

**Charity registration number 1141320 (England and Wales)**

**Company registration number 07141262**

**LIV (UK)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2025**

# LIV (UK)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	A Smith J Smith C Strevens M McLean Dr H Crow
<b>Charity number (England and Wales)</b>	1141320
<b>Company number</b>	07141262
<b>Principal address</b>	35 Riffhams Drive Great Baddow Chelmsford Essex CM2 7DE
<b>Registered office</b>	35 Riffhams Drive Great Baddow Chelmsford Essex CM2 7DE
<b>Independent examiner</b>	John Wilson FCA ATII Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

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# LIV (UK)

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# LIV (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JANUARY 2025

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The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### Objectives and activities

The Objects as set out in the Charity's memorandum of association, its governing document, being primarily undertaken in South Africa but not restricted to this area, are

- (i) The relief of sickness and the promotion of good health
- (ii) The advancement of education
- (iii) The relief or prevention of poverty and financial hardship
- (iv) The advancement of Christian faith

LIV exists to raise the next generation of leaders in our nation. It is our mission, our purpose and our passion. We place vulnerable, parentless children into a family environment where they receive unconditional love, spiritual discipleship, care and nurturing and where all their physical needs are met.

LIV is partnering with government, business and the church to provide urgently needed holistic residential care, on a large scale, for the thousands of vulnerable and parentless children, with the core vision to 'Rescue a child, Restore a life, Raise a leader and Release a star'.

The Charity has continued to raise funds and develop awareness amongst people in the UK, through links with churches and schools.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

As trustees of LIV UK, we remain committed to raise awareness and funds to support the crucial work to rescue, restore, raise and release the children who are placed in the care of LIV Durban. In the last year, LIV Durban has:

- Provided a home for 167 foster children, including 22 new children, cared for by 36 foster mothers.
- Supported 187 learners in the LIV School and Early Childhood Development Centre.
- Employed 125 people.
- Served 7,977 patients from the Cottonlands community through LIV Clinic.

Since 2018, 58 children from LIV Durban have progressed into further opportunities, including internships, tertiary education, work opportunities and gap years.

The team at LIV Durban continue to support children with learning barriers, ensuring they receive transformative learning opportunities. Educational psychology assessments strengthen support structures, including interventions and learning support services.

LIV School's inclusive classrooms and pathways into Technical Occupation continue to develop. Some children face challenges adapting to change, so the multi-disciplinary team remains actively engaged with the children and their educators to ensure that every child is supported to engage in learning, enjoy being part of LIV School and reach their potential.

One of the key goals of LIV Durban is to find a healthy balance between children's psychological, social, emotional and spiritual growth. The team work hard to ensure that children at LIV are raised to be creative, independent and well-rounded individuals who will find their place both in their community and in the world.

# LIV (UK)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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### A statement from our LIV Durban village leaders:

As we always say at LIV, together we can!

We're incredibly thankful for our amazing partners who invest in the lives of our mothers and children. From faithful monthly givers to supportive companies, vehicle donors, fundraising sports teams, and schools collecting food - the list is endless.

Some highlights of the last year include:

- The Come Together Youth Festival in June, attended by 344 young people and supported by 50 volunteers.
- Our Living Off the Grid Campaign raising R4.9 million.
- Sports achievements including our girls' team being runners up in the Val Fowler Basketball Tournament, and two boys making the KZN rugby squad.
- Raising Sons camps for boys aimed at fostering growth and positive identity.
- Vehicle Provision - After a hijacking earlier in the year, the original donor replaced the 10-seater with a brand-new 15-seater, and we're expecting another 7-seater soon. And our LIV Founders, Joan and Tich also generously donated a vehicle.
- LIV Business growing stronger by partnering with Farming God's Way to increase our agriculture programme.

Throughout the year, we welcomed numerous mission teams and corporates volunteer teams from around the world, including South Africa, the UK, and the USA. We deeply appreciate these volunteers who help with home renovations, painting, building projects, holiday clubs and so much more.

Reflecting on 2024, we're filled with deep gratitude. Thank you for partnering with us on this journey. Though it's not always easy, together we're committed to rescuing, restoring, raising, and releasing the future stars of tomorrow.

### Financial review

During the year the charity returned a deficit of £4,400 (2024 surplus of £6,611). At the balance sheet date reserves were £31,556 (2024: £35,956).

During this financial period the Charity made grants totalling £205,403 to Lungisisa Indlela Village in Durban, South Africa.

LIV UK will continue to predominantly raise funds for LIV Durban. Any funds received for other LIV sites will be clearly marked as such when grant monies are transferred.

### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## LIV (UK)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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#### **Structure, governance and management**

The Charity was established by Memorandum and Articles of Association under company number 07141262 and was recognised as a charity on 8th April 2011.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Smith

J Smith

C Strevens

M McLean

Dr H Crow

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

It has been agreed that, as part of the induction process for new trustees, before anyone considers appointment as trustee, they should familiarize themselves with the responsibilities of directors and charity trustees, read the Charity commission booklet on this subject and carefully read the Charity's Memorandum and Articles of Association and its latest financial statements.

The trustees' report was approved by the Board of Trustees.



**M McLean**

Trustee

Dated: 29 September 2025

## **LIV (UK)**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 JANUARY 2025***

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The trustees, who are also the directors of LIV (UK) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

# LIV (UK)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIV (UK)

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I report to the trustees on my examination of the financial statements of LIV (UK) (the charity) for the year ended 31 January 2025.

### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

*Howard Wilson*

### **John Wilson FCA ATII**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE  
29 September 2025



## LIV (UK)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JANUARY 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	131,306	128,581
Charitable activities	4	5,300	6,600
Other trading activities	5	75,377	58,204
Investments	6	47	39
		<u>          </u>	<u>          </u>
<b>Total income</b>		212,030	193,424
		<u>          </u>	<u>          </u>
<b>Expenditure on:</b>			
Raising funds	7	228	278
Charitable activities	8	216,202	186,535
		<u>          </u>	<u>          </u>
<b>Total expenditure</b>		216,430	186,813
		<u>          </u>	<u>          </u>
<b>Net income/(expenditure) and movement in funds</b>		(4,400)	6,611
<b>Reconciliation of funds:</b>			
Fund balances at 1 February 2024		35,956	29,345
		<u>          </u>	<u>          </u>
<b>Fund balances at 31 January 2025</b>		31,556	35,956
		<u>          </u>	<u>          </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# LIV (UK)

## BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		33,116		36,706	
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	(1,560)		(750)	
<b>Net current assets</b>			31,556		35,956
<b>The funds of the charity</b>					
Unrestricted funds	<b>14</b>		31,556		35,956
			31,556		35,956

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 29 September 2025

*Chris Strevens*

C Strevens  
Trustee



M McLean  
Trustee

Company registration number 07141262 (England and Wales)

# LIV (UK)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

#### Charity information

LIV (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 35 Riffhams Drive, Great Baddow, Chelmsford, Essex, CM2 7DE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of VAT.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## LIV (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	131,306	128,581

## LIV (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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#### 4 Charitable activities

	2025 £	2024 £
Discipleship Programme	5,300	6,600

#### 5 Fundraising activities income

	2025 £	2024 £
Fundraising events	68,118	58,204
Clothing and Craft Sales	7,259	-
Fundraising activities income	75,377	58,204

#### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	47	39

#### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	228	278

## LIV (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

#### 8 Charitable activities

	2025 £	2024 £
Insurance costs	-	415
Office costs	485	213
Travel costs	49	161
General expenses	175	196
Events and festival costs	8,794	1,300
Bank charges and other finance costs	486	336
Governance costs	810	750
	<u>10,799</u>	<u>3,371</u>
Grant funding of activities (see note 9)	205,403	183,164
	<u>216,202</u>	<u>186,535</u>
<b>Analysis by fund</b>		
Unrestricted funds	216,202	
	<u>216,202</u>	
<b>For the year ended 31 January 2024</b>		
Unrestricted funds		186,535
		<u>186,535</u>

Governance costs comprise independent examiner's fees of £810 (2024 - £750).

#### 9 Grants payable

	2025 £	2024 £
Grants to institutions:		
LIV South Africa	<u>205,403</u>	<u>183,164</u>

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## LIV (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

#### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Directors / Trustees	5	5

There were no employees whose annual remuneration was £60,000 or more.

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	780	-
Accruals and deferred income	780	750
	1,560	750

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	35,956	212,030	(216,430)	31,556
Previous year:	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	29,345	193,424	(186,813)	35,956

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).