

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

**CHURCH OF THE LIVING GOD,
WESTBURY**

CHARITY REGISTRATION No: 1135216

COMPANY REGISTRATION No: 07108899

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

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

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

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1135216
COMPANY REGISTRATION NUMBER	7108899
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES AT 31 ST DECEMBER 2024	L Waterfield S Battershill P Couch A Dine Rev F Murray Rev I Murray
GOVERNING DOCUMENT	MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 19 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	3 Leigh Road Westbury BA13 3QN
BANKERS	HSBC Bank PLC 46 Fore Street Trowbridge Wiltshire BA14 8EL
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG

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

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

Objectives and Activities

Objects

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

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

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

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

Main Activities

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

Achievements and Performance

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

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

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

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

CHURCH OF THE LIVING GOD, WESTBURY
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REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Achievements and Performance (continued)

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

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

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

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

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

Financial Review

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

Services to Church of the Living God Westbury (CLG)

– Revd Iain Murray, Revd Fatimah Murray

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

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

CHURCH OF THE LIVING GOD, WESTBURY
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REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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

Approved by the Trustees on the 26th September 2025

Signed on their behalf by Rev Iain Murray

Signature:

I G I Murray

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

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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

RESPONSIBILITIES AND BASIS OF REPORT

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

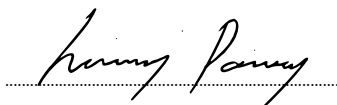
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011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

INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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



Lomax Pavey
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29th September 2025

CHURCH OF THE LIVING GOD, WESTBURY
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

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

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

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

BALANCE SHEET
AS AT 31ST DECEMBER 2024

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

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

Directors' responsibilities:

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

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

Approved by the Trustees on the 26th September 2025

Signed on their behalf by Rev Iain Murray

Signature:

Iain Murray

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

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

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

Preparation of accounts on a going concern basis

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

Changes to accounting estimates

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

Income

Recognition of Income

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

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

Income with Related Expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

Volunteer Help

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

CHURCH OF THE LIVING GOD, WESTBURY
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure

Governance Costs

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

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

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

Investments

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

Pensions

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

Fund Accounting

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

Assets and Liabilities

Fixed Assets

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

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

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

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

Liability Recognition

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

CHURCH OF THE LIVING GOD, WESTBURY
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. TANGIBLE FIXED ASSETS

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

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

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

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

CHURCH OF THE LIVING GOD, WESTBURY
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

4. EXPENDITURE

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

CHURCH OF THE LIVING GOD, WESTBURY
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RESTRICTED FUNDS

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

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

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

6. DESIGNATED FUNDS

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

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

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

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

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

7. CASH AT BANK AND IN HAND

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

8. DEBTORS AND PREPAYMENTS

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

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

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

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

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

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

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

11. STAFF COSTS

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

12. TRUSTEES AND OTHER RELATED PARTIES

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

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

13. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

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

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

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

14. PRIOR YEAR ADJUSTMENT

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

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