	0
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

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

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
	Total	-	-
Fundraising trading costs	Direct Event Costs		180
	Charity Event Costs	150	
	Evangelism Cards	205	-
	Total	355	180
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Gifts/Grants to Individuals	400	
	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
	Total	29,356	12,102
Governance costs	Bank Charges	3	33
	Mortgage interest	1,820	2,156
	Other fees		
	Total	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

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

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	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.
Grants with performance conditions	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.
Grants payable without performance conditions	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.
Support Costs	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

Tangible fixed assets for use by charity	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.
Investments	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.
Stocks and work in progress	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)
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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 £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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 £	Last year £
none	none

Section C**Notes to the accounts****(cont)****Note 7****Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

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

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

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	1
Charitable Activities	3	1
Governance	-	-
Other	-	-
Total	3	2

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**

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	This year £	Last year £
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)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	400
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	400

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£ Nil

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C	Notes to the accounts	(cont)
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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

**Basis	SL	RB	RB	RB	SL or RB
** Rate	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

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* 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	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): 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 Market value at year end £	10.3 Income from investments for the year £
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	-	-
Total	-	-

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

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

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

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
1,747.64	-	-	-
576.50	286.50	-	-
1,000.00	315.25	-	-
3,324.14	601.75	-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
9,904	9,413	31,317	36,583
600	600	1,000	1,000
300	740	-	3,000
-	-	-	-
-	-	-	-
10,804	10,753	32,317	40,583

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)
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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 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
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	-	-	-	-	-	-
Total Funds	106,466	36,751	- 31,533	0	-	111,683

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

Section C**Notes to the accounts****(cont)****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 £	Last year £

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 £	Last year £
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 £	Last year £

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.