

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)
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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
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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 :-

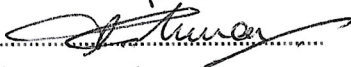
- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state 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... 27th 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

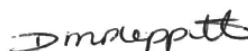
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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

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

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

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

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 27th September 2022

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 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	2021
Cost	£	£	£
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>
Accumulated Depreciation			
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>
Net Book Value			
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 £
a) Donations & Legacies	-	-	-	-	-
Tithes, Gifts & offerings	38,386	15,000	1,177	54,563	53,279
Tax Recoverable	10,045	-	-	10,045	9,338
	48,431	15,000	1,177	64,608	62,617
b) Investment Income					
Bank Interest	5	-	-	5	45
	5	-	-	5	45
c) Other Income					
Sundry Income	33	-	50	83	174
	33	-	50	83	174

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
Charitable Activities					
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	-
Direct costs:-					
Depreciation expense	2,725	-	-	2,725	-
Governance costs:-					
Independent Examiner Fee	900	-	-	900	900
Governance/ Head Office	179	-	-	179	-
Legal & Professional fees	72	-	-	72	1,167
	48,027	15,000	3,615	66,642	57,806

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

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

PREVIOUS FINANCIAL YEAR

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

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

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

PREVIOUS FINANCIAL YEAR

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

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	Total 31-Dec-21 £	Total 31-Dec-21 £
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
	52,231	141	759	53,131	63,684

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-21 £
Gift Aid Recoverable	8,000	-	-	8,000	8,664
	8,000	-	-	8,000	8,664

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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.

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

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.