

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**

	Page
Legal and Administrative Information	3
Directors' Report	4 to 8
Independent Examiner's Report on the Accounts	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 to 19

**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 1st JANUARY 2022 to 31st 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 Act

have 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

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

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

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 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 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.

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	2022
Cost	£	£	£
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>
Accumulated Depreciation			
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>
Net Book Value			
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 £
a) Donations & Legacies					
Tithes, Gifts & offerings	41,209	15,122	660	56,991	54,563
Tax Recoverable	-	-	-	-	10,045
	41,209	15,122	660	56,991	64,608
b) Investment Income					
Bank Interest	74	-	-	74	5
	74	-	-	74	5
c) Other Income					
Sundry Income	1,150	-	-	1,150	83
	1,150	-	-	1,150	83

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
Charitable Activities:-					
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
Direct costs:-					
Depreciation expense	3,543	-	-	3,543	2,725
Governance costs:-					
Independent Examiner Fee	930	-	-	930	900
Governance/ Head Office	520	-	-	520	179
Legal & Professional fees	144	-	-	144	72
	46,227	15,122	-	61,348	66,642

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

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

PREVIOUS FINANCIAL YEAR

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

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

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
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
Total	69,762	43,753	(46,227)	-	-	67,288

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Dec-21 £
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
Total	71,707	49,696	(51,642)	-	-	69,762

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	Total 31-Dec-22 £	Total 31-Dec-21 £
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)	-
	52,010	141	1,419	53,570	53,131

9. DEBTORS AND PREPAYMENTS

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

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Gift Aid Recoverable	8,000	-	-	8,000	8,000
	8,000	-	-	8,000	8,000

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Pastoral expenses	4,500	-	-	4,500	4,500
Independent Examiner's Fee	930	-	-	930	900
	5,430	-	-	5,430	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 2022

12. STAFF COSTS AND NUMBERS

	TOTAL 2022 £	TOTAL 2021 £
Pastoral Services to CLG	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 2022	TOTAL 2021
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.

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

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.