

# CHURCH OF THE LIVING GOD, WESTBURY

England & Wales · Charity number 1135216

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07108899](#)

**Registered** 2010-03-26

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

## Contact

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**Address** 3 Leigh Road  
Westbury  
BA13 3QN

**Phone** 01373826876

**Email** [info@clgwestbury.org.uk](mailto:info@clgwestbury.org.uk)

**Website** [www.clgwestbury.org.uk](http://www.clgwestbury.org.uk)

## Activities

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**Objects:** (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF WILTSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF WILTSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (C) TO PROVIDE AND MAINTAIN FACILITIES FOR THE BENEFIT OF COMMUNITIES WITHIN THE UNITED KINGDOM WITHOUT DISTINCTION OF RACE, SEX, POLITICAL, RELIGIOUS OR OTHER OPINION AND WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE FOR THE SAID INHABITANTS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR DISCRETION DETERMINE.

**Activities:** Training/development for effective practical application of objectives. Courses for public benefit: Healing conferences and inner healing, available to all local churches and individuals; financial support to local charities, food bank, homeless, and international crises; and support to Schools and Care Homes. Christian counsel to children, families or individuals online or in person.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** WILTSHIRE, THE UNITED KINGDOM OR THE WORLD
- Bath And North East Somerset
- Dorset
- Hampshire
- Somerset
- Swindon
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,023	£63,156	-	-
2023-12-31	£80,859	£73,679	-	-
2022-12-31	£58,214	£61,348	-	-
2021-12-31	£64,696	£66,642	-	-
2020-12-31	£62,837	£57,806	-	-

## Trustees

Name	Role	Appointed
AURORA DINE		
Louise Waterfield		2021-10-01
PETER IVAN COUCH		2011-10-05
REV IAIN MURRAY		
Rev FATIMAH MURRAY		
Steven Battershill		2016-02-12

**CHURCH OF THE LIVING GOD, WESTBURY**

England & Wales - Charity number 1135216

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**CHURCH OF THE LIVING GOD,  
WESTBURY**

**CHARITY REGISTRATION No: 1135216**

**COMPANY REGISTRATION No: 07108899**

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
West Sussex  
PO20 7EG

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

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**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1135216
<b>COMPANY REGISTRATION NUMBER</b>	7108899
<b>START OF FINANCIAL YEAR</b>	1st January 2024
<b>END OF FINANCIAL YEAR</b>	31st December 2024
<b>TRUSTEES AT 31 ST DECEMBER 2024</b>	L Waterfield S Battershill P Couch A Dine Rev F Murray Rev I Murray
<b>GOVERNING DOCUMENT</b>	MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 19 DECEMBER 2009
<b>OBJECTS</b>	(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF WILTSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF WILTSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; (C) TO PROVIDE AND MAINTAIN FACILITIES FOR THE BENEFIT OF COMMUNITIES WITHIN THE UNITED KINGDOM WITHOUT DISTINCTION OF RACE, SEX, POLITICAL, RELIGIOUS OR OTHER OPINION AND WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE FOR THE SAID INHABITANTS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR DISCRETION DETERMINE.
<b>REGISTERED ADDRESS</b>	3 Leigh Road Westbury BA13 3QN
<b>BANKERS</b>	HSBC Bank PLC 46 Fore Street Trowbridge Wiltshire BA14 8EL
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Objectives and Activities**

Objects

The charity's objects ("the Objects") are for the public benefit and are restricted to the following:

(a) To advance the Christian faith in accordance with the Statement of Beliefs in the Schedule hereto attached in such ways and in such parts of Wiltshire, the United Kingdom or the world as the Trustees may from time to time think fit;

(b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the world as the Trustees may from time to time think fit;

(c) to provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of race, sex, political, religious or other opinion and with the object of improving conditions of life for the said inhabitants as the trustees may from time to time in their discretion determine.

Main Activities

- Encouraging and discipling current and new Christians towards the obedience of the two great Commandments - to love God, and to love our neighbours as ourselves. This is developed through the imitation and emulation of the life and teaching of Jesus Christ towards the goodness of God; and to love, honour and respect all of God's creation in word and deed.
- Providing teaching and effective prayer for health, and a healthy lifestyle, in body soul and spirit: in body, through understanding and applying all the ways in which God heals, through the natural and the supernatural, including general advice for a healthy lifestyle through good diet and exercise; in soul (mind, will and emotions) by help and support through life's problems, particularly in relationships, financial stewardship, and effective employment; and in spirit, through inner healing and personal connection with the Godhead.
- Providing specific training in recognising and responding to the voice of God through prophetic Activation Schools online through Zoom, open to all people without distinction who wish to progress in their understanding and knowledge of their identity in God.
- Bringing pastoral care through developing training for communication, and in understanding how to respond to those who have trauma, who have lost hope, or who are simply alone. Regular Saturday morning free refreshments and fellowship publicised in Christian Way magazine and also open to all on online neighbour / next door platforms - with prayer & encouragement provided for any who request help.
- Providing through Charitable donations support to those charities, as approved by the Trustees who can reach people and places that are currently beyond our human resources, to further their conditions of life.

**Achievements and Performance**

For 2024, attention has been placed on how God is moving the church for the benefit of community coming out of covid restrictions. With many concerns on finances, health, and community relationships having increasing struggles over illegal migration; wars in Europe affecting UK through protest groups, rise in violent crime, and increasing diminishing of Christian values, alongside rising threat from Islamic extremism; these are areas in which the role of the church is to bring strength hope and freedom from the stresses life has brought for so many.

We have therefore continued focus on health and healing - through developing individuals in the church, by teaching and practical application, to have confidence to bring the hope of the kingdom of heaven to those within their various spheres of influence.

The online courses on zoom have been open to all, both locally and internationally, and these have continued to develop, with attendance from other churches and from European Nations, Nigeria and S Africa, USA and Canada many as in 2023. Through zoom and WhatsApp as favoured media - CLG has helped many, introduced by members or friends of CLG, or visitors to the area seeking support, through prayer and encouragement. Testimonies of healing, success with employment and/or financial support, are recorded as a witness to the grace and love of God to all.

Through visiting youth speakers, we have been encouraging younger generations into the value of Christian understanding in the midst of educational challenges that affect the young in their confusion of identity and purpose. This is in embryo at present, and is to be developed as an essential benefit to the wider community as we seek to develop dedicated children ministry. The increase of suicidal thoughts, modern day slavery and drug abuse are serious challenges that can be overcome effectively through discovering the truth that is in Jesus Christ as risen Lord. Some transformed lives in teenagers and early 20's have been incredible encouragement to us all.

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Achievements and Performance (continued)**

Through our members, CLG directly supports local charities and enterprises - Cornerstone in Warminster supporting the homeless, families and individuals struggling with complications of life in various ways; Windsor Hill Woods helping ex-prisoners and drug addicts get re-established with community values; and generally neighbours in need. We have small groups or couples in Devizes, Warminster, Trowbridge and of course Westbury, who connect with local community and with one another, to provide a listening ear with practical and spiritual active support. Developing better relationships and productivity amongst work colleagues is also a feature.

Our newly priested Missionary to Madagascar is in training for that role, maintaining support for the Mission both online and through provision - establishing the Mission for self-support through charitable status is under way.

Financially we also continue to support charitable organisations providing relief and support in Philippines, Middle East, Africa, and S America, wherever there is a need and purpose - through Vision for Israel, Mosaic, MAF, Every Home for Christ, SAT7, CBM, and Bible Society amongst others. Also closer to home with CARE, Alabaré, Trussell Trust, Salvation Army and particularly Justice and Care to combat modern day slavery. Some individuals in need have been given help directly where we are close communication.

Whilst abortion and gender ideology continue to be an increasing cause for serious concern in young adults, the resultant need for pastoral help, comfort and healing of mental stresses add to our commitment to the community in co-operation with other churches and to families in our sphere of care.

We continue to provide regular contributions to the local newspaper and WACT bi-monthly magazines for the benefit of the area communities, which includes invitations to our various facilities and courses. Whilst in the aftermath of covid restrictions the attendance at Schools and Care Homes has been curtailed, we continue to connect for when they may have need of our availability.

**Financial Review**

In 2024 we recorded a surplus of income over expenditure of £5,876 (2023: surplus of £7,181). Total reserves at 31st December 2024 were £85,407 of which £527 were restricted funds and £84,880 unrestricted.

**Services to Church of the Living God Westbury (CLG)**

- Revd Iain Murray, Revd Fatimah Murray

- a. Pastoral oversight for congregation and support/counselling
- b. Discipleship in the Christian Faith to guide all into their identity and calling - to develop their God-given skills for the benefit of the communities they are able to serve.
- c. Developing leaders in ministries to the church, to continue for the future.
- d. Represent CLG with local bodies - Churches Together, Publications, and through Public Services (eg Remembrance, Good Friday, Easter and Christmas)
- e. Maintain Church Administration with Companies House, Charities Commission, CCLI, and HMRC, Accounting and Trustee Management
- f. Oversee Safeguarding requirements, Insurance and Maintenance, Legal protocols.
- g. Care of Chapel and Cabin Buildings, currently provided to CLG from and within Murray house property.

Amongst others, these services enable CLG Members to be supported and empowered to support others where there is need, where those who have lost hope, or who are sick or vulnerable, can find a refuge and guidance through church members who have gained confidence in the ability they have to provide the help as needed, with backup from church resources. Providing healing events, Christian counselling, general acts of kindness and generosity are the contribution made to local communities; and being a broad mission church with several nationalities represented, we have been able to support further afield with online courses of training development in the Christian Faith.

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on a ongoing concern basis unless it is inappropriate to presume that the company will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the Report of the Trustees and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the ..... 26th September 2025 .....

Signed on their behalf by ..... Rev Iain Murray .....

Signature:



**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees/members of Church of the Living God, Westbury on my examination of the accounts of the Company for the year ended 31st December 2024.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

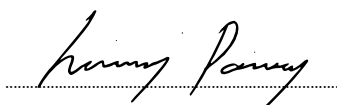
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Lomax Pavey  
Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
West Sussex  
PO20 7EG

29th September 2025

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

<b>INCOME</b>	<b>Notes</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
Donations & Legacies	<b>3a</b>	51,841	460	15,386	67,687	79,837
Investment Income	<b>3b</b>	1,142	-	-	1,142	769
Other Income	<b>3c</b>	195	-	-	195	254
<b>TOTAL INCOME</b>		<b>53,177</b>	<b>460</b>	<b>15,386</b>	<b>69,023</b>	<b>80,859</b>
<b>EXPENDITURE</b>						
Charitable Activities	<b>4a</b>	46,216	100	15,000	61,316	72,043
Governance Costs	<b>4b</b>	1,840	-	-	1,840	1,635
<b>TOTAL EXPENDITURE</b>		<b>48,056</b>	<b>100</b>	<b>15,000</b>	<b>63,156</b>	<b>73,679</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,121</b>	<b>360</b>	<b>386</b>	<b>5,867</b>	<b>7,181</b>
Funds brought forward		93,051	(12,562)	(949)	79,540	66,769
Transfers between funds	<b>5</b>	(16,536)	15,446	1,090	-	-
Prior Year Adjustment	<b>14</b>	-	-	-	-	5,590
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>81,636</b>	<b>3,244</b>	<b>527</b>	<b>85,407</b>	<b>79,540</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
<b>Fixed assets</b>					
Tangible assets	2	5,979	-	5,979	7,972
<b>Current assets</b>					
Debtors and Prepayments	8	9,132	-	9,132	9,132
Cash at bank and in Hand	7	70,840	527	71,367	63,384
<b>Total current assets</b>		<b>79,972</b>	<b>527</b>	<b>80,499</b>	<b>72,516</b>
<b>Creditors:</b> amounts falling due within one year	9	1,071	-	1,071	948
<b>NET CURRENT ASSETS</b>		78,901	527	79,428	71,568
<b>TOTAL ASSETS</b> less current liabilities		<b>84,880</b>	<b>527</b>	<b>85,407</b>	<b>79,540</b>
<b>Creditors:</b> amounts falling due in more than one year	10	-	-	-	-
<b>NET ASSETS</b>		<b>84,880</b>	<b>527</b>	<b>85,407</b>	<b>79,540</b>
<b>Funds of the charity</b>					
General funds		81,636	-	81,636	93,051
Restricted funds	5	-	527	527	(12,562)
Designated Funds		3,244	-	3,244	(949)
<b>TOTAL FUNDS</b>		<b>84,880</b>	<b>527</b>	<b>85,407</b>	<b>79,540</b>

For the financial year ending 31 December 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on the ..... 26th September 2025 .....

Signed on their behalf by ..... Rev Iain Murray .....

Signature:

*Iain Murray*

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

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. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

**Preparation of accounts on a going concern basis**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**Income**

**Recognition of Income**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the resources will be received; and
- the monetary value can be measured with sufficient reliability.

**Income with Related Expenditure**

Where income has a related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Income from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Director's annual report.

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure**

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the Trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

The unrestricted funds can be spent on any activity within the charity's overall objectives. Any restricted funds (see note 5) are to be spent on more specific uses.

**Assets and Liabilities**

**Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	25% per annum on a straight line basis
Vehicles	25% per annum on a straight line basis

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**2. TANGIBLE FIXED ASSETS**

	Note	Unrestricted Funds		Total £
		Property £	Vehicles £	
Cost	01-Jan-24	11,996	4,900	16,896
Additions		-	-	-
Cost at	31-Dec-24	<u>11,996</u>	<u>4,900</u>	<u>16,896</u>
Depreciation	01-Jan-24	6,092	2,833	8,925
Charge		1,476	517	1,993
Depreciation at	31-Dec-24	<u>7,568</u>	<u>3,350</u>	<u>10,918</u>
Net Book Value	31-Dec-24	<u><b>4,428</b></u>	<u><b>1,550</b></u>	<u><b>5,979</b></u>
Net Book Value	31-Dec-23	5,904	2,067	7,972

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31-Dec-24	None	31-Dec-23	None
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**3. INCOME**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>a) Donations &amp; Legacies</b>						
Tithes, Gifts and Offerings		42,259	460	15,386	58,105	61,487
Tax Recoverable		9,582	-	-	9,582	18,350
		<u><b>51,841</b></u>	<u><b>460</b></u>	<u><b>15,386</b></u>	<u><b>67,687</b></u>	<u><b>79,837</b></u>
<b>b) Investment Income</b>						
Interest Received		1,142	-	-	1,142	769
		<u><b>1,142</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>1,142</b></u>	<u><b>769</b></u>
<b>c) Other Income</b>						
Other Income		195	-	-	195	254
		<u><b>195</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>195</b></u>	<u><b>254</b></u>

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

<b>4. EXPENDITURE</b>	<b>Notes</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>a) Charitable Activities</b>						
Administrative Expenses		1,723	-	-	1,723	1,210
Bank Charge		175	-	-	175	198
Books & Publications		656	-	-	656	35
Church equipment		716	-	-	716	1,154
Church Facilities		142	-	-	142	-
Church Building Works		37	-	-	37	-
Cleaning costs		219	-	-	219	465
Community Action		205	-	-	205	427
Discipleship Costs		-	-	-	-	585
Fellowship		67	100	-	167	-
Gifts & Donations		950	-	15,000	15,950	28,150
Hospitality		222	-	-	222	44
Insurance		1,473	-	-	1,473	1,480
Ministry Costs		111	-	-	111	1,120
Motor Vehicle Expenses		1,761	-	-	1,761	1,116
Pastoral Services Costs		34,320	-	-	34,320	31,980
Premises costs (incl cabin Extension)		-	-	-	-	826
Printing & Stationery		104	-	-	104	-
Recognitions		169	-	-	169	244
Travel expenses		-	-	-	-	66
Utility Costs		862	-	-	862	-
Website & Zoom Costs		312	-	-	312	288
Depreciation expense		1,993	-	-	1,993	2,657
		<b>46,216</b>	<b>100</b>	<b>15,000</b>	<b>61,316</b>	<b>72,043</b>
<b>b) Governance Costs</b>						
Independent Examiner's Fees		1,101	-	-	1,101	948
Governance/ Head Office		739	-	-	739	687
Legal & Professional fees		-	-	-	-	-
		<b>1,840</b>	<b>-</b>	<b>-</b>	<b>1,840</b>	<b>1,635</b>

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**5. RESTRICTED FUNDS**

	<b>THIS YEAR</b>				<b>Balance 31-Dec-24 £</b>
	<b>Balance 01-Jan-24 £</b>	Income £	Expenditure £	Transfer £	
Special Offering/Philippines Food	141	15,386	(15,000)	-	527
Philippine Independent Catholic Church	(1,090)	-	-	1,090	-
	<b>(949)</b>	<b>15,386</b>	<b>(15,000)</b>	<b>1,090</b>	<b>527</b>

	<b>LAST YEAR</b>				<b>Balance 31-Dec-23 £</b>
	<b>Balance 01-Jan-23 £</b>	Income £	Expenditure £	Transfer £	
Special Offering/Philippines Food	141	15,000	(15,000)	-	141
Philippine Independent Catholic Church	-	-	(1,090)	-	(1,090)
	<b>141</b>	<b>15,000</b>	<b>(16,090)</b>	<b>-</b>	<b>(949)</b>

The Restricted Funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

**6. DESIGNATED FUNDS**

	<b>THIS YEAR</b>				<b>Balance 31-Dec-24 £</b>
	<b>Balance 01-Jan-24 £</b>	Income £	Expenditure £	Transfer £	
Chapel Expansion Repairs	(15,446)	-	-	15,446	-
Special Offerings/Charitable Donations	2,884	460	(100)	-	3,244
	<b>(12,562)</b>	<b>460</b>	<b>(100)</b>	<b>15,446</b>	<b>3,244</b>

	<b>LAST YEAR</b>				<b>Balance 31-Dec-23 £</b>
	<b>Balance 01-Jan-23 £</b>	Income £	Expenditure £	Transfer £	
Chapel Expansion Repairs	(1,525)	-	-	(13,921)	(15,446)
Special Offerings/Charitable Donations	2,945	871	(1,631)	700	2,884
	<b>1,420</b>	<b>871</b>	<b>(1,631)</b>	<b>(13,221)</b>	<b>(12,562)</b>

The Designated Funds remain part of unrestricted reserves but have been designated by the trustees for the purposes noted.

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
HSBC Current Account	10,255	527	10,782	4,241
HSBC Deposit Account	59,611	-	59,611	58,469
HSBC Current Account 2	745	-	745	538
Petty Cash	229	-	229	136
	<b>70,840</b>	<b>527</b>	<b>71,367</b>	<b>63,384</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
Gift Aid Recoverable	9,132	-	9,132	9,132
	<b>9,132</b>	<b>-</b>	<b>9,132</b>	<b>9,132</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
Pastoral Expenses	-	-	-	-
Philippine Independent Catholic Church	-	-	-	-
Independent Examiner's Fee	1,071	-	1,071	948
	<b>1,071</b>	<b>-</b>	<b>1,071</b>	<b>948</b>

**CHURCH OF THE LIVING GOD, WESTBURY**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

There were no Creditors or Accruals falling due in more than one year at the end of this financial year (2023: £Nil).

**11. STAFF COSTS**

The charity had no employees during the year (2023: nil).

**12. TRUSTEES AND OTHER RELATED PARTIES**

During the financial year Trustees Reverend Iain Murray and Reverend Fatimah Murray received £34,320 (2023: £31,980) for providing pastoral services to the Church of the Living God, Westbury in furthering the Charity's objects. Details of these services can be found on page 5 in the Report of the Trustees.

No other payments were made to Trustees or any persons connected with them during this financial period, other than small reimbursements. No other material transaction took place between the organisation and a trustee or any person connected with them.

**13. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee (07108899) and it is a charity registered with the Charity Commission (1135216).

It does not have a Share capital and has no income subject to Corporation Tax.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Profit / Deficit for the financial year	5,867	7,181
Other Recognised Gains	-	-
	<u>5,867</u>	<u>7,181</u>
Opening balance as previously stated	79,540	66,769
Prior year adjustment (note 14)	-	5,590
Opening balance as restated	79,540	72,359
Closing Funds at 31-Dec-24	<u>85,407</u>	<u>79,540</u>

**14. PRIOR YEAR ADJUSTMENT**

A balance of £5,590 previously shown under creditors has been written back in the current year. This amount related to historic provisions and reimbursements recorded between 2015 and 2023, which have since been reviewed by the trustees and confirmed as no longer representing liabilities of the charity.

The comparative figures for the prior year have been restated to remove this balance from creditors and increase brought-forward funds accordingly. There is no impact on reported income or expenditure.

**CHURCH OF THE LIVING GOD, WESTBURY**

England & Wales - Charity number 1135216

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**CHURCH OF THE LIVING GOD  
WESTBURY**

**(COMPANY LIMITED BY GUARANTEE)**

**CHARITY REGISTRATION NUMBER 1135216**

**COMPANY REGISTRATION NUMBER 07108899**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD, WESTBURY  
(COMPANY LIMITED BY GUARANTEE)  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**CHURCH OF THE LIVING GOD, WESTBURY  
(COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1135216

**COMPANY REGISTRATION NUMBER** 07108899

**DATE OF REGISTRATION** 19th December 2009

**START OF FINANCIAL YEAR** 01 January 2023

**END OF FINANCIAL YEAR** 31 December 2023

**DIRECTORS AT 31 DECEMBER 2023** Mr Steven Mark Battershill  
Mr Peter Ivan Couch  
Mrs Aurora Rondal Dine  
Reverend Fatimah Murray  
Reverend Alexander George Iain Murray (Chair)  
Mrs Louise Waterfield

Trustees are elected and approved by the Board of Trustees and confirmed by Annual General Meeting

**GOVERNING INSTRUMENT** Memorandum and Articles of Association dated 19th December 2009

**LEGAL STATUS** Private Limited Company by guarantee without share capital use of 'Limited' exemption  
**OBJECTS**

a) To advance the Christian Faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit.

b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit;

c) To provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of Race, Sex, Political, Religious or other opinion and with the object of Improving conditions of life for the said inhabitants as the trustees may from time to time in their discretion determine.

**CORRESPONDENCE ADDRESS** Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**PRIMARY BANKERS** HSBC Bank Plc  
46 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EL

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**Summary of Objects**

- To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Wiltshire, the United Kingdom or the world, as the Trustees may from time to time think fit;
- To relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the world, as the Trustees may from time to time think fit;
- To provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of race, sex, political, religious or other opinion, and with the object of improving conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

**Main activities**

- Encouraging and discipling current and new Christians towards the obedience of the two great Commandments – to love God, and to love our neighbours as ourselves. This is developed through the imitation and emulation of the life and teaching of Jesus Christ towards the goodness of God; and to love, honour and respect all of God's creation in word and deed.
- Providing teaching and effective prayer for health, and a healthy lifestyle, in body soul and spirit: in body, through understanding and applying all the ways in which God heals, through the natural and the supernatural, including general advice for a healthy lifestyle through good diet and exercise; in soul (mind, will and emotions) by help and support through life's problems, particularly in relationships, financial stewardship, and effective employment; and in spirit, through inner healing and personal connection with the Godhead.
- Providing specific training in recognising and responding to the voice of God through prophetic Activation Schools online through Zoom, open to all people without distinction who wish to progress in their understanding and knowledge of their identity in God.
- Bringing pastoral care through developing training for communication, and in understanding how to respond to those who have trauma, who have lost hope, or who are simply alone.
- Regular Saturday morning free refreshments and fellowship publicised in Christian Way magazine and also open to all on online neighbour / next door platforms – with prayer & encouragement provided for any who request help.
- Providing through Charitable donations support to those charities, as approved by the Trustees who can reach people and places that are currently beyond our human resources, to further their conditions of life.

Trustees have read and are aware of the guidance of Charities Commission on public benefit (sections 14-17)

**Policies**

- Volunteer Management Policy: All members of CLG are potential volunteers, for support in the operation of all church activities. These include helping with refreshments and cleaning up kitchen usage afterwards, setting up chairs, and other general administration. Children's church is currently very intermittent, having only occasional visits by between two to five children over 6 years of age. Appointed volunteers at present must be DBS checked, and will have received material and guidance for Children's Church. One adult for six children over 6 is required. When there is no-one available, or when numbers require additional adults, if necessary one or more parents will be asked to be available. All children's church activities are monitored.
- Risk Management Policy: Trustees assess risks for CLG, and raise awareness where necessary. Currently the main risk to visitors attending church functions is the pathway, which can become slippery in winter ice and wet. By appropriate signage, and advice to members, risk is delegated to personal responsibility. Otherwise, no major risks are perceived currently by the Trustees.

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**Main achievements**

2023 has been a different year from previous, with the changes in the rules for attending council buildings, working from home for many, and difficulties for care homes and school assemblies. We have therefore looked to benefitting the community both from individual effort and financial support.

We have run Alpha courses for youth, and for seniors, and through resulting connections thereby supporting those who are struggling with health issues, relationships, and with guidance for work and financial benefits. We have continued with zoom based courses on discipleship and development, and connect with other groups in the community both locally and further afield – to encourage ways to live productively in the community, supporting others in need, avoiding both causing offence and being offended – through the love, mercy and forgiveness in God, as we all grow in understanding God's guidance for peace and unity.

We seek to counter the attacks on younger generations through drugs, modern day slavery, and sexual immorality through supporting Justice and Care, both financially and to have a member dedicated to bring discovery to schools of the dangers of County Lines drug trade, and also the associated abuse and slavery that is prevalent in UK today, particularly for vulnerable children and adults.

We also have members who support other charitable institutions -Cornerstone to help people through navigating the difficulties they may face in areas such as finding accommodation and benefits. Some help at a drug rehabilitation centre by cooking and supporting in any way they can.

Westbury Area Churches Together (WACT) of whom we are active members, have supported local Schools Assemblies, Care Homes, and Children and Families events. We continue to provide regular contributions to the local newspaper and WACT bi monthly magazines for the benefit of the area communities.

Despite scepticism and unbelief in many quarters, we have sustained confidence in praying for the sick, with significant transformations – from some terminal cancers being healed, babies in the womb recovering to normal despite serious diagnoses, and numerous other testimonies.

With online capacity, this continues with several groups that have developed through WhatsApp both locally and internationally across Europe, Nigeria and S Africa, USA and Canada.

We have ordained Deacon our member who has a mission in Madagascar, and is being trained and supported to fulfil his calling there. Financially we have supported charitable organisations providing relief and support in Philippines, Middle East, Africa, and S America – through Barnabas Fund, Mosaic, MAF, Every Home for Christ, SAT7, CBM, and Bible Society. Also closer to home with CARE, Alabare, Trussell Trust and Salvation Army. Some individuals in need have been given help also.

Whilst abortion and gender ideology continue to be an increasing cause for serious concern in young adults, the resultant need for pastoral care, comfort and healing of mental stresses add to our commitment to the community in co-operation with other churches and to families in our sphere of care.

**Financial Review**

Total incoming resources for the period were £80,859 (2022: £58,214) of which £65,859 was unrestricted income (2022: £42,433). Total resources expended were £73,679 (2022: £61,348) of which £46,227 was unrestricted expenditure. A full of the financial position of the charity can be found on the attached financial statements.

As at the balance sheet date of 31 December 2023 the charity had free reserves (unrestricted funds) of £74,899 (2022: £66,628) and restricted reserves of (£949) (2022: £141).

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**Directors' Responsibilities**

Statement of Directors' Responsibilities:

The Charities Act 2022 and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.


The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the..... *24 Sep 2024* .....

Signed on their behalf by Director.....  .....

Print Name..... *A.G.I. MURRAY* .....

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

Report to the trustees/ members of Church of the Living God Westbury on the accounts for the year ended 31st December 2023.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 24th September 2024

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3a</b>	64,017	15,000	821	79,837	56,991
Investment Income	<b>3b</b>	769	-	-	769	74
Charitable Activities	<b>3c</b>	204	-	50	254	1,150
<b>TOTAL INCOMING RESOURCES</b>		<b>64,989</b>	<b>15,000</b>	<b>871</b>	<b>80,859</b>	<b>58,214</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4</b>	55,958	16,090	1,631	73,679	61,348
<b>TOTAL RESOURCES EXPENDED</b>		<b>55,958</b>	<b>16,090</b>	<b>1,631</b>	<b>73,679</b>	<b>61,348</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>9,031</b>	<b>(1,090)</b>	<b>(760)</b>	<b>7,181</b>	<b>(3,134)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		13,221	-	(13,221)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>22,252</b>	<b>(1,090)</b>	<b>(13,981)</b>	<b>7,181</b>	<b>(3,134)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		65,209	141	1,419	66,769	69,903
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>87,461</b>	<b>(949)</b>	<b>(12,562)</b>	<b>73,950</b>	<b>66,769</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages: 10 to 17

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-23 £	Total 31-Dec-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	7,972	-	7,972	10,629
Investment Assets	7	-	-	-	-
		<b>7,972</b>	<b>-</b>	<b>7,972</b>	<b>10,629</b>
<b>Current Assets</b>					
Debtors & Prepayments	9	9,132	-	9,132	8,000
Cash at bank and in hand	8	63,243	141	63,384	53,570
		<b>72,375</b>	<b>141</b>	<b>72,516</b>	<b>61,570</b>
<b>Total Current Assets</b>					
<b>Creditors: due within one year</b>	10	5,448	1,090	6,538	5,430
<b>NET CURRENT ASSETS</b>		66,927	(949)	65,978	56,140
<b>TOTAL ASSETS less current liabilities</b>		<b>74,899</b>	<b>(949)</b>	<b>73,950</b>	<b>66,769</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>74,899</b>	<b>(949)</b>	<b>73,950</b>	<b>66,769</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		87,461	-	87,461	65,209
Restricted Funds	5	-	(949)	(949)	141
Designated Funds	6	(12,562)	-	(12,562)	1,419
		-	-	-	-
<b>TOTAL FUNDS</b>		<b>74,899</b>	<b>(949)</b>	<b>73,950</b>	<b>66,769</b>

**Director's responsibilities:-**

For the year ended 31st December 2023.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2022, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the..... 24 Sept 2024 .....

Signed on their behalf by Director..... [Signature] .....

Print Name:..... A G I MURRAY .....

Company Registration Number : 07108899  
Registered Office : 46 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EL

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

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. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Vehicles	25%
Property-Cabin	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**2. TANGIBLE FIXED ASSETS**

	Property- Cabin	Vehicles	<b>2023</b>
<b>Cost</b>	£	£	£
At 1 January 2023	11,996	4,900	16,896
Additions	-	-	-
At 31 December 2023	<u>11,996</u>	<u>4,900</u>	<u>16,896</u>
<b>Accumulated Depreciation</b>			
At 1 January 2023	4,124	2,144	6,267
Charge for the Year	1,968	689	2,657
At 31 December 2023	<u>6,092</u>	<u>2,833</u>	<u>8,925</u>
<b>Net Book Value</b>			
At 31 December 2023	<u>5,904</u>	<u>2,067</u>	<u>7,972</u>
At 31 December 2022	<u>7,872</u>	<u>2,756</u>	<u>10,629</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None  
31st December 2022 : None

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2023 £	Total 2022 £
<b>a) Donations &amp; Legacies</b>					
Tithes, Gifts & offerings	45,667	15,000	821	61,487	56,991
Tax Recoverable	18,350	-	-	18,350	-
	<b>64,017</b>	<b>15,000</b>	<b>821</b>	<b>79,837</b>	<b>56,991</b>
<b>b) Investment Income</b>					
Interest Received	769	-	-	769	74
	<b>769</b>	<b>-</b>	<b>-</b>	<b>769</b>	<b>74</b>
<b>c) Activities for Generating Funds</b>					
Other income	204	-	50	254	1,150
	<b>204</b>	<b>-</b>	<b>50</b>	<b>254</b>	<b>1,150</b>

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2023 £	Total 2022 £
<b>Charitable Activities:-</b>					
Administrative Expenses	1,210	-	-	1,210	2,348
Bank Charge	198	-	-	198	182
Books & Publications	35	-	-	35	37
Church equipment	1,154	-	-	1,154	516
Cleaning costs	465	-	-	465	215
Community Action	427	-	-	427	50
Discipleship Costs	585	-	-	585	166
Gifts & Donations	11,560	16,090	500	28,150	18,172
Hospitality	44	-	-	44	-
Insurance	1,480	-	-	1,480	1,308
Ministry Costs	690	-	431	1,120	205
Motor Vehicle Expenses	1,116	-	-	1,116	898
Pastoral Expenses	-	-	-	-	-
Pastoral Services to CLG	31,980	-	-	31,980	31,200
Premises costs (incl cabin Extension)	126	-	700	826	-
Printing & Stationery	-	-	-	-	-
Recognitions	244	-	-	244	156
Rent & Rates	-	-	-	-	286
Travel expenses	66	-	-	66	212
Utility Costs	-	-	-	-	(26)
<b>Direct costs:-</b>					
Depreciation expense	2,657	-	-	2,657	3,543
<b>Governance costs:-</b>					
Independent Examiner's Fees	-	-	-	-	930
Governance/ Head Office	1,635	-	-	1,635	520
Legal & Professional fees	-	-	-	-	144
	<b>55,958</b>	<b>16,090</b>	<b>1,631</b>	<b>73,679</b>	<b>61,348</b>

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jan-23</b>	Income	Expenditure	Unrealised Gain/Loss	Transfer	<b>Balance 31-Dec-23</b>
	£	£	£	£	£	£
Special Offering/Philippines Flood	141	15,000	(15,000)	-	-	141
Philippine Independent Catholic Church	-	-	(1,090)	-	-	(1,090)
<b>Total</b>	<b>141</b>	<b>15,000</b>	<b>(16,090)</b>	<b>-</b>	<b>-</b>	<b>(949)</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jan-22</b>	Income	Expenditure	Unrealised Gain/Loss	Transfer	<b>Balance 31-Dec-22</b>
	£	£	£	£	£	£
Special Offering/Philippines Flood	141	122	(122)	-	-	141
Philippine Independent Catholic Church	-	15,000	(15,000)	-	-	-
<b>Total</b>	<b>141</b>	<b>15,122</b>	<b>(15,122)</b>	<b>-</b>	<b>-</b>	<b>141</b>

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

**6. UNRESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jan-23</b>	Income	Expenditure	Unrealised Gain/Loss	Transfer	<b>Balance 31-Dec-23</b>
	£	£	£	£	£	£
Designated Funds:-						
Chapel Expansion/Repairs	(1,525)	-	-	-	(13,921)	(15,446)
Special Offerings/Charitable Donations	2,945	871	(1,631)	-	700	2,884
<b>Total Designated Funds</b>	<b>1,419</b>	<b>871</b>	<b>(1,631)</b>	<b>-</b>	<b>(13,221)</b>	<b>(12,562)</b>
General Funds	65,209	64,989	(55,958)	-	13,221	87,461
<b>Total General Funds</b>	<b>66,628</b>	<b>65,859</b>	<b>(57,589)</b>	<b>-</b>	<b>-</b>	<b>74,899</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jan-22</b>	Income	Expenditure	Unrealised Gain/Loss	Transfer	<b>31-Dec-22</b>
	£	£	£	£	£	£
Designated Funds:-						
Chapel Expansion/Repairs	(1,525)	-	-	-	-	(1,525)
Special Offerings/Charitable Donations	2,285	660	-	-	-	2,945
<b>Total Designated Funds</b>	<b>759</b>	<b>660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,419</b>
General Funds	69,003	42,433	(46,227)	-	-	65,209
<b>Total General Funds</b>	<b>69,762</b>	<b>43,093</b>	<b>(46,227)</b>	<b>-</b>	<b>-</b>	<b>66,628</b>

This page does not form part of the statutory financial statements

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**7. INVESTMENTS**

The Charity held no investment assets during this or the previous financial period.

**8. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-23 £</b>	<b>Total 31-Dec-22 £</b>
HSBC Current A/c	17,091	141	(12,991)	4,241	8,856
HSBC Deposit A/c	58,120	-	350	58,469	42,701
HSBC No 2 A/c	538	-	-	538	2,104
Petty Cash	56	-	80	136	(91)
	<b>75,805</b>	<b>141</b>	<b>(12,562)</b>	<b>63,384</b>	<b>53,570</b>

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-23 £</b>	<b>Total 31-Dec-22 £</b>
Gift Aid Recoverable	9,132	-	-	9,132	8,000
	<b>9,132</b>	<b>-</b>	<b>-</b>	<b>9,132</b>	<b>8,000</b>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-23 £</b>	<b>Total 31-Dec-22 £</b>
Pastoral expenses	4,500	-	-	4,500	4,500
Philippie Independent Catholic Church	-	1,090	-	1,090	-
Independent Examiner's Fee	948	-	-	948	930
	<b>5,448</b>	<b>1,090</b>	<b>-</b>	<b>6,538</b>	<b>5,430</b>

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2023 £</b>	<b>TOTAL 2022 £</b>
Pastoral Services to CLG	31,980	31,200
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	-	-
	<b>31,980</b>	<b>31,200</b>

Self-employed staff who were engaged in each of the following activities:

	<b>TOTAL 2023</b>	<b>TOTAL 2022</b>
Charitable Activities	2	2

The Revds Murray are paid a £31,980 fee for providing pastoral services to the CLG, on a self employed basis (2022:£31,200). The Charity has no liability for the payment of Tax and National Insurance.

**13. CAPITAL AND RESERVES**

The Company is Limited by Guarantee (07108899) and it is a charity registered with the Charity Commission (1135216).

It does not have a Share capital and has no income subject to Corporation Tax.

	<b>2023 £</b>	<b>2022 £</b>
Profit / Deficit for the financial year	7,181	(3,134)
Other Recognised Gains	-	-
	<b>7,181</b>	<b>(3,134)</b>
Balance Brought Forward	66,769	69,903
Closing Funds at 31-Dec-23	<b>73,950</b>	<b>66,769</b>

**14. TRUSTEES AND OTHER RELATED PARTIES**

During the financial year Trustees Reverend Iain Murray and Reverend Fatimah Murray received £31,980 (2022:£31,200) for providing pastoral services to the Church of the Living God, Westbury in furthering the Charity's objects.

The Church or the Living God, Westbury currently has a liability of £4,500 (2022:£4,500) for expenses incurred by Trustees Reverend Iain Murray and Reverend Fatimah Murray in furtherance of the Charity's objects and are to be reimbursed.

Trustee, Steve Battershill as a self-employed Handyman Contractor received payment in 2022 for the Cabin build, and in 2023 suffered a catastrophic loss through a major theft of building materials – in consideration of this, the Trustees in his absence agreed a support sum of £750 paid on 1 Oct 2023 and Minuted in 8 September 2023 Meeting.

No other payments were made to directors or any persons connected with them during this financial period.

(2022 - None)

**CHURCH OF THE LIVING GOD, WESTBURY**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**CHURCH OF THE LIVING GOD, WESTBURY**

England & Wales - Charity number 1135216

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**CHURCH OF THE LIVING GOD  
WESTBURY**

**(COMPANY LIMITED BY GUARANTEE)**

**CHARITY REGISTRATION NUMBER 1135216**

**COMPANY REGISTRATION NUMBER 07108899**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1135216

**COMPANY REGISTRATION NUMBER** 07108899

**DATE OF REGISTRATION** 19th December 2009

**START OF FINANCIAL YEAR** 01 January 2022

**END OF FINANCIAL YEAR** 31 December 2022

**DIRECTORS AT 31 DECEMBER 2022** Mr Steven Mark Battershill  
Mr Peter Ivan Couch  
Mrs Aurora Rondal Dine  
Reverend Fatimah Murray  
Reverend Alexander George Iain Murray  
Mrs Louise Waterfield

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

**GOVERNING INSTRUMENT** Memorandum and Articles of Association dated 19th December 2009

**OBJECTS**

a) To advance the Christian Faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit.

b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit;

c) To provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of Race, Sex, Political, Religious or other opinion and with the object of Improving conditions of life for the said inhabitants as the trustees may from time to time in their discretion determine.

**CORRESPONDENCE ADDRESS** Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**PRIMARY BANKERS** HSBC Bank Plc  
46 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EL

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD, WESTBURY  
(A COMPANY LIMITED BY GUARANTEE)  
CHARITY REGISTRATION 1135216  
Registered Address: 3 Leigh Road Westbury Wiltshire BA13 3QN**

**BOARD OF TRUSTEES AS AT 31 DECEMBER 2022  
Elected and Approved by the Board of Trustees  
and confirmed by Annual General Meeting**

**DIRECTORS**

**Mr Steven Mark Battershill  
Mr Peter Ivan Couch  
Mrs Aurora Rondal Dine  
Reverend Alexander George Iain Murray  
Reverend Fatimah Murray  
Mrs Louise Waterfield**

**REPORT OF THE DIRECTORS  
From 1<sup>ST</sup> JANUARY 2022 to 31<sup>ST</sup> DECEMBER 2022**

**Summary Purposes of Charity as in Articles of Association for the public benefit:**

- To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Wiltshire, the United Kingdom or the world, as the Trustees may from time to time think fit;
- To relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the world, as the Trustees may from time to time think fit;
- To provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of race , sex, political, religious or other opinion, and with the object of improving conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

**Objectives achieved by:**

- Encouraging and discipling current and new Christians towards the obedience of the two great Commandments – to love God, and to love our neighbours as ourselves. This is developed through the imitation and emulation of the life and teaching of Jesus Christ towards the goodness of God; and to love, honour and respect all of God’s creation in word and deed.
- Providing teaching and effective prayer for health, and a healthy lifestyle, in body soul and spirit: in body, through understanding and applying all the ways in which God heals, through the natural and the supernatural, including general advice for a healthy lifestyle through good diet and exercise; in soul (mind, will and emotions) by help and support through life’s problems, particularly in relationships, financial stewardship, and effective employment; and in spirit , through inner healing and personal connection with the Godhead.

- Providing specific training in recognising and responding to the voice of God through prophetic Activation Schools online through Zoom, open to all people without distinction who wish to progress in their understanding and knowledge of their identity in God.
- Bringing pastoral care through developing prophetic insight – training for communication.
- Providing through Charitable donations support to those charities, as approved by the Trustees who can reach people and places that are currently beyond our human resources, to further their conditions of life.

#### **Activities in Support:**

- The lessons learned through the year of lockdown has enabled a new genre of connection to a wider community, in that services have been accessed not just live but on a media platform. Of particular value has been the ability to conduct teaching and development, as well as individual counsel, online via Zoom.
- By connecting with the wider community through many online groups, from Nextdoor Neighbours, Wiltshire Pioneer Groups, several International events and courses, we have been able to offer prayer for healing, and guidance through the difficulties faced by many people – whether for relationships and family, spiritual guidance and understanding, personal development, and keeping away from offending and being offended, bringing peace and the love of God in greater measure.
- Through financial stewardship, we are able to provide direct or indirect support to those in need or to other charities who are better placed to support. Support is given both locally and internationally.
- We made ourselves available for support to School Assemblies and local Care Homes; to community projects and Churches Together activities; and continue as members of the chaplaincy support to Wiltshire Council.
- Generally showing the wider community that the love of God and loving one another brings hope, restored relationships, and a fresh purpose and destiny in life. Much damage has been brought to social cohesion through the pandemic, and breakdown in these areas will need the love of God through His Church more than ever.

#### **Achievements against set objectives.**

- Following the completion of the first prophetic activation school in 2021, with many local churches and leaders attending, we were able to extend the training for a further year, particularly building relationships with other church leaders from other denominations. The increasing awareness of the ability to recognise and respond to the voice of God is transforming lives.
- A second school was started to run concurrently, and we were pleased to have members of local and UK churches attending, as well as several from Nigeria. We now have four WhatsApp groups of people from a variety of backgrounds and church affiliation, from beginners to well matured, and from UK & Europe, African nations, North and South Americas and Canada, Korea, Taiwan and China. Through helping them support one another in both prayer and understanding, we can see increasing strength in harmony and unity affecting many communities, not least in our own local area.
- As a result of pastoral training for in depth understanding of scriptural truths, we have been able to extend CLG influence towards developing greater church unity; and international collaboration as well, particularly in Africa (Nigeria, Madagascar and South Africa).

Zoom, Facebook and YouTube have been powerful instruments for good in this way, and in some measure shows that the tide of corruption on the internet can be overcome.

- Church members have continued to grow in experiencing the love and power of God, and we have begun a monthly Healing Room and Coffee Morning for both meeting the community, but also ministering to any who come, regardless of background, for help and healing, or Christian counsel. It has been rewarding for those who attend, as well as those ministering support, to hear testimonies of how God has worked in their lives for healing or answered prayer.
- The teaching and practice of Christian healing is well established in CLG – and prayer for the sick is available and practised whenever there is need. Christian counselling, dealing with trauma and various causes of emotional and mental disorders has continued both in and outside the church.
- With an increased awareness of the assaults on the younger generations concerning identity, and on society in general in an increasingly hostile environment against Christian values, we seek to bring people together in new ways, with a new awareness of the difficulties encountered by communities where health, both physical and mental, and employment have become major issues in the lives of so many.
- We have held two Alpha Courses through the year, both online and on location, with open invitations - which had the effect of bringing several guests to a closer encounter with God, and to a baptism.
- Help for financial stewardship and getting out of debt has been available through advice and counselling in line with the principles of the Christians Against Poverty (CAP) organisation whose work CLG supports.
- CLG has been a regular contributor in the past to Foodbanks and Crosspoint in the area. As these have changed in both location and practice, the funds allocated are intended to be reviewed to pass to similar support.
- Counselling at the request of Wiltshire County Council continues to be provided as part of the Chaplaincy service support CLG gives in Trowbridge, however as Council offices have been closed for much of the time, and working from home is more prevalent, Chaplaincy visits have been discontinued for the time being, although Chaplaincy service is still held available for those who wish to have that support and consultation. Westbury Area Churches Together (WACT) of whom we are active members, have supported local Schools Assemblies, Care Homes, and Children and Families events. We continue to provide regular contributions to the local newspaper and WACT bi monthly magazines for the benefit of the area communities.
- In a wider sphere, CLG continued to provide some support to flood relief in Philippines; to Madagascar through support to Missionary work; and to Royal British Legion. These include charitable donations of £5500 allocated to Vision for Israel, Barnabas Fund for Madagascar, CARE, MAF, Tear Fund, Alabaré, Salvation Army, Christian Blind Mission, Mosaic (Relief in the Middle East), Bible Society, Every Home for Christ and SAT7.
- A restricted donation of £15000 was passed to Philippines Flood Relief under the administration of Archbishop Valiant Dayagbil.
- Moving our Services from the Laverton Hall as a result of Wiltshire Council restrictions has proved beneficial. CLG has constructed an additional cabin, so we now have two small buildings available to CLG for Sunday services, Prayer Meetings, Coffee Mornings and Healing Rooms, and Christian Counselling. We are thereby able to develop new ministry to the wider community. In particular we are pleased now to support Justice and Care, both

financially and to have a member dedicated to bring discovery to Schools of the dangers County Lines drug trade, and also the associated abuse and slavery that is prevalent in UK today, particularly for vulnerable children and adults.

- Towards the close of the year, an Identity Camp was organised, particularly for Wiltshire, but open to some international contacts as well. This was well attended and appreciated, and more students have booked in for the 2023 Prophetic Activation School.
- The love of God has never been more necessary in a nation that has been dichotomised by hatreds and 'woke' ideologies seeking to stop the freedoms of prayer, kindness, and godly wisdom. Never has a message of peace, harmony and hope been more valuable – and more transforming for communities. The ease of abortion and gender ideology are a cause for serious concern, causing the need for pastoral care, comfort and healing of mental stresses, which adds to our aid to the community in co-operation with other churches.

#### **Additional Policies:**

- **Reserves Policy:** To hold £10,000 or 3 months of unrestricted funds for normal expenditures in Reserve within Deposit Account. Any received Restricted Funds, and provision for as-yet-unclaimed pastoral expenses, are held in addition as required.
- **Volunteer Management Policy:** All members of CLG are potential volunteers, for support in the operation of all church activities. These include helping with refreshments and cleaning up kitchen usage afterwards, setting up chairs, and other general administration. Children's church is currently very intermittent, having only occasional visits by between two to five children over 6 years of age. Appointed volunteers at present must be DBS checked, and will have received material and guidance for Children's Church. One adult for six children over 6 is required. When there is no-one available, or when numbers require additional adults, if necessary one or more parents will be asked to be available. All children's church activities are monitored.
- **Risk Management Policy:** Trustees assess risks for CLG, and raise awareness where necessary. Currently the main risk to visitors attending church functions is the pathway, which can become slippery in winter ice and wet. By appropriate signage, and advice to members, risk is delegated to personal responsibility. Otherwise, no major risks are perceived currently by the Trustees.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Directors' Responsibilities**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.


The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the..... 26/09/2023 .....

Signed on their behalf by Director.....  .....

Print Name..... A.G.I. MURRAY .....

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

Report to the trustees/ members of Church of the Living God Westbury on the accounts for the year ended 31st December 2022.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

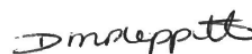
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 26th September 2023

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3a</b>	41,209	15,122	660	56,991	64,608
Investment Income	<b>3b</b>	74	-	-	74	5
Charitable Activities	<b>3c</b>	1,150	-	-	1,150	83
<b>TOTAL INCOMING RESOURCES</b>		<b>42,433</b>	<b>15,122</b>	<b>660</b>	<b>58,214</b>	<b>64,696</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4a</b>	46,227	15,122	-	61,348	66,642
<b>TOTAL RESOURCES EXPENDED</b>		<b>46,227</b>	<b>15,122</b>	<b>-</b>	<b>61,348</b>	<b>66,642</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(3,794)</b>	<b>-</b>	<b>660</b>	<b>(3,134)</b>	<b>(1,945)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(3,794)</b>	<b>-</b>	<b>660</b>	<b>(3,134)</b>	<b>(1,945)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		69,003	141	759	69,903	71,848
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>65,209</b>	<b>141</b>	<b>1,419</b>	<b>66,769</b>	<b>69,903</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages: 12 to 19

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
<b>Fixed Assets</b>					
Tangible Assets	2	10,629	-	10,629	14,171
Investment Assets	7	-	-	-	-
		<b>10,629</b>	<b>-</b>	<b>10,629</b>	<b>14,171</b>
<b>Current Assets</b>					
Debtors & Prepayments	9	8,000	-	8,000	8,000
Cash at bank and in hand	8	53,430	141	53,570	53,131
<b>Total Current Assets</b>		<b>61,430</b>	<b>141</b>	<b>61,570</b>	<b>61,131</b>
<b>Creditors: due within one year</b>	10	5,430	-	5,430	5,400
<b>NET CURRENT ASSETS</b>		56,000	141	56,140	55,731
<b>TOTAL ASSETS less current liabilities</b>		<b>66,628</b>	<b>141</b>	<b>66,769</b>	<b>69,902</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>66,628</b>	<b>141</b>	<b>66,769</b>	<b>69,902</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		65,209	-	65,209	69,002
Restricted Funds	5	-	141	141	141
Designated Funds	6	1,419	-	1,419	759
		-	-	-	-
<b>TOTAL FUNDS</b>		<b>66,628</b>	<b>141</b>	<b>66,769</b>	<b>69,902</b>

**Director's responsibilities:-**

For the year ended 31st December 2022.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the..... 26.09.2023 .....

Signed on their behalf by Director.....  .....

Print Name:..... A.G.I. MURRY .....

Company Registration Number :  
Registered Office :

07108899  
Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

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. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Vehicles	25%
Property-Cabin	25%
Property	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**2. TANGIBLE FIXED ASSETS**

	Property- Cabin	Vehicles	<b>2022</b>
	£	£	£
<b>Cost</b>			
At 1 January 2022	11,996	4,900	16,896
Additions	-	-	-
At 31 December 2022	<u>11,996</u>	<u>4,900</u>	<u>16,896</u>
<b>Accumulated Depreciation</b>			
At 1 January 2022	1,500	1,225	2,725
Charge for the Year	2,624	919	3,543
At 31 December 2022	<u>4,124</u>	<u>2,144</u>	<u>6,267</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>7,872</u>	<u>2,756</u>	<u>10,629</u>
At 31 December 2021	<u>10,497</u>	<u>3,675</u>	<u>14,172</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None  
31st December 2021 : None

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
<b>a) Donations &amp; Legacies</b>					
Tithes, Gifts & offerings	41,209	15,122	660	56,991	54,563
Tax Recoverable	-	-	-	-	10,045
	<b>41,209</b>	<b>15,122</b>	<b>660</b>	<b>56,991</b>	<b>64,608</b>
<b>b) Investment Income</b>					
Bank Interest	74	-	-	74	5
	<b>74</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>5</b>
<b>c) Other Income</b>					
Sundry Income	1,150	-	-	1,150	83
	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>1,150</b>	<b>83</b>

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
<b>Charitable Activities:-</b>					
Administrative Expenses	2,348	-	-	2,348	894
Bank Charge	182	-	-	182	60
Books & Publications	37	-	-	37	164
Church equipment	516	-	-	516	478
Cleaning costs	215	-	-	215	-
Community Action	50	-	-	50	720
Copyright Licencing	-	-	-	-	315
Discipleship Costs	166	-	-	166	9
Gifts & Donations	3,050	15,122	-	18,172	24,007
Insurance	1,308	-	-	1,308	1,084
Ministry Costs	205	-	-	205	2,900
Motor Vehicle Expenses	898	-	-	898	394
Pastoral Services to CLG	31,200	-	-	31,200	31,200
Recognitions	156	-	-	156	-
Rent & Rates	286	-	-	286	-
Travel expenses	212	-	-	212	-
Utility Costs	(26)	-	-	(26)	228
Website	288	-	-	288	314
<b>Direct costs:-</b>					
Depreciation expense	3,543	-	-	3,543	2,725
<b>Governance costs:-</b>					
Independent Examiner Fee	930	-	-	930	900
Governance/ Head Office	520	-	-	520	179
Legal & Professional fees	144	-	-	144	72
	<b>46,227</b>	<b>15,122</b>	<b>-</b>	<b>61,348</b>	<b>66,642</b>

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-22</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-22</b> £
Restricted Funds:-						
Special Offering	141	122	(122)	-	-	141
Philippine Flood Relief	-	15,000	(15,000)	-	-	-
<b>Total</b>	<b>141</b>	<b>15,122</b>	<b>(15,122)</b>	<b>-</b>	<b>-</b>	<b>141</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-21</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-21</b> £
Restricted Funds:-						
Special Offering	141	-	-	-	-	141
Philippine Flood Relief	-	15,000	(15,000)	-	-	-
<b>Total</b>	<b>141</b>	<b>15,000</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>	<b>141</b>

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

**6. UNRESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-22</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-22</b> £
Designated Funds:-						
Chapel Expansion/Repairs	(1,525)	-	-	-	-	(1,525)
Phillipine Food Relief	-	-	-	-	-	-
Special Offerings	2,285	660	-	-	-	2,945
Total Designated Funds	759	660	-	-	-	1,419
General Funds	69,003	42,433	(46,227)	-	-	65,209
<b>Total</b>	<b>69,762</b>	<b>43,753</b>	<b>(46,227)</b>	<b>-</b>	<b>-</b>	<b>67,288</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-21</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>31-Dec-21</b> £
Designated Funds:-						
Chapel Expansion/Repairs	(1,525)	-	-	-	-	(1,525)
Phillipine Food Relief	-	-	-	-	-	-
Special Offerings	4,673	1,227	(3,615)	-	-	2,285
Total Designated Funds	3,147	1,227	(3,615)	-	-	759
General Funds	68,560	48,469	(48,027)	-	-	69,003
<b>Total</b>	<b>71,707</b>	<b>49,696</b>	<b>(51,642)</b>	<b>-</b>	<b>-</b>	<b>69,762</b>

This page does not form part of the statutory financial statements

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**7. INVESTMENTS**

The Charity held no investment assets during this or the previous financial period.

**8. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-22 £</b>	<b>Total 31-Dec-21 £</b>
HSBC 1 Current A/c	7,296	141	1,419	8,856	9,706
HSBC 2 Deposit A/c	42,701	-	-	42,701	42,626
HSBC 3 Cash A/c	2,104	-	-	2,104	799
Petty Cash	(91)	-	-	(91)	-
	<u>52,010</u>	<u>141</u>	<u>1,419</u>	<u>53,570</u>	<u>53,131</u>

**9. DEBTORS AND PREPAYMENTS**

The Charity held no Debtors during this or the previous financial period.

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-22 £</b>	<b>Total 31-Dec-21 £</b>
Gift Aid Recoverable	8,000	-	-	8,000	8,000
	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-22 £</b>	<b>Total 31-Dec-21 £</b>
Pastoral expenses	4,500	-	-	4,500	4,500
Independent Examiner's Fee	930	-	-	930	900
	<u>5,430</u>	<u>-</u>	<u>-</u>	<u>5,430</u>	<u>5,400</u>

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
Pastoral Services to CLG	31,200	31,200
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	-	-
	<b>31,200</b>	<b>31,200</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2022</b>	<b>TOTAL 2021</b>
Charitable Activities	2	2

The Revds Murray are paid a £31,200 fee for providing pastoral services to the CLG, on a self employed basis (2021:£31,200). There were no employees so no-one received emoluments in excess £60,000 (2021:None). The Charity has no liability for the payment of Tax and National Insurance.

**13. CAPITAL AND RESERVES**

The Company is Limited by Guarantee (07108899) and it is a charity registered with the Charity Commission (1135216).

It does not have a Share capital and has no income subject to Corporation Tax.

	<b>2022 £</b>	<b>2021 £</b>
Profit / Deficit for the financial year	(3,134)	(1,945)
Other Recognised Gains	-	-
	<b>(3,134)</b>	<b>(1,945)</b>
Balance Brought Forward	69,903	71,848
Closing Funds at 31-Dec-22	<b>66,769</b>	<b>69,903</b>

**14. TRUSTEES AND OTHER RELATED PARTIES**

During the financial year Trustees Reverend Iain Murray and Reverend Fatimah Murray received ??£31,200 (2021:£31,200) for providing pastoral services to the Church of the Living God, Westbury in furthering the Charity's objects.

The Church or the Living God, Westbury currently has a liability of £4,500 (2021:£4,500) for expenses incurred by Trustees Reverend Iain Murray and Reverend Fatimah Murray in furtherance of the Charity's objects and are to be reimbursed.

No other payments were made to directors or any persons connected with them during this financial period.

**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**CHURCH OF THE LIVING GOD, WESTBURY**

England & Wales - Charity number 1135216

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**CHURCH OF THE LIVING GOD  
WESTBURY**

**(COMPANY LIMITED BY GUARANTEE)**

**CHARITY REGISTRATION NUMBER 1135216**

**COMPANY REGISTRATION NUMBER 07108899**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1135216

**COMPANY REGISTRATION NUMBER** 07108899

**DATE OF REGISTRATION** 19th December 2009

**START OF FINANCIAL YEAR** 01 January 2021

**END OF FINANCIAL YEAR** 31 December 2021

**DIRECTORS AT 31 DECEMBER 2021** Mr Steven Mark Battershill  
Mr Peter Ivan Couch  
Mrs Aurora Rondal Dine  
Reverend Fatimah Murray  
Reverend Alexander George Iain Murray  
Mrs Louise Waterfield Appointed 1st October 2021

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

**GOVERNING INSTRUMENT** Memorandum and Articles of Association dated 19th December 2009.

**OBJECTS**

- a) To advance the Christian Faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit;
- c) To provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of Race, Sex, Political, Religious or other opinion and with the object of Improving conditions of life for the said inhabitants as the trustees may from time to time in their discretion determine.

**REGISTERED ADDRESS** Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**PRIMARY BANKERS** HSBC Bank Plc  
46 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EL

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**BOARD OF TRUSTEES AS AT 31 DECEMBER 2021**

**DIRECTORS**

Mr Steven Mark Battershill  
Mr Peter Ivan Couch  
Mrs Aurora Rondal Dine  
Reverend Alexander George Iain Murray  
Reverend Fatimah Murray  
Mrs Louise Waterfield

**Objectives achieved by:**

- Encouraging and discipling current and new Christians towards the obedience of the two great Commandments - to love God, and to love our neighbours as ourselves. This is developed through the imitation and emulation of the life and teaching of Jesus Christ towards the goodness of God; and to love, honour and respect all of God's creation in word and deed.
- Providing teaching and effective prayer for health, and a healthy lifestyle, in body soul and spirit: in body, through understanding and applying all the ways in which God heals, through the natural and the supernatural, including general advice for a healthy lifestyle through good diet and exercise; in soul (mind, will and emotions) by help and support through life's problems, particularly in relationships, financial stewardship, and effective employment; and in spirit, through inner healing and personal connection with the Godhead.
- During Pandemic Lockdown, providing online connection to all in need and maintaining pastoral care; and developing online facility for teaching and discipleship.
- Bringing pastoral care through developing prophetic insight – training for communication.

**Activities in Support:**

- As a result of the covid pandemic and the aftermath, new ways of working together with other churches has been exercised, to support activities that promote awareness of the love of God and develop Christian faith and understanding.
- Encouraging and praying for the sick through online capabilities, and training in the healing ministry using media resources.
- Direct and indirect support to those in need with emergency funds; and supporting charities that help the homeless and those suffering from hardship.
- Contributing to local community projects, foodbanks, providing listening/counsel for Wiltshire County Council staff in Trowbridge,
- Our ability to support local education through School Assemblies, children's ministry, and parenting guidelines, and service to Care Homes, has been curtailed because of lockdown throughout much of 2021. Visits and prayer have been provided where requested and legally allowable.
- Generally showing the wider community that the love of God and loving one another brings hope, restored relationships, and a fresh purpose and destiny in life.

**Achievements against set objectives:**

- The establishment and extended use of zoom facilities for online interaction, for services, discipleship, and extending support much further afield – even internationally- has been not just successful, but brought opportunity to bring hope, encouragement and support to many in need where not previously possible. This has been particularly of value to those who have discovered church resources.
- CLG continued to meet online with members and leaders of Churches of most denominations across Wiltshire, including Salisbury, Melksham, Chippenham, as well as nearer to Westbury in Devizes, Warminster and Trowbridge; also maintaining links with some church leaders in Swindon. As a result of pastoral training for in depth understanding of scriptural truths, we have been able to extend CLG influence towards developing greater church unity; and international collaboration as well, particularly in Africa (Nigeria, Madagascar and South Africa). Zoom, Facebook and YouTube have been powerful instruments for good in this way, and in some measure shows that the tide of corruption on the internet can be overcome.
- Church members have continued to grow in experiencing the love and power of God, particularly in developing more familiarity with online connections. This has also brought families together in new ways, and a new awareness of the difficulties encountered by communities where health, both physical and mental, and employment have become major difficulties in the lives of so many.
- The teaching and practice of Christian healing is well established in CLG – and prayer for the sick is available and practised whenever there is need. Christian counselling, dealing with trauma and various causes of emotional and mental disorders has continued both in and outside the church.
- Help for financial stewardship and getting out of debt has been available through advice and counselling in line with the principles of the Christians Against Poverty (CAP) organisation whose work CLG supports.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**Achievements against set objectives: (continued)**

- CLG has been a regular contributor to CrossPoint, a local advisory charity, and to Foodbanks in the Regional area. Counselling at the request of Wiltshire County Council continues to be provided as part of the Chaplaincy service support CLG gives in Trowbridge, however as Council offices have been closed for much of the time, and working from home is more prevalent, Chaplaincy visits have been discontinued for the time being, although Chaplaincy service is still held available for those who wish to have that support and consultation. Westbury Area Churches Together (WACT) of whom we are active members, have also had work curtailed for much of the year, only starting in a small way for Christmas events. We have largely been limited to prayer and financial support, although where it has been possible within the rules, visits have been made for direct support. Also regular contributions to the local newspaper and WACT bi monthly magazines have been written for the benefit of the area communities.
- In a wider sphere, CLG continued to provide some support to flood relief in Philippines; to Madagascar through support to Missionary work; and to Royal British Legion. These included, charitable donations of £6100 supporting Vision for Israel, Barnabas Fund for Madagascar, Salvation Army, Christian Blind Mission, Mosaic (Relief in the Middle East), the homeless through Crosspoint and Alabare, Salvation Army, Bible Society and SAT7. The £2734 set aside for further donation was sent via Trust fund to India to help those suffering from lack of oxygen during the height of the pandemic, also added to by generous donations from church and friends.
- A donation of £15000 was passed to Philippines Flood Relief under the administration of Archbishop Valiant Dayagbil.
- All normal Christian festivals and calendar events remained cancelled due to covid restrictions until the latter half of the year - however online gatherings through zoom were well supported, and Christmas care for those in need was one of the priorities for the congregation.
- The love of God has never been more necessary in a nation that has been dichotomised by hatreds and 'woke' ideologies seeking to stop the freedoms of prayer, kindness, and godly wisdom. Never has a message of peace, harmony and hope been more valuable – and more transforming for communities. The ease of abortion and gender ideology are a cause for serious concern, needing pastoral care, comfort and healing of mental stresses, which adds to our aid to the community in co-operation with other churches.

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT (Continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**Directors' Responsibilities**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

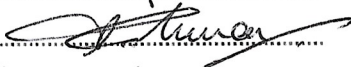
- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....27<sup>th</sup> September 2022.....  
Signed on their behalf by Director..........  
Print Name.....A.G.I. MURRAY.....

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

Report to the trustees/ members of Church of the Living God Westbury on the accounts for the year ended 31st December 2021.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 28th September 2022

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3a</b>	48,431	15,000	1,177	64,608	62,617
Investment Income	<b>3b</b>	5	-	-	5	45
Charitable Activities	<b>3c</b>	33	-	50	83	174
<b>TOTAL INCOMING RESOURCES</b>		<b>48,469</b>	<b>15,000</b>	<b>1,227</b>	<b>64,696</b>	<b>62,837</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4</b>	48,027	15,000	3,615	66,642	57,806
<b>TOTAL RESOURCES EXPENDED</b>		<b>48,027</b>	<b>15,000</b>	<b>3,615</b>	<b>66,642</b>	<b>57,806</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>443</b>	<b>-</b>	<b>(2,388)</b>	<b>(1,945)</b>	<b>5,030</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>443</b>	<b>-</b>	<b>(2,388)</b>	<b>(1,945)</b>	<b>5,030</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		68,560	141	3,147	71,848	66,818
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>69,003</b>	<b>141</b>	<b>759</b>	<b>69,903</b>	<b>71,848</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages: 10 to 17

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
<b>Fixed Assets</b>					
Tangible Assets	2	14,172	-	14,172	4,900
Investment Assets	7	-	-	-	-
		<b>14,172</b>	<b>-</b>	<b>14,172</b>	<b>4,900</b>
<b>Current Assets</b>					
Debtors & Prepayments	9	8,000	-	8,000	8,664
Cash at bank and in hand	8	52,990	141	53,131	63,684
<b>Total Current Assets</b>		<b>60,990</b>	<b>141</b>	<b>61,131</b>	<b>72,348</b>
<b>Creditors: due within one year</b>	10	5,400	-	5,400	5,400
<b>NET CURRENT ASSETS</b>		55,590	141	55,731	66,948
<b>TOTAL ASSETS less current liabilities</b>		<b>69,762</b>	<b>141</b>	<b>69,903</b>	<b>71,848</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>69,762</b>	<b>141</b>	<b>69,903</b>	<b>71,848</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		69,003	-	69,003	68,560
Restricted Funds	5	-	141	141	141
Designated Funds	6	759	-	759	3,147
<b>TOTAL FUNDS</b>		<b>69,762</b>	<b>141</b>	<b>69,903</b>	<b>71,848</b>

**Director's responsibilities:-**

For the year ended 31st December 2021.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the..... 27<sup>th</sup> September 2022 .....

Signed on their behalf by Director.....  .....

Print Name:..... A.G.I. Meeley .....

Company Registration Number :  
Registered Office :

07108899  
Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

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. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Cash Flow Statement**

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Vehicles	25%
Property-Cabin	25%
General Equipment	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**2. TANGIBLE FIXED ASSETS**

	Property- Cabin	Vehicles	<b>2021</b>
	£	£	£
<b>Cost</b>			
At 1 January 2021	-	4,900	4,900
Additions	11,996	-	11,996
At 31 December 2021	<u>11,996</u>	<u>4,900</u>	<u>16,896</u>
<b>Accumulated Depreciation</b>			
At 1 January 2021	-	-	-
Charge for the Year	1,500	1,225	2,725
At 31 December 2021	<u>1,500</u>	<u>1,225</u>	<u>2,725</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>10,497</u>	<u>3,675</u>	<u>14,172</u>
At 31 December 2020	<u>-</u>	<u>4,900</u>	<u>4,900</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None  
31st December 2020 : None

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
<b>a) Donations &amp; Legacies</b>	-	-	-	-	-
Tithes, Gifts & offerings	38,386	15,000	1,177	54,563	53,279
Tax Recoverable	10,045	-	-	10,045	9,338
	<b>48,431</b>	<b>15,000</b>	<b>1,177</b>	<b>64,608</b>	<b>62,617</b>
<b>b) Investment Income</b>					
Bank Interest	5	-	-	5	45
	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>45</b>
<b>c) Other Income</b>					
Sundry Income	33	-	50	83	174
	<b>33</b>	<b>-</b>	<b>50</b>	<b>83</b>	<b>174</b>

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
<b>Charitable Activities</b>					
Administrative Expenses	894	-	-	894	1,071
Bank Charge	60	-	-	60	-
Books & Publications	164	-	-	164	28
Church equipment	478	-	-	478	-
Community Action	720	-	-	720	148
Copyright Licencing	315	-	-	315	304
Discipleship Costs	9	-	-	9	287
Gifts & Donations	5,392	15,000	3,615	24,007	20,245
Insurance	1,084	-	-	1,084	880
Ministry Costs	2,900	-	-	2,900	912
Motor Vehicle Expenses	394	-	-	394	1,655
Pastors Remuneration	31,200	-	-	31,200	28,600
Recognitions	-	-	-	-	176
Rent & Rates	-	-	-	-	814
Utility Costs	228	-	-	228	314
Visiting Speakers	-	-	-	-	305
Website	314	-	-	314	-
<b>Direct costs:-</b>					
Depreciation expense	2,725	-	-	2,725	-
<b>Governance costs:-</b>					
Independent Examiner Fee	900	-	-	900	900
Governance/ Head Office	179	-	-	179	-
Legal & Professional fees	72	-	-	72	1,167
	<b>48,027</b>	<b>15,000</b>	<b>3,615</b>	<b>66,642</b>	<b>57,806</b>

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-21</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-21</b> £
Special Offering	141	-	-	-	-	141
Philippine Flood Relief	-	15,000	(15,000)	-	-	-
	<b>141</b>	<b>15,000</b>	<b>(15,000)</b>	-	-	<b>141</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-20</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-20</b> £
Special Offering	141	50	(50)	-	-	141
Philippine Flood Relief	-	15,000	(15,000)	-	-	-
	<b>141</b>	<b>15,050</b>	<b>(15050)</b>	-	-	<b>141</b>

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

**6. DESIGNATED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-21</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-21</b> £
Chapel Expansion/Repairs	(1,525)	-	-	-	-	(1,525)
Special Offerings	4,672	1,227	(3,615)	-	-	2,285
	<b>3,147</b>	<b>1,227</b>	<b>(3,615)</b>	-	-	<b>759</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-20</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>31-Dec-20</b> £
Chapel Expansion/Repairs	(1,525)	-	-	-	-	(1,525)
Special Offerings	4,528	145	-	-	-	4,672
	<b>3,002</b>	<b>145</b>	-	-	-	<b>3,147</b>

**7. INVESTMENTS**

The Charity held no investment assets during this or the previous financial period.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**8. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-21 £</b>
HSBC 1 Current A/c	8,806	141	759	9,706	11,204
HSBC 2 Deposit A/c	42,626	-	-	42,626	51,921
HSBC 3 Cash A/c	799	-	-	799	559
	<u>52,231</u>	<u>141</u>	<u>759</u>	<u>53,131</u>	<u>63,684</u>

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-21 £</b>
Gift Aid Recoverable	8,000	-	-	8,000	8,664
	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,664</u>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-21 £</b>
Pastoral expenses	4,500	-	-	4,500	4,500
Independent Examiner's Fee	900	-	-	900	900
	<u>5,400</u>	<u>-</u>	<u>-</u>	<u>5,400</u>	<u>5,400</u>

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2021 £</b>	<b>TOTAL 2020 £</b>
Pastors Remuneration	31,200	31,200
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	-	-
	<b>31,200</b>	<b>31,200</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2021</b>	<b>TOTAL 2020</b>
Charitable Activities	2	2
Management & Administration	-	-
	<b>2</b>	<b>2</b>

The Pastors are paid on a self employed basis and no employees received emoluments in excess £60,000 (2020:None). The Charity has no liability for the payment of Tax and National Insurance.

**13. CAPITAL AND RESERVES**

The Company is Limited by Guarantee 07108899 and it is a charity registered with the Charity Commission 1135216.

It does not have a Share capital and has no income subject to Corporation Tax.

	<b>2021 £</b>	<b>2020 £</b>
Profit / Deficit for the financial year	(1,945)	5,030
Other Recognised Gains	-	-
	<b>(1,945)</b>	<b>5,030</b>
Balance Brought Forward	71,848	66,818
Closing Funds at 31-Dec-21	<b>69,903</b>	<b>71,848</b>

**14. TRUSTEES AND OTHER RELATED PARTIES**

During the financial year Trustees Reverend Iain Murray and Reverend Fatimah Murray received £31,200 (2020:£31,200) in remuneration in their capacity as Senior Church Pastors of the Church of the Living God, Westbury in furthering the Charity's objects.

The Church of the Living God, Westbury currently has a liability of £4,500 (2020:£4,500) for expenses incurred by Trustees Reverend Iain Murray and Reverend Fatimah Murray in furtherance of the Charity's objects and are to be reimbursed.

Stephen Battershill, a Trustee was contracted to build the Cabin, as his role as a Building Contractor. This was properly quoted for, voted on and minuted. He was paid £5423.

No other payments were made to directors or any persons connected with them during this financial period.

**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**CHURCH OF THE LIVING GOD, WESTBURY**

England & Wales - Charity number 1135216

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**CHURCH OF THE LIVING GOD  
WESTBURY**

**(COMPANY LIMITED BY GUARANTEE)**

**CHARITY REGISTRATION NUMBER 1135216**

**COMPANY REGISTRATION NUMBER 07108899**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1135216

**COMPANY REGISTRATION NUMBER** 07108899

**DATE OF REGISTRATION** 19th December 2009

**START OF FINANCIAL YEAR** 01 January 2020

**END OF FINANCIAL YEAR** 31 December 2020

**DIRECTORS AT 31 DECEMBER 2020** Mr Steven Mark Battershill  
Mr Peter Ivan Couch  
Mrs Aurora Rondai Dine  
Reverend Fatimah Murray  
Reverend Iain Murray

**GOVERNING INSTRUMENT** Memorandum and Articles of Association dated 19th December 2009.

**OBJECTS**

a) To advance the Christian Faith in accordance with the statement of beliefs in the schedule hereto attached in such ways and in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit

b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Wiltshire, the United Kingdom or the World as the trustees may from time to time think fit;

c) To provide and maintain facilities for the benefit of communities within the United Kingdom without distinction of Race, Sex, Political, Religious or other opinion and with the object of Improving conditions of life for the said inhabitants as the trustees may from time to time in their discretion determine.

**REGISTERED ADDRESS** Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**PRIMARY BANKERS** HSBC Bank Plc  
46 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EL

**INDEPENDENT EXAMINER** Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**CHURCH OF THE LIVING GOD, WESTBURY  
(COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Report to the trustees/ members of Church of the Living God Westbury on the accounts for the year ended 31st December 2020.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

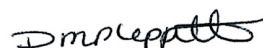
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 27th September 2021

**CHURCH OF THE LIVING GOD, WESTBURY  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Objectives achieved by:**

- Encouraging and discipling current and new Christians towards the obedience of the two great Commandments – to love God, and to love our neighbours as ourselves. This is developed through the imitation and emulation of the life and teaching of Jesus Christ towards the goodness of God; and to love, honour and respect all of God’s creation in word and deed.
- Providing teaching and effective prayer for health, and a healthy lifestyle, in body soul and spirit: in body, through understanding and applying all the ways in which God heals, through the natural and the supernatural, including general advice for a healthy lifestyle through good diet and exercise; in soul (mind, will and emotions) by help and support through life’s problems, particularly in relationships, financial stewardship, and effective employment; and in spirit , through inner healing and personal connection with the Godhead.
- Bringing pastoral care through developing prophetic insight – training for communication.

**Activities in Support:**

- Through lockdown as a result of the covid pandemic, new ways of working together with other churches has been exercised, to support activities that promote awareness of the love of God and develop Christian faith and understanding.
- Encouraging and praying for the sick through online capabilities, and training in the healing ministry using media resources.
- Direct and indirect support to those in need with emergency funds, and supporting charities that help the homeless and those suffering from hardship.
- Contributing to local community projects, foodbanks, providing listening/counsel for Wiltshire County Council staff in Trowbridge,
- Our ability to support local education through School Assemblies, children’s ministry, and parenting guidelines, and service to Care Homes, has been curtailed because of lockdown throughout 2020. Visits and prayer has been provided where requested and legally allowable.
- Generally showing the wider community that the love of God and loving one another brings hope, restored relationships, and a fresh purpose and destiny in life.

**Achievements against set objectives.**

- 2020 began with a diagnosis for cancer for the senior pastor. However, through faith, trust, prayer and a skilled Christian surgical team, cancer was removed, and whilst the onset of covid dangers prevented further chemo treatment, the cancer was proved cut out and clear, as a great witness and testimony to God. From this beginning, lockdown stopped evangelism in the streets; and school assemblies, care home visits, even church Sunday services all had to be reviewed, changed or stopped as a result. We all had to learn new usage of online resources, and were able to continue all aspects of church on zoom..
- CLG continued to meet online with Churches of all denominations across Wiltshire, from Salisbury, Melksham, Chippenham, as well as nearer to Westbury in Devizes, Warminster and Trowbridge. It has also been empowering to discover church without walls, connecting to churches and prayer groups world wide. We rejoiced to join over 300,000 Christians across 42 nations at Pentecost. To have prayers for our Prime Minister Boris Johnston in intensive care with covid led by a Messianic Jew and an Egyptian Christian in harmony together was inspiring in itself, a witness of the peace that can be achieved, with true Christian fellowship. The added bonus of the report of sudden improvement from intensive care and subsequent recovery – was again an encouraging witness to God’s love and the power of prayer in agreement. Large prayer gatherings across the nation, county, between churches, has been an ongoing development throughout 2020. Zoom, Facebook and YouTube have been powerful instruments for good in this way, and in some measure shows that the tide of corruption on the internet can be overcome.
- Church members have continued to grow in experiencing the love and power of God , particularly in developing more familiarity with online connections. This has also brought families together in new ways, and a new awareness of the difficulties encountered by communities where health, both physical and mental, and employment have become major difficulties in the lives of so many.

**CHURCH OF THE LIVING GOD, WESTBURY  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

- The teaching and practice of Christian healing is well established in CLG – and prayer for the sick is available and practised whenever there is need. Christian counselling, dealing with trauma and various causes of emotional and mental disorders has continued both in and outside the church.
- Some suffering financial hardship have been supported by emergency funds for the purpose, one abandoned family in particular at this Christmas time. Help for financial stewardship and getting out of debt has been available through advice and counselling in line with the principles of the Christians Against Poverty (CAP) organisation whose work CLG supports.
- CLG has been a regular contributor to CrossPoint, a local advisory charity, and to Foodbanks in the Regional area. Counselling at the request of Wiltshire County Council continues to be provided as part of the Chaplaincy service support CLG gives in Trowbridge. We have represented the Chaplaincy work at the Council Induction events for new employees. We participate in and help organise some Westbury Area Churches Together (WACT) activities, although this year in lockdown we are limited to prayer and financial support where needed..
- In a wider sphere, CLG continued to provide some support to flood relief in Philippines; to Madagascar through support to Missionary work; and to Royal British Legion. This year 2020 charitable donations of £3400 supported Vision for Israel, Barnabas Fund for Madagascar, Salvation Army, Christian Blind Mission, Mosaic (Relief in the Middle East), the homeless through Crosspoint and Alabare, Bible Society and SAT7. A further £2734 was set aside for further donation to be confirmed by Trustees, with many calls for support as a result of nations suffering from the pandemic world wide.
- A donation of £15000 was passed to Philippines Flood Relief under the administration of Archbishop Valiant Dayagbil.
- All normal Christian festivals and calendar events were cancelled due to covid restrictions – however online gatherings through zoom were well supported, and Christmas care for those in need was one of the priorities for the congregation.
- Overall, 2020 has been a year of fresh insight, development in training online, and continuing to work with others across Wiltshire and indeed internationally through the losses many families have encountered in this difficult year; loneliness has been a major factor, as well as enforced isolation. Many areas of need have risen to the surface, and the church has an opportunity to make a real difference in people’s lives through encouraging love and peace with one another. It is our goal to pursue this.

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT (Continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**Directors' Responsibilities**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act 2006 require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 26<sup>th</sup> September 2021

Signed on their behalf by Director 

Print Name A G I MURRAY

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>INCOMING RESOURCES</b>						
Donations & Legacies	<b>3a</b>	47,422	15,050	145	62,617	74,734
Investment Income	<b>3b</b>	45	-	-	45	87
Charitable Activities	<b>3c</b>	174	-	-	174	244
<b>TOTAL INCOMING RESOURCES</b>		<b>47,642</b>	<b>15,050</b>	<b>145</b>	<b>62,837</b>	<b>75,064</b>
<b>RESOURCES EXPENDED</b>						
Costs of Charitable Activities	<b>4a</b>	42,756	15,050	-	57,806	60,495
Costs of Generating Funds	<b>4b</b>	-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>42,756</b>	<b>15,050</b>	<b>-</b>	<b>57,806</b>	<b>60,495</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>4,885</b>	<b>-</b>	<b>145</b>	<b>5,030</b>	<b>14,569</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-	-
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		62,150	140	4,527	66,818	52,248
PRIOR YEAR ADJUSTMENT	<b>6</b>	1,524	1	(1,525)	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>68,560</b>	<b>141</b>	<b>3,147</b>	<b>71,848</b>	<b>66,818</b>

All of the Charity's operations are classed as continuing operations.

**CHURCH OF THE LIVING GOD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-20 £	Total 31-Dec-19 £
<b>Fixed Assets</b>					
Tangible Assets	2	4,900	-	4,900	4,900
Investment Assets	7	-	-	-	-
		<b>4,900</b>	<b>-</b>	<b>4,900</b>	<b>4,900</b>
<b>Current Assets</b>					
Debtors & Prepayments	9	8,664	-	8,664	10,000
Cash at bank and in hand	8	63,543	141	63,684	59,858
<b>Total Current Assets</b>		<b>72,207</b>	<b>141</b>	<b>72,348</b>	<b>69,858</b>
<b>Creditors: due within one year</b>	10	5,400	-	5,400	7,940
<b>NET CURRENT ASSETS</b>		66,807	141	66,948	61,918
<b>TOTAL ASSETS less current liabilities</b>		<b>71,707</b>	<b>141</b>	<b>71,848</b>	<b>66,818</b>
<b>Creditors: due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>71,707</b>	<b>141</b>	<b>71,848</b>	<b>66,818</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		68,560	-	68,560	62,150
Restricted Funds	5	-	141	141	140
Designated Funds	6	3,147	-	3,147	4,527
<b>TOTAL FUNDS</b>		<b>71,707</b>	<b>141</b>	<b>71,848</b>	<b>66,818</b>

**Director's responsibilities:-**

For the year ended 31st December 2020.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 26<sup>th</sup> September 2021

Signed on their behalf by Director 

Print Name: A.G.I. MURRAY

Company Registration Number :  
Registered Office :

07108899  
Upper Manse  
3 Leigh Road  
Westbury  
Wiltshire  
BA13 3QN

**CHURCH OF THE LIVING GOD  
(COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

## **1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

### **Basis of preparation:**

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. 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **Cash Flow Statement**

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

### **Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and

### **Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

### **Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

### **Investment Income**

This is included in the accounts when receivable.

### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Vehicles	25%
General Equipment	25%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

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**2. TANGIBLE FIXED ASSETS**

	General Equipment	Vehicles	<b>2020</b>
	£	£	£
<b>Cost</b>			
At 1 January 2020	-	4,900	4,900
Additions	-	-	-
At 31 December 2020	<u>-</u>	<u>4,900</u>	<u>4,900</u>
<b>Accumulated Depreciation</b>			
At 1 January 2020	-	-	-
Charge for the Year	-	-	-
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2020	<u>-</u>	<u>4,900</u>	<u>4,900</u>
At 1 January 2020	<u>-</u>	<u>4,900</u>	<u>4,900</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None  
31st December 2019 : None

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**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>a) Donations &amp; Legacies</b>					
Tithes, Gifts & offerings	38,084	15,050	145	53,279	66,222
Tax Recoverable	9,338	-	-	9,338	8,512
	<b>47,422</b>	<b>15,050</b>	<b>145</b>	<b>62,617</b>	<b>74,734</b>
<b>b) Investment Income</b>					
Bank Interest	45	-	-	45	87
	<b>45</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>87</b>
<b>c) Other Income</b>					
Sundry Income	174	-	-	174	244
	<b>174</b>	<b>-</b>	<b>-</b>	<b>174</b>	<b>244</b>

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**CHURCH OF THE LIVING GOD**  
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**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Charitable Activities</b>					
Administrative Expenses	1,071	-	-	1,071	2,046
Bank Charge	-	-	-	-	70
Books & Publications	28	-	-	28	104
Cleaning costs	-	-	-	-	140
Community Action	148	-	-	148	66
Conference Costs	-	-	-	-	-
Copyright Licencing	304	-	-	304	-
Discipleship Costs	287	-	-	287	266
Gifts & Donations	5,195	15,050	-	20,245	15,962
Insurance	880	-	-	880	567
Ministry Costs	912	-	-	912	1,040
Motor Vehicle Expenses	1,655	-	-	1,655	1,275
Pastoral Expenses	-	-	-	-	400
Pastors Remuneration	28,600	-	-	28,600	31,200
Printing & Stationery	-	-	-	-	104
Recognitions	176	-	-	176	423
Rent & Rates	814	-	-	814	3,839
Training Costs	-	-	-	-	-
Travel expenses	-	-	-	-	496
Utility Costs	314	-	-	314	407
Visiting Speakers	305	-	-	305	160
Governance costs:-					
Independent Examiner Fee	900	-	-	900	(300)
Governance/ Head Office	-	-	-	-	2,171
Legal & Professional fees	1,167	-	-	1,167	60
				-	
	<b>42,756</b>	<b>15,050</b>	<b>-</b>	<b>57,806</b>	<b>60,495</b>

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**CHURCH OF THE LIVING GOD**  
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**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-20</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-20</b> £
Crisis Offering	-	-	-	-	-	-
Special Offering	141	50	(50)	-	-	141
Philippine Flood Relief	-	15,000	(15,000)	-	-	-
	<b>141</b>	<b>15,050</b>	<b>(15,050)</b>	<b>-</b>	<b>-</b>	<b>141</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-19</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-19</b> £
Crisis Offering	-	12,000	(12,000)	-	-	-
Special Offering	141	-	-	-	-	141
	<b>141</b>	<b>12,000</b>	<b>(12,000)</b>	<b>-</b>	<b>-</b>	<b>141</b>

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

**6. DESIGNATED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-20</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-20</b> £
Special Offering	4,527	145	-	-	-	4,672
Chapel Expansion Repairs	(1,525)	-	-	-	-	(1,525)
	<b>3,002</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,147</b>

Chapel Expansion Repairs -£1525 was accounted for as Unrestricted funds, not Designated Funds in the prior year. A Prior Year adjustment has now been made to the 2020 accounts.

**PREVIOUS FINANCIAL YEAR**

	<b>Balance</b> <b>01-Jan-19</b> £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	<b>Balance</b> <b>31-Dec-19</b> £
Special Offering	3,527	1,725	(725)	-	-	4,527
	<b>3,527</b>	<b>1,725</b>	<b>(725)</b>	<b>-</b>	<b>-</b>	<b>4,527</b>

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**CHURCH OF THE LIVING GOD  
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**8. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-20 £</b>	<b>Total 31-Dec-19 £</b>
Cash at Bank and in Hand	60,396	141	3,147	63,684	59,858
	<b>60,396</b>	<b>141</b>	<b>3,147</b>	<b>63,684</b>	<b>59,858</b>

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-20 £</b>	<b>Total 31-Dec-19 £</b>
Gift Aid Recoverable	8,664	-	-	8,664	10,000
	<b>8,664</b>	<b>-</b>	<b>-</b>	<b>8,664</b>	<b>10,000</b>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	Designated Funds	<b>Total 31-Dec-20 £</b>	<b>Total 31-Dec-19 £</b>
Pastors Remuneration-Fatimah Murray	-	-	-	-	1,300
Pastors Remuneration-Iain Murray	-	-	-	-	1,300
Pastoral expenses	4,500	-	-	4,500	4,500
Independent Examiner's Fee	900	-	-	900	840
	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>5,400</b>	<b>7,940</b>

**11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial period.

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**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2020 £</b>	<b>TOTAL 2019 £</b>
Pastors Remuneration	31,200	31,200
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><b>31,200</b></u>	<u><b>31,200</b></u>

Self employed personnel who were engaged in each of the following activities:

	<b>TOTAL 2020</b>	<b>TOTAL 2019</b>
Charitable Activities	2	2
Management & Administration	-	-
	<u><b>2</b></u>	<u><b>2</b></u>

The Pastors are paid on a self employed basis and no employees received emoluments in excess £60,000 (2019:None). The Charity has no liability for the payment of Tax and National Insurance.

**13. CAPITAL AND RESERVES**

The Company is Limited by Guarantee 07108899 and is a Charity registered with the Charity Commission 1135216. It does not have a Share capital and has no income subject to Corporation Tax.

	<b>31-Dec-20 £</b>	<b>31-Dec-19 £</b>
Profit / Deficit for the financial year	5,030	14,569
Other Recognised Gains	-	-
	<u><b>5,030</b></u>	<u><b>14,569</b></u>
Balance Brought Forward	66,818	52,248
Closing Funds at 31-Dec-20	<u><b>71,848</b></u>	<u><b>66,818</b></u>

**14. TRUSTEES AND OTHER RELATED PARTIES**

During the financial year Trustees Reverend Iain Murray and Reverend Fatimah Murray received £31,200 (2019:£31,200) in remuneration in their capacity as Senior Church Pastors of the Church of the Living God, Westbury in furthering the Charity's objects.

The Church of the Living God, Westbury currently has a liability of £4,500 (2019:£4,500) for expenses incurred by Trustees Reverend Iain Murray and Reverend Fatimah Murray in furtherance of the Charity's objects and are to be reimbursed.

No other payments were made to directors or any persons connected with them during this financial period.

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**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.