

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)
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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
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LEGAL STATUS OBJECTS	Private Limited Company by guarantee without share capital use of 'Limited' exemption
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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
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PRIMARY BANKERS	HSBC Bank Plc 46 Fore Street Trowbridge Wiltshire BA14 8EL
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INDEPENDENT EXAMINER	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF
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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..... AGI 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 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: 24th September 2024

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

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

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

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..... 

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

Company Registration Number :
Registered Office :

07108899
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	2023
Cost	£	£	£
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>
Accumulated Depreciation			
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>
Net Book Value			
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 £
a) Donations & Legacies					
Tithes, Gifts & offerings	45,667	15,000	821	61,487	56,991
Tax Recoverable	18,350	-	-	18,350	-
	64,017	15,000	821	79,837	56,991
b) Investment Income					
Interest Received	769	-	-	769	74
	769	-	-	769	74
c) Activities for Generating Funds					
Other income	204	-	50	254	1,150
	204	-	50	254	1,150

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2023 £	Total 2022 £
Charitable Activities:-					
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)
Direct costs:-					
Depreciation expense	2,657	-	-	2,657	3,543
Governance costs:-					
Independent Examiner's Fees	-	-	-	-	930
Governance/ Head Office	1,635	-	-	1,635	520
Legal & Professional fees	-	-	-	-	144
	55,958	16,090	1,631	73,679	61,348

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

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

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Special Offering/Philippines Flood	141	122	(122)	-	-	141
Philippine Independent Catholic Church	-	15,000	(15,000)	-	-	-
Total	141	15,122	(15,122)	-	-	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-23 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-23 £
Designated Funds:-						
Chapel Expansion/Repairs	(1,525)	-	-	-	(13,921)	(15,446)
Special Offerings/Charitable Donations	2,945	871	(1,631)	-	700	2,884
Total Designated Funds	1,419	871	(1,631)	-	(13,221)	(12,562)
General Funds	65,209	64,989	(55,958)	-	13,221	87,461
Total General Funds	66,628	65,859	(57,589)	-	-	74,899

PREVIOUS FINANCIAL YEAR

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

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	Total 31-Dec-23 £	Total 31-Dec-22 £
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)
	75,805	141	(12,562)	63,384	53,570

9. DEBTORS AND PREPAYMENTS

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

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

	TOTAL 2023	TOTAL 2022
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.

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

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 of 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
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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.