

Living Church

England & Wales · Charity number 1132644

Details

Other names	ABLAZE MINISTRY, BREAKING BORDERS MISSION, Living Christian Church
Status	Registered
Legal form	Trust
Registered	2009-11-11
Register	View on the Charity Commission register

Contact

Address	50 Larkspur Court Rectory Park Avenue Northolt UB5 6WW
Phone	07588039451
Email	livingchristianchurchuk@gmail.com
Website	https://livingchristianchurch.com/

Activities

Objects: 3.2 THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC:3.2.1 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;3.3 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE ORGANISATION IN PROMOTING THE OBJECTS

Activities: Our Vision We are a church that is passionate about family, friendships, and finding our calling. This is a place to call home. It's a place to get help, healing, and hope. To provide a place where the depressed, the hurting, and hopeless can come and find help. To be a place of family, community, and hope. To welcome the community with open arms.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Hillingdon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£160,886	£170,962	-	-
2024-04-30	£144,557	£148,160	-	-
2023-04-30	£79,524	£78,133	-	-
2022-04-30	£62,668	£53,523	-	-
2021-04-30	£63,245	£31,100	-	-

Trustees

Name	Role	Appointed
Angela Saraceno		2021-09-01
Domenico Amato		2026-04-10
INNOCENZO MAGRI		2021-09-01
Mahesh Mamman		2026-04-10
Veronica Cilia		2026-04-10

Accounts

LIVING CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

LIVING CHURCH

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LIVING CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2025

Trustees

Luciana Nigero
Samuele Aru, Chair
Sarah Abouelaz
Angela Saraceno
Innocenzo Magri
Grazia Gioia Mazzara

Charity registered number

1132644

Principal office

50 Larkspur Court, Rectory Park, Northolt, Middlesex, UB5 6WW

Accountants

GIL Accountancy Services, Suite 26, 6 - 8 Revenge Road, Chatham, Kent, ME5 8UD

LIVING CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their annual report together with the financial statements of the charity for the 1 May 2024 to 30 April 2025.

Objectives and Activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on managing charity funds.

Activities for achieving objectives

The Church continue to engage members and community at large in its various programmes. Over the years the strength of the Church has been based on the sacrificial service of volunteers. This year is no exception. We whole-heartedly thank all our volunteers for their immeasurable contribution during the year.

Grant making policies

The charity provides grants and welfare assistance to individuals and other charities as the trustees deem fit in accordance with their public benefit objectives.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Structure, governance and management

Constitution

The principal object of the charity is to advance the christian faith and also helping migrants to intergrate into UK society.

There have been no changes in the objectives since the last annual report.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

LIVING CHURCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 APRIL 2025

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 27 February 2026 and signed on their behalf by:



**Samuele Aru, Chair
Trustee**

LIVING CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2025

Independent Examiner's Report to the Trustees of LIVING CHURCH (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 April 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 27 February 2026

D Tabiri

FCCA

Suite 26, 6 - 8 Revenge Road, Chatham ME5 8UD

LIVING CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	2	160,791	160,791	144,467
Investments	3	95	95	90
Total income		<u>160,886</u>	<u>160,886</u>	<u>144,557</u>
Expenditure on:				
Charitable activities	6	170,962	170,962	148,160
Total expenditure		<u>170,962</u>	<u>170,962</u>	<u>148,160</u>
Net expenditure before other recognised gains and losses		(10,076)	(10,076)	(3,603)
Net movement in funds		(10,076)	(10,076)	(3,603)
Reconciliation of funds:				
Total funds brought forward		59,404	59,404	63,007
Total funds carried forward		<u><u>49,328</u></u>	<u><u>49,328</u></u>	<u><u>59,404</u></u>

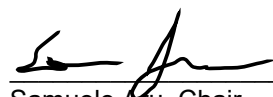
The notes on pages 7 to 14 form part of these financial statements.

LIVING CHURCH

**BALANCE SHEET
AS AT 30 APRIL 2025**

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	11		12,986		22,867
Current assets					
Cash at bank and in hand		37,642		37,593	
Creditors: amounts falling due within one year	12	(1,300)		(1,056)	
Net current assets			36,342		36,537
Net assets			49,328		59,404
Charity Funds					
Unrestricted funds	13		49,328		59,404
Total funds			49,328		59,404

The financial statements were approved by the Trustees on 27 February 2026 and signed on their behalf, by:



Samuele Aru, Chair

The notes on pages 7 to 14 form part of these financial statements.

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

LIVING CHURCH constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Straight Line
Church Equipment	-	25% Straight Line

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting Policies (continued)

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	160,791	160,791	129,338
Gift aid income	-	-	15,129
Total donations and legacies	160,791	160,791	144,467
<i>Total 2024</i>	144,467	144,467	

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income - other local investments	95	95	90
<i>Total 2024</i>	90	90	

4. Direct costs

	Charitable Activities £	Other direct costs £	Total 2025 £	Total 2024 £
Charitable donations	13,601	-	13,601	29,262
Hospitality	11,267	-	11,267	3,863
Travelling	6,828	-	6,828	4,985
Church & Ministry expenses	12,771	-	12,771	6,228
Stationery & printing	-	1,728	1,728	1,532
Rent and hall hire	37,452	-	37,452	25,880
Children's ministry	6,433	-	6,433	1,367
Wages and salaries - Trustees	45,038	-	45,038	30,676
Pension cost	2,460	-	2,460	1,560
	135,850	1,728	137,578	105,353
<i>Total 2024</i>	103,821	1,532	105,353	

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

5. Support costs

	Charitable Activities £	Total 2025 £	<i>Total 2024 £</i>
Wages and salaries	-	-	18,150
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2024</i>	<u>18,150</u>	<u>18,150</u>	

During the year ended 30 April 2025, the charity incurred the following Governance costs:

£NIL (2024 - £NIL) included within the table above in respect of Charitable Activities.

£NIL (2024 - £NIL) included within the table above in respect of Governance and administration.

6. Governance costs

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Accountancy fees	1,020	1,020	940
Computer and software costs	307	307	376
Sundry expenses	695	695	1,130
Motor expenses	12,416	12,416	9,030
Insurance	2,121	2,121	1,312
Subscriptions	818	818	635
Light & heat	1,502	1,502	1,421
Governance - depreciation - tangible fixed assets	14,505	14,505	9,813
	<u>33,384</u>	<u>33,384</u>	<u>24,657</u>

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

7. Net income/(expenditure)

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets:		
- owned by the charity	14,505	9,813
Operating lease rentals	178	1,460
	<u> </u>	<u> </u>

Trustees received remuneration amounting to £45,038 in the current year (2024 - £30,678).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

8. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 800 (2024 - £ 500), and Other accountancy services of £ 420(2024 - £ 440).

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

9. Staff costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	45,038	48,826
Other pension costs	2,460	1,560
	<u>47,498</u>	<u>50,386</u>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration

During the year retirement benefits were accruing to 2,460 Trustees (2024 - 1,560) in respect of defined contribution pension schemes.

11. Tangible fixed assets

	Motor vehicles £	Church equipment £	Total £
Cost			
At 1 May 2024	21,841	31,553	53,394
Additions	-	4,624	4,624
At 30 April 2025	<u>21,841</u>	<u>36,177</u>	<u>58,018</u>
Depreciation			
At 1 May 2024	12,035	18,492	30,527
Charge for the year	5,460	9,045	14,505
At 30 April 2025	<u>17,495</u>	<u>27,537</u>	<u>45,032</u>
Net book value			
At 30 April 2025	<u>4,346</u>	<u>8,640</u>	<u>12,986</u>
At 30 April 2024	<u>9,806</u>	<u>13,061</u>	<u>22,867</u>

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	500	656
Accruals and deferred income	800	400
	<u>1,300</u>	<u>1,056</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 May 2024 £	Income £	Expenditure £	Balance at 30 April 2025 £
Unrestricted funds				
General Funds - all funds	59,404	-	-	59,404
Other General funds	-	160,886	(170,962)	(10,076)
	<u>59,404</u>	<u>160,886</u>	<u>(170,962)</u>	<u>49,328</u>

Statement of funds - prior year

	Balance at 1 May 2023 £	Income £	Expenditure £	Balance at 30 April 2024 £
General Funds - all funds	63,007	144,557	(148,160)	59,404
Total of funds	<u>63,007</u>	<u>144,557</u>	<u>(148,160)</u>	<u>59,404</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	12,986	12,986
Current assets	37,642	37,642
Creditors due within one year	(1,300)	(1,300)
	<u>49,328</u>	<u>49,328</u>

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	22,867	22,867
Current assets	37,593	37,593
Creditors due within one year	(1,056)	(1,056)
	<u>59,404</u>	<u>59,404</u>

15. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,460 (2024 - £1,560). Contributions totalling £Nil (2024 - £Nil) were payable to the fund at the balance sheet date.

Accounts

LIVING CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2024

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Samuele Aru, Chair
Sarah Abouelaz
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Grazia Gioia Mazzara

Charity registered number

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After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

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Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

LIVING CHURCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 APRIL 2024

Risk management

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This report was approved by the Trustees, on 26 February 2025 and signed on their behalf by:



**Samuele Aru, Chair
Trustee**

LIVING CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2024

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I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 April 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

Signed:



D Tabiri

ACCA

Dated: 26 February 2025

177 Ballens Road, Chatham ME5 8PG

LIVING CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	144,467	144,467	79,484
Investments	3	90	90	40
Total income		<u>144,557</u>	<u>144,557</u>	<u>79,524</u>
Expenditure on:				
Charitable activities	6	148,160	148,160	78,133
Total expenditure		<u>148,160</u>	<u>148,160</u>	<u>78,133</u>
Net income / (expenditure) before other recognised gains and losses		(3,603)	(3,603)	1,391
Net movement in funds		(3,603)	(3,603)	1,391
Reconciliation of funds:				
Total funds brought forward		63,007	63,007	61,616
Total funds carried forward		<u><u>59,404</u></u>	<u><u>59,404</u></u>	<u><u>63,007</u></u>

The notes on pages 7 to 14 form part of these financial statements.

LIVING CHURCH

**BALANCE SHEET
AS AT 30 APRIL 2024**

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	11		22,867		4,189
Current assets					
Cash at bank and in hand		37,593		59,217	
Creditors: amounts falling due within one year	12	(1,056)		(399)	
Net current assets			36,537		58,818
Net assets			59,404		63,007
Charity Funds					
Unrestricted funds	13		59,404		63,007
Total funds			59,404		63,007

The financial statements were approved by the Trustees on 26 February 2025 and signed on their behalf, by:



Samuele Aru, Chair

The notes on pages 7 to 14 form part of these financial statements.

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

LIVING CHURCH constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1. Accounting Policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	- 25% Straight Line
Church Equipment	- 25% Straight Line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	129,338	129,338	79,484
Gift aid income	15,129	15,129	-
	<u>144,467</u>	<u>144,467</u>	<u>79,484</u>
Total donations and legacies	<u>144,467</u>	<u>144,467</u>	<u>79,484</u>
<i>Total 2023</i>	<u>79,484</u>	<u>79,484</u>	

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income - other local investments	90	90	40
	<u>90</u>	<u>90</u>	<u>40</u>
<i>Total 2023</i>	<u>40</u>	<u>40</u>	

4. Direct costs

	Charitable Activities £	Other direct costs £	Total 2024 £	Total 2023 £
Charitable donations	29,262	-	29,262	22,006
Hospitality	3,863	-	3,863	13,062
Travelling	4,985	-	4,985	1,374
Church & Ministry expenses	6,228	-	6,228	2,684
Stationery & printing	-	1,532	1,532	244
Rent and hall hire	25,880	-	25,880	8,601
Children's ministry	1,367	-	1,367	30
Wages and salaries - Trustees	30,676	-	30,676	-
Pension cost	1,560	-	1,560	1,260
	<u>103,821</u>	<u>1,532</u>	<u>105,353</u>	<u>49,261</u>
Subtotal	<u>103,821</u>	<u>1,532</u>	<u>105,353</u>	<u>49,261</u>
Other direct costs	-	-	-	10,800
	<u>103,821</u>	<u>1,532</u>	<u>105,353</u>	<u>60,061</u>
<i>Total 2023</i>	<u>49,017</u>	<u>244</u>	<u>49,261</u>	

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

4. Direct costs (continued)

5. Support costs

	Charitable Activities £	Total 2024 £	<i>Total 2023 £</i>
Wages and salaries	18,150	18,150	-

During the year ended 30 April 2024, the charity incurred the following Governance costs:

£NIL (2023 - £NIL) included within the table above in respect of Charitable Activities.

£NIL (2023 - £NIL) included within the table above in respect of Governance and administration.

6. Governance costs

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Accountancy fees	940	940	882
Computer and software costs	376	376	102
Sundry expenses	1,130	1,130	977
Motor expenses	9,030	9,030	7,207
Insurance	1,312	1,312	465
Subscriptions	635	635	1,575
Light & heat	1,421	1,421	638
Governance - depreciation - tangible fixed assets	9,813	9,813	6,226
	24,657	24,657	18,072

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

7. Net income/(expenditure)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets:		
- owned by the charity	9,813	6,226
Operating lease rentals	1,460	-
	<u>11,273</u>	<u>6,226</u>

Trustees received remuneration amounting to £30,676 in the current year (2023 - £10,800).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

8. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 500 (2023 - £ 400), and Other accountancy services of £ 440(2023 - £1,098).

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

9. Staff costs

Staff costs were as follows:

	2024	<i>2023</i>
	£	£
Wages and salaries	48,826	<i>10,800</i>
Other pension costs	1,560	<i>1,260</i>
	50,386	<i>12,060</i>

The average number of persons employed by the charity during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Staff	3	<i>1</i>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration

During the year retirement benefits were accruing to 1,560 Trustees (*2023 - 1,260*) in respect of defined contribution pension schemes.

11. Tangible fixed assets

	Motor vehicles £	Church equipment £	Total £
Cost			
At 1 May 2023	8,201	16,702	24,903
Additions	13,640	14,851	28,491
At 30 April 2024	21,841	31,553	53,394
Depreciation			
At 1 May 2023	6,575	14,139	20,714
Charge for the year	5,460	4,353	9,813
At 30 April 2024	12,035	18,492	30,527
Net book value			
At 30 April 2024	9,806	13,061	22,867
<i>At 30 April 2023</i>	<i>1,626</i>	<i>2,563</i>	<i>4,189</i>

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	656	-
Accruals and deferred income	400	399
	<u>1,056</u>	<u>399</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 May 2023 £	Income £	Expenditure £	Balance at 30 April 2024 £
Unrestricted funds				
General Funds - all funds	63,007	144,557	(148,160)	59,404

Statement of funds - prior year

	Balance at 1 May 2022 £	Income £	Expenditure £	Balance at 30 April 2023 £
General Funds - all funds	61,616	-	-	61,616
Total of funds	61,616	-	-	61,616

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	22,867	22,867
Current assets	37,593	37,593
Creditors due within one year	(1,056)	(1,056)
	<u>59,404</u>	<u>59,404</u>

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	4,190	4,190
Current assets	59,217	59,217
Creditors due within one year	(400)	(400)
	<u>63,007</u>	<u>63,007</u>

15. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,560 (2023 - £1,260). Contributions totalling £Nil (2023 - £Nil) were payable to the fund at the balance sheet date.

Accounts

LIVING CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

LIVING CHURCH

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Statement of financial activities	5
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Notes to the financial statements	7 - 14

LIVING CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2023

Trustees

Luciana Nigero
Samuele Aru, Chair
Sarah Abouelaz
Angela Saraceno
Innocenzo Magri
Grazia Gioia Mazzara

Charity registered number

1132644

Principal office

50 Larkspur Court, Rectory Park, Northolt, Middlesex, UB5 6WW

Accountants

GIL Accountancy Services, 177, Ballens Road, Chatham, Kent, ME5 8PG

LIVING CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 May 2022 to 30 April 2023.

Objectives and Activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on managing charity funds.

Activities for achieving objectives

The Church continue to engage members and community at large in its various programmes. Over the years the strength of the Church has been based on the sacrificial service of volunteers. This year is no exception. We whole-heartedly thank all our volunteers for their immeasurable contribution during the year.

Grant making policies

The charity provides grants and welfare assistance to individuals and other charities as the trustees deem fit in accordance with their public benefit objectives.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Structure, governance and management

Constitution

The principal object of the charity is to advance the christian faith and also helping migrants to intergrate into UK society.

There have been no changes in the objectives since the last annual report.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

LIVING CHURCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 30 APRIL 2023

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 24 February 2024 and signed on their behalf by:



**Samuele Aru, Chair
Trustee**

LIVING CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2023

Independent Examiner's Report to the Trustees of LIVING CHURCH (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 April 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

D Tabiri

ACCA



Dated: 24 February 2024

177 Ballens Road, Chatham ME5 8PG

LIVING CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	79,484	79,484	62,668
Investments	3	40	40	-
Total income		<u>79,524</u>	<u>79,524</u>	<u>62,668</u>
Expenditure on:				
Charitable activities	5	78,133	78,133	53,523
Total expenditure		<u>78,133</u>	<u>78,133</u>	<u>53,523</u>
Net income before other recognised gains and losses		1,391	1,391	9,145
Net movement in funds		1,391	1,391	9,145
Reconciliation of funds:				
Total funds brought forward		<u>61,616</u>	<u>61,616</u>	<u>52,471</u>
Total funds carried forward		<u><u>63,007</u></u>	<u><u>63,007</u></u>	<u><u>61,616</u></u>

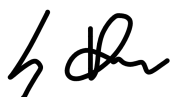
The notes on pages 7 to 14 form part of these financial statements.

LIVING CHURCH

BALANCE SHEET
AS AT 30 APRIL 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	10		4,190		6,565
Current assets					
Cash at bank and in hand		59,217		55,451	
Creditors: amounts falling due within one year	11	(400)		(400)	
Net current assets			58,817		55,051
Net assets			63,007		61,616
Charity Funds					
Unrestricted funds	12		63,007		61,616
Total funds			63,007		61,616

The financial statements were approved by the Trustees on 24 February 2024 and signed on their behalf, by:



Samuele Aru, Chair

The notes on pages 7 to 14 form part of these financial statements.

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

LIVING CHURCH constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Straight Line
Church Equipment	-	25% Straight Line

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

1. Accounting Policies (continued)

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	79,484	79,484	49,288
Grants	-	-	2,450
Gift aid income	-	-	10,930
Total donations and legacies	79,484	79,484	62,668
<i>Total 2022</i>	62,668	62,668	

3. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income - other local investments	40	40	-

4. Direct costs

	Charitable Activities £	Other direct costs £	Total 2023 £	Total 2022 £
Charitable donations	22,006	-	22,006	18,868
Hospitality	13,062	-	13,062	2,832
Travelling	1,374	-	1,374	459
Music expenses	2,684	-	2,684	5,413
Stationery & printing	-	244	244	106
Storage costs	-	-	-	88
Rent and hall hire	8,601	-	8,601	6,554
Children's ministry	30	-	30	639
Pension cost	1,260	-	1,260	1,260
	49,017	244	49,261	36,219
<i>Total 2022</i>	36,025	194	36,219	

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

5. Governance costs

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Accountancy fees	882	882	820
Computer and software costs	102	102	510
Sundry expenses	977	977	2,283
Motor expenses	7,207	7,207	1,272
Insurance	465	465	716
Music expenses	-	-	15
Subscriptions	1,575	1,575	900
Light & heat	638	638	-
Governance - depreciation - tangible fixed assets	6,226	6,226	2,188
Subtotal	18,072	18,072	8,704
Other governance costs	10,800	10,800	8,600
	28,872	28,872	17,304

6. Net income/(expenditure)

This is stated after charging:

	2023 £	<i>2022 £</i>
Depreciation of tangible fixed assets: - owned by the charity	6,226	2,188

Trustees received remuneration amounting to £12,060 in the current year (2022 - £9,860).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

7. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 400 (2022 - £ 400), and Other accountancy services of £ 420(2022 - £1,098).

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

8. Staff costs

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	10,800	8,600
Other pension costs	1,260	1,260
	<u>12,060</u>	<u>9,860</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration

	2023 £	2022 £
Remuneration	<u>10,800</u>	<u>8,600</u>

During the year retirement benefits were accruing to 1,260 Trustees (2022 - 1,260) in respect of defined contribution pension schemes.

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

10. Tangible fixed assets

	Motor vehicles £	Church equipment £	Total £
Cost			
At 1 May 2022	8,201	12,852	21,053
Additions	-	3,851	3,851
At 30 April 2023	8,201	16,703	24,904
Depreciation			
At 1 May 2022	4,525	9,963	14,488
Charge for the year	2,050	4,176	6,226
At 30 April 2023	6,575	14,139	20,714
Net book value			
At 30 April 2023	1,626	2,564	4,190
At 30 April 2022	3,676	2,889	6,565

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	400	400

LIVING CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

12. Statement of funds

Statement of funds - current year

	Balance at 1 May 2022 £	Income £	Expenditure £	Balance at 30 April 2023 £
Unrestricted funds				
General Funds - all funds	61,616	-	-	61,616
Other General funds	-	79,524	(78,133)	1,391
	<u>61,616</u>	<u>79,524</u>	<u>(78,133)</u>	<u>63,007</u>

Statement of funds - prior year

	Balance at 1 May 2021 £	Income £	Expenditure £	Balance at 30 April 2022 £
General Funds - all funds	52,471	62,668	(53,523)	61,616
Total of funds	<u>52,471</u>	<u>62,668</u>	<u>(53,523)</u>	<u>61,616</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,190	4,190
Current assets	59,217	59,217
Creditors due within one year	(400)	(400)
	<u>63,007</u>	<u>63,007</u>

LIVING CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	6,565	6,565
Current assets	55,451	55,451
Creditors due within one year	(400)	(400)
	<u>61,616</u>	<u>61,616</u>

14. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,260 (2022 - £1,260). Contributions totalling £Nil (2022 - £Nil) were payable to the fund at the balance sheet date.

Accounts

LIVING CHRISTIAN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

LIVING CHRISTIAN CHURCH

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LIVING CHRISTIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2022

Trustees

Luciana Nigero
Samuele Aru, Chair
Antonio Mezzullo (resigned 1 September 2021)
Sarah Abouelaz (appointed 1 September 2021)
Angela Saraceno (appointed 1 September 2021)
Innocenzo Magri (appointed 1 September 2021)
Grazia Gioia Mazzara (appointed 1 September 2021)

Charity registered number

1132644

Principal office

50 Larkspur Court, Rectory Park, Northolt, Middlesex, UB5 6WW

Accountants

GIL Accountancy Services, 177, Ballens Road, Chatham, Kent, ME5 8PG

LIVING CHRISTIAN CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 May 2021 to 30 April 2022.

Objectives and Activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on managing charity funds.

Activities for achieving objectives

The Church continue to engage members and community at large in its various programmes. Over the years the strength of the Church has been based on the sacrificial service of volunteers. This year is no exception. We whole-heartedly thank all our volunteers for their immeasurable contribution during the year.

Grant making policies

The charity provides grants and welfare assistance to individuals and other charities as the trustees deem fit in accordance with their public benefit objectives.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Structure, governance and management

Constitution

The principal object of the charity is to advance the christian faith and also helping migrants to intergrate into UK society.

There have been no changes in the objectives since the last annual report.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2022

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 26 February 2023 and signed on their behalf by:

S Aru

**Samuele Aru, Chair
Trustee**

LIVING CHRISTIAN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2022

Independent Examiner's Report to the Trustees of LIVING CHRISTIAN CHURCH (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 April 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 26 February 2023

D Tabiri ACCA

177 Ballens Road, Chatham ME5 8PG

LIVING CHRISTIAN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	62,668	62,668	63,245
Total income		<u>62,668</u>	<u>62,668</u>	<u>63,245</u>
Expenditure on:				
Charitable activities	4	53,523	53,523	31,100
Total expenditure		<u>53,523</u>	<u>53,523</u>	<u>31,100</u>
Net income before other recognised gains and losses		9,145	9,145	32,145
Net movement in funds		9,145	9,145	32,145
Reconciliation of funds:				
Total funds brought forward		52,471	52,471	20,376
Total funds carried forward		<u><u>61,616</u></u>	<u><u>61,616</u></u>	<u><u>52,471</u></u>

The notes on pages 7 to 14 form part of these financial statements.

LIVING CHRISTIAN CHURCH

BALANCE SHEET AS AT 30 APRIL 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		6,565		1,559
Current assets					
Cash at bank and in hand		55,451		51,312	
Creditors: amounts falling due within one year	10	(400)		(400)	
Net current assets			55,051		50,912
Net assets			61,616		52,471
Charity Funds					
Unrestricted funds	11		61,616		52,471
Total funds			61,616		52,471

The financial statements were approved by the Trustees on 26 February 2023 and signed on their behalf, by:

S Aru

 Samuele Aru, Chair

The notes on pages 7 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

LIVING CHRISTIAN CHURCH constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Straight Line
Church Equipment	-	25% Straight Line

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. Accounting Policies (continued)

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	49,288	49,288	44,783
Grants	2,450	2,450	3,360
Gift aid income	10,930	10,930	15,102
Total donations and legacies	62,668	62,668	63,245
<i>Total 2021</i>	63,245	63,245	

3. Direct costs

	Charitable Activities £	Other direct costs £	Total 2022 £	Total 2021 £
Charitable donations	18,868	-	18,868	9,676
Hospitality	2,832	-	2,832	189
Travelling	459	-	459	(598)
Music expenses	5,413	-	5,413	1,359
Stationery & printing	-	106	106	318
Storage costs	-	88	88	1,117
Rent and hall hire	6,554	-	6,554	574
Children's ministry	639	-	639	-
Wages and salaries	-	-	-	8,886
Pension cost	1,260	-	1,260	1,770
Subtotal	36,025	194	36,219	23,291
Other direct costs	-	-	-	(8,886)
	36,025	194	36,219	14,405
<i>Total 2021</i>	21,856	1,435	23,291	

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

4. Governance costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accountancy fees	820	820	1,498
Computer and software costs	510	510	1,038
Sundry expenses	2,283	2,283	100
Motor expenses	1,272	1,272	540
Insurance	716	716	446
Governance expense 14	15	15	-
Subscriptions	900	900	300
Governance - depreciation - tangible fixed assets	2,188	2,188	3,887
Subtotal	8,704	8,704	7,809
Other governance costs	8,600	8,600	8,886
	17,304	17,304	16,695

5. Net income/(expenditure)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	2,188	3,887

Trustees received remuneration amounting to £8,886 in the current year (2021 - £8,100).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

6. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 400 (2021 - £ 400), and Other accountancy services of £ 420(2021 - £1,098).

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

7. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	8,600	8,886
Other pension costs	1,260	1,770
	<u>9,860</u>	<u>10,656</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration

	2022 £	2021 £
Remuneration	<u>8,600</u>	<u>8,886</u>

During the year retirement benefits were accruing to 1,260 Trustees (2021 - 1,770) in respect of defined contribution pension schemes.

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

9. Tangible fixed assets

	Motor vehicles £	Church equipment £	Total £
Cost			
At 1 May 2021	3,300	10,559	13,859
Additions	4,901	2,293	7,194
At 30 April 2022	8,201	12,852	21,053
Depreciation			
At 1 May 2021	3,300	9,000	12,300
Charge for the year	1,225	963	2,188
At 30 April 2022	4,525	9,963	14,488
Net book value			
At 30 April 2022	3,676	2,889	6,565
At 30 April 2021	-	1,559	1,559

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	400	400

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

11. Statement of funds

Statement of funds - current year

	Balance at 1 May 2021 £	Income £	Expenditure £	Balance at 30 April 2022 £
Unrestricted funds				
General Funds - all funds	52,471	62,668	(53,523)	61,616

Statement of funds - prior year

	Balance at 1 May 2020 £	Income £	Expenditure £	Balance at 30 April 2021 £
General Funds - all funds	20,326	63,245	(31,100)	52,471
Total of funds	20,326	63,245	(31,100)	52,471

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	6,565	6,565
Current assets	55,451	55,451
Creditors due within one year	(400)	(400)
	61,616	61,616

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,559	1,559
Current assets	51,312	51,312
Creditors due within one year	(400)	(400)
	52,471	52,471

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

13. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,260 (2021 - £1,770). Contributions totalling £Nil (2021 - £Nil) were payable to the fund at the balance sheet date.

Accounts

LIVING CHRISTIAN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

LIVING CHRISTIAN CHURCH

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LIVING CHRISTIAN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2021

Trustees

Luciana Nigero
Samuele Aru, Chair
Antonio Mezzullo (resigned 1 September 2021)
Sarah Abouelaz (appointed 1 September 2021)
Angela Saraceno (appointed 1 September 2021)
Innocenzo Magri (appointed 1 September 2021)
Grazia Gioia Mazzara (appointed 1 September 2021)

Charity registered number

1132644

Principal office

50 Larkspur Court, Rectory Park, Northolt, Middlesex, UB5 6WW

Accountants

GIL Accountancy Services, 177, Ballens Road, Chatham, Kent, ME5 8PG

LIVING CHRISTIAN CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 May 2020 to 30 April 2021.

Objectives and Activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on managing charity funds.

Activities for achieving objectives

The Church continue to engage members and community at large in its various programmes. Over the years the strength of the Church has been based on the sacrificial service of volunteers. This year is no exception. We whole-heartedly thank all our volunteers for their immeasurable contribution during the year.

Grant making policies

The charity provides grants and welfare assistance to individuals and other charities as the trustees deem fit in accordance with their public benefit objectives.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Structure, governance and management

Constitution

The principal object of the charity is to advance the christian faith and also helping migrants to intergrate into UK society.

There have been no changes in the objectives since the last annual report.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2021**

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 25 February 2022 and signed on their behalf by:



**Samuele Aru, Chair
Trustee**

LIVING CHRISTIAN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2021

Independent Examiner's Report to the Trustees of LIVING CHRISTIAN CHURCH (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 April 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 25 February 2022

D Tabiri

ACCA

177 Ballens Road, Chatham ME5 8PG

LIVING CHRISTIAN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	2	63,245	63,245	38,079
Total income		63,245	63,245	38,079
Expenditure on:				
Charitable activities	4	31,100	31,100	33,021
Total expenditure		31,100	31,100	33,021
Net income before other recognised gains and losses		32,145	32,145	5,058
Net movement in funds		32,145	32,145	5,058
Reconciliation of funds:				
Total funds brought forward		20,327	20,327	15,269
Total funds carried forward		52,472	52,472	20,327

The notes on pages 7 to 14 form part of these financial statements.

LIVING CHRISTIAN CHURCH

BALANCE SHEET AS AT 30 APRIL 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		1,559		3,861
Current assets					
Cash at bank and in hand		51,312		16,865	
Creditors: amounts falling due within one year	10	(399)		(399)	
Net current assets			50,913		16,466
Net assets			52,472		20,327
Charity Funds					
Unrestricted funds	11		52,472		20,327
Total funds			52,472		20,327

The financial statements were approved by the Trustees on 25 February 2022 and signed on their behalf, by:



Samuele Aru, Chair

The notes on pages 7 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

LIVING CHRISTIAN CHURCH constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Straight Line
Church Equipment	-	25% Straight Line

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

1. Accounting Policies (continued)

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	44,783	44,783	38,079
Grants	3,360	3,360	-
Gift aid income	15,102	15,102	-
Total donations and legacies	63,245	63,245	38,079
<i>Total 2020</i>	38,079	38,079	

3. Direct costs

	Charitable Activities £	Other direct costs £	Total 2021 £	Total 2020 £
Charitable donations	9,676	-	9,676	5,020
Hospitality	189	-	189	1,395
Travelling	(598)	-	(598)	1,491
Music expenses	1,359	-	1,359	2,136
Stationery & printing	-	318	318	193
Storage costs	-	1,117	1,117	1,838
Bank charges	-	-	-	40
Rent and hall hire	574	-	574	5,899
Children's ministry	-	-	-	441
Wages and salaries	8,886	-	8,886	8,100
Pension cost	1,770	-	1,770	-
Subtotal	21,856	1,435	23,291	26,553
Other direct costs	-	-	-	(8,100)
	21,856	1,435	23,291	18,453
<i>Total 2020</i>	24,482	2,071	26,553	

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

4. Governance costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy fees	1,498	1,498	460
Computer and software costs	1,038	1,038	429
Sundry expenses	100	100	15
Motor expenses	540	540	2,044
Insurance	446	446	151
Subscriptions	300	300	300
Governance - depreciation - tangible fixed assets	3,887	3,887	3,069
	<u>7,809</u>	<u>7,809</u>	<u>6,468</u>

5. Net income/(expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	<u>3,887</u>	<u>3,069</u>

Trustees received remuneration amounting to £8,886 in the current year (2020 - £8,100).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

6. Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 400 (2020 - £ 400), and Other accountancy services of £1,098(2020 - £ 700).

LIVING CHRISTIAN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

7. Staff costs

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	8,886	8,100
Other pension costs	1,770	-
	10,656	8,100

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration

	2021	2020
	£	£
Remuneration	8,886	8,100

During the year retirement benefits were accruing to 1,770 Trustees (2020 - NIL) in respect of defined contribution pension schemes.

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

9. Tangible fixed assets

	Motor vehicles £	Church equipment £	Total £
Cost			
At 1 May 2020	3,300	8,974	12,274
Additions	-	1,585	1,585
At 30 April 2021	3,300	10,559	13,859
Depreciation			
At 1 May 2020	2,475	5,938	8,413
Charge for the year	825	3,062	3,887
At 30 April 2021	3,300	9,000	12,300
Net book value			
At 30 April 2021	-	1,559	1,559
<i>At 30 April 2020</i>	<i>825</i>	<i>3,036</i>	<i>3,861</i>

10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	399	399

LIVING CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

11. Statement of funds

Statement of funds - current year

	Balance at 1 May 2020 £	Income £	Expenditure £	Balance at 30 April 2021 £
Unrestricted funds				
General Funds - all funds	20,327	63,245	(31,100)	52,472

Statement of funds - prior year

	Balance at 1 May 2019 £	Income £	Expenditure £	Balance at 30 April 2020 £
General Funds - all funds	15,269	38,079	(33,021)	20,327
Total of funds	15,269	38,079	(33,021)	20,327

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,559	1,559
Current assets	51,312	51,312
Creditors due within one year	(399)	(399)
	52,472	52,472

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	3,861	3,861
Current assets	16,865	16,865
Creditors due within one year	(399)	(400)
	20,327	20,327

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

13. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,770 (2020 - £Nil). Contributions totalling £Nil (2020 - £Nil) were payable to the fund at the balance sheet date.