

# LIVING WORD COMMUNITY CHURCH

England & Wales - Charity number 1141829

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07338966](#)

**Registered** 2011-05-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 16 Norsey Close  
Billericay  
CM11 1AP

**Phone** 07958714290

**Email** [daviddonoghue793@btinternet.com](mailto:daviddonoghue793@btinternet.com)

**Website** [www.lwcc-basildon.org](http://www.lwcc-basildon.org)

## Activities

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**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 PARTS OF BASILDON, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK;(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, FINANCIAL HARDSHIP OR SICKNESS AND WHO MAY BE AGED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO ADVANCE CHRISTIAN EDUCATION IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** The Church activities involve the advancement of the Christian Faith, preaching the Christian gospel and the pastoral care of church members. The charity provides relief to persons in need, hardship or distress or who are aged or sick. Support is given for those engaged in missionary activities and Christian workers permitted within local schools.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

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- India
- Mongolia
- Zambia
- Zimbabwe
- Essex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£233,636	£120,942	-	-
2024-03-31	£294,455	£883,317	-	-
2023-03-31	£210,783	£100,886	-	-
2022-03-31	£153,278	£89,837	-	-
2021-03-31	£87,873	£81,682	-	-

## Trustees

Name	Role	Appointed
<b>David John Donoghue</b>	Chair	2011-05-05
Aldo D'Andrea		2025-07-06
Anthony Richard Jones		2023-12-19
Doro Tendayi		2023-03-05
Lilian Vaca Guera		2025-07-01
Patricia Marshall		2025-07-06
Simon Farrow		2022-03-13
Vijay Rentala		2025-07-06

**LIVING WORD COMMUNITY CHURCH**

England & Wales - Charity number 1141829

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# Accounts

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Registered number  
07338966

Living Word Community Church  
Company Limited By Guarantee  
Report and Financial Statements  
31 March 2025

Charity No. 1141829

TRUEMAN BROWN  
CHARTERED ACCOUNTANTS  
7 FOXGLOVE ROAD  
SOUTH OCKENDON  
ESSEX. RM15 6EU

**Living Word Community Church  
Company Limited By Guarantee  
Report and accounts  
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Cash flow statement	7
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**Living Word Community Church  
Company Limited By Guarantee  
Company Information**

**Directors**

D J Donoghue  
A D'Andrea  
A R Jones  
P E Marshall  
V P Retala  
L A Vaca Guerra  
S G Farrow  
T Doro

**Accountants**

Trueman Brown  
7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered office**

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered number**

07338966

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Living Word Community Church
<b>Charity registration number</b>	1141829
<b>Company registration number</b>	7338966
<b>Registered office</b>	7 Foxglove Road South Ockendon Essex, RM15 6EU

**THE TRUSTEES**

The trustees who served the charity during the year were as follows:

D J Donoghue  
A D'Andrea  
A R Jones  
P E Marshall  
V P Retala  
L A Vaca Guerra  
S G Farrow  
T Doro

<b>Accountants</b>	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 6th August 2010 and registered as a charity on 11th May 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of management committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

One third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office.

The first trustees to retire shall be decided by lots drawn amongst themselves.

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience required for the effective administration of the charity.

### **Trustee training and induction**

Most trustees are already familiar with the practical work of the charity.

Additionally, new trustees will be invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Management Committee members;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives;

A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum And Articles and the latest financial statements.

### **Risk management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

### **Organisational structure**

The Company has a Management Committee of no less than 3 Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Committee has five Trustees from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

rest with the Pastor and the Administration Assistant. The Pastor is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Administration Assistant has responsibility for the day to day operational management of the charity and working practices in line with good practice.

**OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are to:

- advance the Christian faith in accordance with the Statement of Beliefs in such parts of Basildon, the United Kingdom or the World as the Trustees may from time to time think fit;
- to relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the World as the Trustees may from time to time think fit;
- advance Christian education in The said location and in such other parts of The United Kingdom the World as the Trustees may from time to time think fit;
- provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

**ACHIEVEMENTS AND PERFORMANCE**

The company represents the incorporation of the charitable trust, Essex In Harvest (Billericay) Trust, which was registered with Charities Commission under the number 293710.

The company commenced its activities on 23rd December 2011.

**FINANCIAL REVIEW**

The company, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in fund of £115,506 (2023: Increase of £109,897).

The company will rely on the generosity of the congregation attending our weekly church meetings and Sunday Services provided at the United Reform Church, Honey Pot Lane, Basildon.

The purchase of the United Reform Church, Honey Pot Lane in Basildon. The company will supplement its income by hiring out rooms inside the Church.

**PLANS FOR FUTURE PERIODS**

The company will continue its core activities for the foreseeable future.

**Living Word Community Church  
Company Limited By Guarantee**  
Registered number: 07338966  
Trustees' Report

## **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Living Word Community Church for the purposes of company law) are responsible for preparing the Trustees Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **ACCOUNTANTS**

Trueman Brown are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

This report was approved by the trustees on 16 December 2025 and signed on its behalf.

D J Donoghue

Director

**Living Word Community Church  
Company limited by guarantee  
Statement of financial activities (Incorporating the Income And  
Expenditure Account)  
for the year ended 31 March 2025**

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income resources from generating funds:					
Voluntary income	2	215,178	-	215,178	239,252
Investment income	3	14,559	-	14,559	5,004
Other incoming resources	4	3,899	-	3,899	5,000
<b>Total Incoming Resources</b>		<b>233,636</b>	<b>-</b>	<b>233,636</b>	<b>249,256</b>
Charitable activities	5	(74,847)	-	(74,847)	(100,361)
Governance costs	7	(46,095)	-	(46,095)	(33,389)
<b>Net incoming resources for the year</b>	8	<b>112,694</b>	<b>-</b>	<b>112,694</b>	<b>115,506</b>
Total funds brought forward		754,606	-	754,606	639,100
Transfers between funds		-	-	-	-
<b>Total funds carried forward</b>		<b>867,300</b>	<b>0</b>	<b>867,300</b>	<b>754,606</b>

The Statement of Financial Activities includes all the gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**Living Word Community Church  
Statement of Cash Flows  
for the year ended 31 March 2025**

	<b>Notes</b>	<b>2025</b> £	<b>2024</b> £
Cash used in operating activities	15	100,220	130,803
<b>Cash flows from investing activities</b>			
Interest income		859	1,557
Purchase of tangible fixed assets		(1,160)	(719,915)
		<u>(301)</u>	<u>(718,358)</u>
Net (decrease) increase in cash		99,919	(587,555)
Cash and cash equivalents at 1 April		50,399	637,955
Cash and cash equivalents at 31 March		<u>150,318</u>	<u>50,399</u>

**Living Word Community Church  
Company limited by guarantee  
Statement of Financial Position  
as at 31 March 2025**

	Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<b>Fixed assets</b>					
Tangible assets	10	717,344	-	717,344	718,884
<b>Current assets</b>					
Debtors	11	663	-	663	663
Cash at bank and in hand		150,318	-	150,318	50,399
		<u>868,325</u>	-	<u>868,325</u>	<u>769,946</u>
<b>Creditors: amounts falling due within one year</b>					
	12	(1,025)	-	(1,025)	(15,340)
<b>Net Assets</b>					
		<u>867,300</u>	-	<u>867,300</u>	<u>754,606</u>
<b>Funds</b>					
Unrestricted income funds	13	867,300	-	867,300	754,606
<b>TOTAL FUNDS</b>					
		<u>867,300</u>	-	<u>867,300</u>	<u>754,606</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities 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, so far as applicable to charities.

D J Donoghue  
Director  
Approved by the board on 16 December 2025

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2025**

**1 Summary of significant accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement Of Recommended Practice "Accounting and Reporting By Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Fund accounting***

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Donations payable are payments made to third parties in furtherance of the charitable objectives of

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment 25% on the written down value

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Voluntary income</b>	<b>2025 Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Tithes	79,225	-	79,225	79,937
Gift aid tax recovered	11,543	-	11,543	45,672
Gift, donations and offerings	124,410	-	124,410	113,643
	<u>215,178</u>	<u>-</u>	<u>215,178</u>	<u>239,252</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2025**

<b>3 Investment income</b>	<b>2025 Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Rents receivable	13,700	-	13,700	3,447
Bank interest receivable	859	-	859	1,557
	<u>14,559</u>	<u>-</u>	<u>14,559</u>	<u>5,004</u>

<b>4 Other incoming resources</b>	<b>2025 Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Other income	3,899	-	3,899	5,000
	<u>3,899</u>	<u>-</u>	<u>3,899</u>	<u>5,000</u>

<b>5 Cost of charitable activities by fund type</b>	<b>2025 Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Programme activity costs	64,990	-	64,990	85,211
Support of outside causes	9,857	-	9,857	15,150
	<u>74,847</u>	<u>-</u>	<u>74,847</u>	<u>100,361</u>

**6 Costs of charitable activities by activity type**

The charity undertakes its charitable activity by a programme of activities and by giving donations to a number of institutions in furtherance of its charitable activities.

	<b>Activities Directly Undertaken 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Programme activity costs	64,990	64,990	85,211
Support of outside causes	9,857	9,857	15,150
	<u>74,847</u>	<u>74,847</u>	<u>100,361</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2025**

<b>7 Governance costs</b>	<b>2025 Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Insurance	1,725		1,725	2,241
Cleaning	-		-	667
Hire of premises	-		-	625
Legal & other professional fees	20		20	1,641
Telephone and internet	538		538	1,146
Computer expenses	156		156	649
Light & Heat	-		-	3,313
Depreciation	2,700		2,700	2,468
Printing, postage, stationary and advertising	4,685		4,685	6,427
Information and publications	-		-	163
Repairs and maintenance	34,626		34,626	8,945
Rates	-		-	100
Accountancy fees	620		620	773
Bank charges	-		-	34
Sundry expenses	1,025		1,025	4,197
	<u>46,095</u>	<u>-</u>	<u>46,095</u>	<u>33,389</u>

<b>8 Net incoming resources for the year</b>	<b>2025 £</b>	<b>2024 £</b>
This is stated after charging:		
Depreciation of owned fixed assets	2,700	2,468

<b>9 Staff costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	48,756	62,480
Social security costs	3,899	6,061
Other pension costs	3,204	7,601
	<u>55,859</u>	<u>76,142</u>

<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Pastoral staff	1	1
Administrative staff	2	2
	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2025**

**10 Tangible fixed assets**

	<b>Land and buildings <i>At cost</i> £</b>	<b>Fixtures, fittings, tools and equipment <i>At cost</i> £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2024	714,197	17,530	731,727
Additions	-	1,160	1,160
At 31 March 2025	<u>714,197</u>	<u>18,690</u>	<u>732,887</u>
<b>Depreciation</b>			
At 1 April 2024	-	12,843	12,843
Charge for the year	-	2,700	2,700
At 31 March 2025	<u>-</u>	<u>15,543</u>	<u>15,543</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>714,197</u>	<u>3,147</u>	<u>717,344</u>
At 31 March 2024	<u>714,197</u>	<u>4,687</u>	<u>718,884</u>

<b>11 Debtors</b>	<b>2025 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Other debtors	663	-	663	663

<b>12 Creditors: amounts falling due within one year</b>	<b>2025 Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>2025 Total Funds £</b>	<b>2024 Total Fund £</b>
Other creditors	<u>1,025</u>	<u>-</u>	<u>1,025</u>	<u>15,340</u>

<b>13 Unrestricted income funds</b>	<b>2025 £</b>
Balance Brought Forward	754,606
Transfers	-
Net incoming resources	112,694
Balance Carried Forward	<u>867,300</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2025**

**14 Analysis of net assets between funds**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Restricted income funds</b>	-	-	-
<b>Unrestricted income funds</b>			
General Fund	717,344	149,956	867,300
	<u>717,344</u>	<u>149,956</u>	<u>867,300</u>

**15 Reconciliation of net movement in fund to net cash flows from c**

	<b>2025 £</b>	<b>2024 £</b>
Net movement in funds	112,694	115,506
Add back: Depreciation charge	2,700	2,468
Increase in creditors	(14,315)	14,386
Deduct: Interest income in investing activities	(859)	(1,557)
	<u>100,220</u>	<u>130,803</u>

**16 Legal form of entity and country of incorporation**

Living Word Community Church is a private company limited by guarantee and incorporated in England.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**17 Principal place of business**

The address of the company's principal place of business and registered office is:

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**LIVING WORD COMMUNITY CHURCH**

England & Wales - Charity number 1141829

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# Accounts

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Registered number  
07338966

Living Word Community Church  
Company Limited By Guarantee  
Report and Financial Statements  
31 March 2024

Charity No. 1141829

TRUEMAN BROWN  
CHARTERED ACCOUNTANTS  
7 FOXGLOVE ROAD  
SOUTH OCKENDON  
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Company Limited By Guarantee  
Report and accounts  
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**Living Word Community Church  
Company Limited By Guarantee  
Company Information**

**Directors**

D J Donoghue

S Mulaka

S G Farrow

T Doro

T Jones

**Accountants**

Trueman Brown

7 Foxglove Road

South Ockendon

Essex

RM15 6EU

**Registered office**

7 Foxglove Road

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**Registered number**

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**Living Word Community Church  
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Registered number: 07338966  
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The Trustees, who are also directors for the purposes of company law, have pleasure in presenting

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Living Word Community Church
<b>Charity registration number</b>	1141829
<b>Company registration number</b>	7338966
<b>Registered office</b>	7 Foxglove Road South Ockendon Essex, RM15 6EU

**THE TRUSTEES**

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D J Donoghue  
S Mulaka  
S G Farrow  
T Doro

<b>Accountants</b>	Trueman Brown Chartered Accountants 7 Foxglove Road South Ockendon Essex. RM15 6EU
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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**Recruitment and appointment of management committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

One third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office.

The first trustees to retire shall be decided by lots drawn amongst themselves.

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience required for the effective administration of the charity.

### **Trustee training and induction**

Most trustees are already familiar with the practical work of the charity.

Additionally, new trustees will be invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Management Committee members;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives;

A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum And Articles and the latest financial statements.

### **Risk management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

### **Organisational structure**

The Company has a Management Committee of no less than 3 Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Committee has five Trustees from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Pastor and the Administration Assistant. The Pastor is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Administration Assistant has responsibility for the day to day operational management of the charity and working practices in line with good practice.

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

**OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are to:

- advance the Christian faith in accordance with the Statement of Beliefs in such parts of Basildon, the United Kingdom or the World as the Trustees may from time to time think fit;
- to relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the World as the Trustees may from time to time think fit;
- advance Christian education in The said location and in such other parts of The United Kingdom the World as the Trustees may from time to time think fit;
- provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

**ACHIEVEMENTS AND PERFORMANCE**

The company represents the incorporation of the charitable trust, Essex In Harvest (Billericay) Trust, which was registered with Charities Commission under the number 293710.

The company commenced its activities on 23rd December 2011.

**FINANCIAL REVIEW**

The company, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in fund of £115,506 (2023: Increase of £109,897).

The company will rely on the generosity of the congregation attending our weekly church meetings and Sunday Services provided at the United Reform Church, Honey Pot Lane, Basildon.

The purchase of the United Reform Church, Honey Pot Lane in Basildon. The company will supplement its income by hiring out rooms inside the Church.

**PLANS FOR FUTURE PERIODS**

The company will continue its core activities for the foreseeable future.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Living Word Community Church for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ACCOUNTANTS**

Trueman Brown are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

This report was approved by the trustees on 30 December 2024 and signed on its behalf.

D J Donoghue

Director

**Living Word Community Church  
Company limited by guarantee  
Statement of financial activities (Incorporating the Income And  
Expenditure Account)  
for the year ended 31 March 2024**

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income resources from generating funds:					
Voluntary income	2	167,271	71,981	239,252	204,852
Investment income	3	5,004	-	5,004	922
Other incoming resources	4	5,000	-	5,000	5,009
<b>Total Incoming Resources</b>		<b>177,275</b>	<b>71,981</b>	<b>249,256</b>	<b>210,783</b>
Charitable activities	5	(100,361)	-	(100,361)	(82,045)
Governance costs	7	(33,389)	-	(33,389)	(18,841)
<b>Net incoming resources for the year</b>	8	<b>43,525</b>	<b>71,981</b>	<b>115,506</b>	<b>109,897</b>
Total funds brought forward		54,514	584,586	639,100	529,203
Transfers between funds		639,732	(639,732)	-	-
<b>Total funds carried forward</b>		<b>737,771</b>	<b>16,835</b>	<b>754,606</b>	<b>639,100</b>

The Statement of Financial Activities includes all the gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**Living Word Community Church  
Company limited by guarantee  
Statement of Financial Position  
as at 31 March 2024**

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Fixed assets</b>					
Tangible assets	10	718,884	-	718,884	1,436
<b>Current assets</b>					
Debtors	11	663	-	663	663
Cash at bank and in hand		33,564	16,835	50,399	637,955
		<u>753,111</u>	<u>16,835</u>	<u>769,946</u>	<u>640,054</u>
<b>Creditors: amounts falling due within one year</b>					
	12	(15,340)	-	(15,340)	(954)
<b>Net Assets</b>					
		<u>737,771</u>	<u>16,835</u>	<u>754,606</u>	<u>639,100</u>
<b>Funds</b>					
Unrestricted income funds	14	737,771	-	737,771	54,514
Restricted income funds	13	-	16,835	16,835	584,586
<b>TOTAL FUNDS</b>					
		<u>737,771</u>	<u>16,835</u>	<u>754,606</u>	<u>639,100</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities 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, so far as applicable to charities.

D J Donoghue  
Director  
Approved by the board on 30 December 2024

**Living Word Community Church  
Statement of Cash Flows  
for the year ended 31 March 2024**

	<b>Notes</b>	<b>2024</b> £	<b>2023</b> £
Cash used in operating activities	16	130,803	111,231
<b>Cash flows from investing activities</b>			
Interest income		1,557	922
Purchase of tangible fixed assets		(719,915)	-
		<u>(718,358)</u>	<u>922</u>
Net (decrease) increase in cash		(587,555)	112,153
Cash and cash equivalents at 1 April		637,955	347,002
Cash and cash equivalents at 31 March		<u>50,399</u>	<u>637,955</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2024**

**1 Summary of significant accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement Of Recommended Practice "Accounting and Reporting By Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Fund accounting***

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Donations payable are payments made to third parties in furtherance of the charitable objectives of

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment 25% on the written down value

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Voluntary income</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Tithes	79,937	-	79,937	85,602
Gift aid tax recovered	45,672	-	45,672	48,331
Gift, donations and offerings	41,662	71,981	113,643	70,919
	<u>167,271</u>	<u>71,981</u>	<u>239,252</u>	<u>204,852</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2024**

<b>3 Investment income</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Rents receivable	3,447	-	3,447	-
Bank interest receivable	1,557	-	1,557	922
	<u>5,004</u>	<u>-</u>	<u>5,004</u>	<u>922</u>

<b>4 Other incoming resources</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Other income	5,000	-	5,000	5,009
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,009</u>

<b>5 Cost of charitable activities by fund type</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Programme activity costs	85,211	-	85,211	65,435
Support of outside causes	15,150	-	15,150	16,610
	<u>100,361</u>	<u>-</u>	<u>100,361</u>	<u>82,045</u>

**6 Costs of charitable activities by activity type**

The charity undertakes its charitable activity by a programme of activities and by giving donations to a number of institutions in furtherance of its charitable activities.

	<b>Activities Directly Undertaken 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Programme activity costs	85,211	85,211	65,435
Support of outside causes	15,150	15,150	16,610
	<u>100,361</u>	<u>100,361</u>	<u>82,045</u>

The recipients of donations included:

	<b>2024 £</b>	<b>2023 £</b>
Open Doors	-	1,105

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2024**

<b>7 Governance costs</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Insurance	2,241		2,241	471
Cleaning	667		667	-
Hire of premises	625		625	4,309
Legal & other professional fees	1,641		1,641	5,040
Telephone and internet	1,146		1,146	994
Computer expenses	649		649	-
Light & Heat	3,313		3,313	-
Depreciation	2,468		2,468	1,324
Printing, postage, stationary and advertising	6,427		6,427	1,451
Information and publications	163		163	92
Repairs and maintenance	8,945		8,945	483
Rates	100		100	-
Accountancy fees	773		773	-
Bank charges	34		34	-
Sundry expenses	4,197		4,197	4,677
	<u>33,389</u>	<u>-</u>	<u>33,389</u>	<u>18,841</u>

<b>8 Net incoming resources for the year</b>	<b>2024 £</b>	<b>2023 £</b>
This is stated after charging:		
Depreciation of owned fixed assets	2,468	1,324

<b>9 Staff costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	62,480	44,716
Social security costs	6,061	4,837
Other pension costs	7,601	6,960
	<u>76,142</u>	<u>56,513</u>

<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Pastoral staff	1	1
Administrative staff	2	-
	<u>3</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2024**

**10 Tangible fixed assets**

	<b>Land and buildings At cost £</b>	<b>Fixtures, fittings, tools and equipment At cost £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2023	-	11,812	11,812
Additions	714,197	5,718	719,915
At 31 March 2024	<u>714,197</u>	<u>17,530</u>	<u>731,727</u>
<b>Depreciation</b>			
At 1 April 2023	-	10,376	10,376
Charge for the year	-	2,467	2,467
At 31 March 2024	<u>-</u>	<u>12,843</u>	<u>12,843</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>714,197</u>	<u>4,687</u>	<u>718,884</u>
At 31 March 2023	<u>-</u>	<u>1,436</u>	<u>1,436</u>

<b>11 Debtors</b>	<b>2024 Unrestricted Funds £</b>	<b>2023 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Other debtors	663	-	663	663

<b>12 Creditors: amounts falling due within one year</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Fund £</b>
Other creditors	<u>15,340</u>	<u>-</u>	<u>15,340</u>	<u>954</u>

**13 Restricted income funds**

	<b>Building Maintenance Fund £</b>	<b>Building Fund £</b>	<b>Total £</b>
Balance Brought Forward	16,835	567,751	584,586
Transfers	-	(639,732)	(639,732)
Incoming Resources	-	71,981	71,981
	<u>16,835</u>	<u>-</u>	<u>16,835</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2024**

**Building Fund**

Funds to be used to purchase the United Reform Church building in Basildon, Essex.

**Building Maintenance Fund**

Funds to be used to maintain the United Reform Church building, once the purchase has been

<b>14 Unrestricted income funds</b>	<b>2024</b>
	<b>£</b>
Balance Brought Forward	54,514
Transfers	639,732
Net incoming resources	43,525
	<u>737,771</u>

**15 Analysis of net assets between funds**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Restricted income funds</b>			
Building Fund	-	-	-
Building Maintenance Fund	-	16,835	16,835
<b>Unrestricted income funds</b>			
General Fund	718,884	18,887	737,771
	<u>718,884</u>	<u>35,722</u>	<u>754,606</u>

<b>16 Reconciliation of net movement in fund to net cash flows from c</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net movement in funds	115,506	109,897
Add back: Depreciation charge	2,468	1,324
Increase in creditors	14,386	932
Deduct: Interest income in investing activities	(1,557)	(922)
	<u>130,803</u>	<u>111,231</u>

**17 Legal form of entity and country of incorporation**

Living Word Community Church is a private company limited by guarantee and incorporated in England.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2024**

**18 Principal place of business**

The address of the company's principal place of business and registered office is:

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**LIVING WORD COMMUNITY CHURCH**

England & Wales - Charity number 1141829

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# Accounts

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Registered number  
07338966

Living Word Community Church  
Company Limited By Guarantee  
Report and Financial Statements  
31 March 2023

Charity No. 1141829

TRUEMAN BROWN  
CHARTERED ACCOUNTANTS  
7 FOXGLOVE ROAD  
SOUTH OCKENDON  
ESSEX. RM15 6EU

**Living Word Community Church  
Company Limited By Guarantee  
Report and accounts  
Contents**

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Statement of financial position	7
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**Living Word Community Church  
Company Limited By Guarantee  
Company Information**

**Directors**

D J Donoghue  
S Mulaka  
S G Farrow  
T Doro

**Accountants**

Trueman Brown  
7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered office**

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered number**

07338966

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Living Word Community Church  
**Charity registration number** 1141829  
**Company registration number** 7338966  
**Registered office** 7 Foxglove Road  
South Ockendon  
Essex, RM15 6EU

**THE TRUSTEES**

The trustees who served the charity during the year were as follows:

D J Donoghue  
S Mulaka  
S G Farrow  
T Doro

**Accountants** Trueman Brown  
Chartered Accountants  
7 Foxglove Road  
South Ockendon  
Essex. RM15 6EU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 6th August 2010 and registered as a charity on 11th May 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of management committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

One third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office.

The first trustees to retire shall be decided by lots drawn amongst themselves.

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience required for the effective administration of the charity.

**Trustee training and induction**

Most trustees are already familiar with the practical work of the charity.

Additionally, new trustees will be invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Management Committee members;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
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A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum And Articles and the latest financial statements.

**Risk management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

**Organisational structure**

The Company has a Management Committee of no less than 3 Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Committee has five Trustees from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Pastor and the Administration Assistant. The Pastor is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Administration Assistant has responsibility for the day to day operational management of the charity and working practices in line with good practice.

**Living Word Community Church  
Company Limited By Guarantee**  
Registered number: 07338966  
Trustees' Report

## **OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are to:

- advance the Christian faith in accordance with the Statement of Beliefs in such parts of Basildon, the United Kingdom or the World as the Trustees may from time to time think fit;
- to relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the World as the Trustees may from time to time think fit;
- advance Christian education in The said location and in such other parts of The United Kingdom the World as the Trustees may from time to time think fit;
- provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

## **ACHIEVEMENTS AND PERFORMANCE**

The company represents the incorporation of the charitable trust, Essex In Harvest (Billericay) Trust, which was registered with Charities Commission under the number 293710.

The company commenced its activities on 23rd December 2011.

## **FINANCIAL REVIEW**

The company, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in fund of £177,927 (2022: Increase of £177,927).

The company will rely on the generosity of the congregation attending our weekly church meetings and Sunday Services provided at the United Reform Church, Honey Pot Lane, Basildon.

## **PLANS FOR FUTURE PERIODS**

The company will continue its core activities for the foreseeable future.

## **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Living Word Community Church for the purposes of company law) are responsible for preparing the Trustees Annual 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 charitable company and of the incoming

**Living Word Community Church  
Company Limited By Guarantee  
Registered number: 07338966  
Trustees' Report**

resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ACCOUNTANTS**

Trueman Brown are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

This report was approved by the trustees on 30 December 2023 and signed on its behalf.

D J Donoghue

Director

**Living Word Community Church  
Company limited by guarantee  
Statement of financial activities (Incorporating the Income And  
Expenditure Account)  
for the year ended 31 March 2023**

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income resources from generating funds:					
Voluntary income	2	121,590	83,262	204,852	267,217
Investment income	3	922	-	922	489
Other incoming resources	4	5,009	-	5,009	60
<b>Total Incoming Resources</b>		<b>127,521</b>	<b>83,262</b>	<b>210,783</b>	<b>267,766</b>
Charitable activities	5	(82,045)	-	(82,045)	(77,162)
Governance costs	7	(18,841)	-	(18,841)	(12,677)
<b>Net incoming resources for the year</b>	8	<b>26,635</b>	<b>83,262</b>	<b>109,897</b>	<b>177,927</b>
Total funds brought forward		319,537	209,666	529,203	351,276
Transfers between funds		(291,658)	291,658	-	-
<b>Total funds carried forward</b>		<b>54,514</b>	<b>584,586</b>	<b>639,100</b>	<b>529,203</b>

The Statement of Financial Activities includes all the gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**Living Word Community Church  
Company limited by guarantee  
Statement of Financial Position  
as at 31 March 2023**

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>Fixed assets</b>					
Tangible assets	10	1,436	-	1,436	2,760
<b>Current assets</b>					
Debtors	11	663	-	663	663
Cash at bank and in hand		53,369	584,586	637,955	525,802
		<u>55,468</u>	<u>584,586</u>	<u>640,054</u>	<u>529,225</u>
<b>Creditors: amounts falling due within one year</b>					
	12	(954)	-	(954)	(22)
<b>Net Assets</b>		<u>54,514</u>	<u>584,586</u>	<u>639,100</u>	<u>529,203</u>
<b>Funds</b>					
Unrestricted income funds	14	54,514	-	54,514	319,537
Restricted income funds	13	-	584,586	584,586	209,666
<b>TOTAL FUNDS</b>		<u>54,514</u>	<u>584,586</u>	<u>639,100</u>	<u>529,203</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities 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, so far as applicable to charities.

D J Donoghue  
Director  
Approved by the board on 30 December 2023

**Living Word Community Church  
Statement of Cash Flows  
for the year ended 31 March 2023**

	<b>Notes</b>	<b>2023</b> £	<b>2022</b> £
Cash used in operating activities	16	111,231	178,762
<b>Cash flows from investing activities</b>			
Interest income		922	489
Purchase of tangible fixed assets		-	(451)
		<hr/> 922	<hr/> 38
Net increase in cash		112,153	178,800
Cash and cash equivalents at 1 April		525,802	347,002
Cash and cash equivalents at 31 March		<hr/> 637,955	<hr/> 525,802

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2023**

**1 Summary of significant accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement Of Recommended Practice "Accounting and Reporting By Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Fund accounting***

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Donations payable are payments made to third parties in furtherance of the charitable objectives of

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment 25% on the written down value

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Voluntary income**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Fund</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tithes	85,602	-	85,602	46,718
Gift aid tax recovered	15,771	32,560	48,331	26,963
Gift, donations and offerings	20,217	50,702	70,919	193,536
	<u>121,590</u>	<u>83,262</u>	<u>204,852</u>	<u>267,217</u>

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2023**

3 Investment income	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Fund
	£	£	£	£
Bank interest receivable	922	-	922	489
	<u>922</u>	<u>-</u>	<u>922</u>	<u>489</u>

4 Other incoming resources	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Fund
	£	£	£	£
Other income	5,009	-	5,009	60
	<u>5,009</u>	<u>-</u>	<u>5,009</u>	<u>60</u>

5 Cost of charitable activities by fund type	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Fund
	£	£	£	£
Programme activity costs	65,185	-	65,185	59,802
Support of outside causes	16,860	-	16,860	17,360
	<u>82,045</u>	<u>-</u>	<u>82,045</u>	<u>77,162</u>

**6 Costs of charitable activities by activity type**

The charity undertakes its charitable activity by a programme of activities and by giving donations to a number of institutions in furtherance of its charitable activities.

	Activities Directly Undertaken 2023 £	Total Funds 2023 £	Total Funds 2022 £
Programme activity costs	65,185	65,185	59,802
Support of outside causes	16,860	16,860	17,360
	<u>82,045</u>	<u>82,045</u>	<u>77,162</u>

The recipients of donations included:

	2023 £	2022 £
Overseas Mission	-	3,600
Mongolian Mission	-	815
Lifelink	-	300

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2023**

<b>7 Governance costs</b>	<b>2023 Unrestricted Funds £</b>	<b>2023 Restricted Funds £</b>	<b>2023 Total Funds £</b>	<b>2022 Total Fund £</b>
Insurance	471		471	473
Cleaning	-		-	180
Hire of premises	4,309		4,309	3,425
Legal & other professional fees	5,040		5,040	1,056
Telephone and internet	994		994	727
Depreciation	1,324		1,324	1,324
Printing, postage, stationary and advertising	1,451		1,451	2,376
Information and publications	92		92	-
Repairs and maintenance	483		483	305
Accountancy fees	-		-	475
Sundry expenses	4,677		4,677	2,336
	<u>18,841</u>	<u>-</u>	<u>18,841</u>	<u>12,677</u>
<b>8 Net incoming resources for the year</b>			<b>2023 £</b>	<b>2022 £</b>
This is stated after charging:				
Depreciation of owned fixed assets			1,324	1,324
<b>9 Staff costs</b>			<b>2023 £</b>	<b>2022 £</b>
Wages and salaries			44,716	37,034
Social security costs			4,837	4,851
Other pension costs			6,960	6,960
			<u>56,513</u>	<u>48,845</u>
<b>Average number of employees during the year</b>			<b>Number</b>	<b>Number</b>
Pastoral staff			<u>1</u>	<u>1</u>
			<u>1</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2023**

**10 Tangible fixed assets**

	<b>Fixtures, fittings, tools and equipment At cost £</b>
<b>Cost or valuation</b>	
At 1 April 2022	11,812
At 31 March 2023	<u>11,812</u>
<b>Depreciation</b>	
At 1 April 2022	9,052
Charge for the year	1,324
At 31 March 2023	<u>10,376</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>1,436</u>
At 31 March 2022	<u>2,760</u>

<b>11 Debtors</b>	<b>2023 Unrestricted Funds £</b>	<b>2022 Restricted Funds £</b>	<b>2023 Total Funds £</b>	<b>2022 Total Fund £</b>
Other debtors	663	-	663	663

<b>12 Creditors: amounts falling due within one year</b>	<b>2023 Unrestricted Funds £</b>	<b>2023 Restricted Funds £</b>	<b>2023 Total Funds £</b>	<b>2022 Total Fund £</b>
Other creditors	<u>954</u>	<u>-</u>	<u>954</u>	<u>22</u>

**13 Restricted income funds**

	<b>Building Maintenance Fund £</b>	<b>Building Fund £</b>	<b>Total £</b>
Balance Brought Forward	688	208,978	209,666
Transfers	15,947	275,711	291,658
Incoming Resources	200	83,062	83,262
	<u>16,835</u>	<u>567,751</u>	<u>584,586</u>

**Building Fund**

Funds to be used to purchase the United Reform Church building in Basildon, Essex.

**Building Maintenance Fund**

Funds to be used to maintain the United Reform Church building, once the purchase has been

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2023**

<b>14 Unrestricted income funds</b>	<b>2023</b>
	<b>£</b>
Balance Brought Forward	319,537
Transfers	(291,658)
Net incoming resources	26,635
	<hr/> 54,514

**15 Analysis of net assets between funds**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Restricted income funds</b>			
Building Fund	-	567,751	567,751
Building Maintenance Fund	-	16,835	16,835
<b>Unrestricted income funds</b>			
General Fund	1,436	53,078	54,514
	<hr/> 1,436	<hr/> 637,664	<hr/> 639,100

<b>16 Reconciliation of net movement in fund to net cash flows from c</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net movement in funds	109,897	177,927
Add back: Depreciation charge	1,324	1,324
Increase in creditors	932	-
Deduct: Interest income in investing activities	(922)	(489)
	<hr/> 111,231	<hr/> 178,762

**17 Legal form of entity and country of incorporation**

Living Word Community Church is a private company limited by guarantee and incorporated in England.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**Living Word Community Church  
Notes to the Accounts  
for the year ended 31 March 2023**

**18 Principal place of business**

The address of the company's principal place of business and registered office is:

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**LIVING WORD COMMUNITY CHURCH**

England & Wales - Charity number 1141829

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# Accounts

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Registered number  
07338966

Living Word Community Church  
Company Limited By Guarantee  
Report and Unaudited Accounts  
31 March 2022

Charity Number 1141829

TRUEMAN BROWN  
CHARTERED ACCOUNTANTS  
7 FOXGLOVE ROAD  
SOUTH OCKENDON  
ESSEX. RM15 6EU

**Living Word Community Church  
Company Limited By Guarantee  
Report and accounts  
Contents**

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**Living Word Community Church  
Company Limited By Guarantee  
Company Information**

**Directors**

S Blake  
D J Donoghue  
B Foster  
S Mulaka

**Accountants**

Trueman Brown  
7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered office**

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered number**

07338966

**Living Word Community Church  
Company Limited By Guarantee  
Trustees Annual Report**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Living Word Community Church
<b>Charity registration number</b>	1141829
<b>Company registration number</b>	7338966
<b>Registered office</b>	7 Foxglove Road South Ockendon Essex, RM15 6EU

**THE TRUSTEES**

The trustees who served the charity during the year were as follows:

S Blake  
D J Donoghue  
B Foster  
S Mulaka

**Accountants**

Trueman Brown  
Chartered Accountants  
7 Foxglove Road  
South Ockendon  
Essex. RM15 6EU

**Living Word Community Church  
Company Limited By Guarantee  
Trustees Annual Report**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 6th August 2010 and registered as a charity on 11th May 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of management committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

One third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office.

The first trustees to retire shall be decided by lots drawn amongst themselves.

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience required for the effective administration of the charity.

**Trustee training and induction**

Most trustees are already familiar with the practical work of the charity.

Additionally, new trustees will be invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Management Committee members;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives;

A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum And Articles and the latest financial statements.

# **Living Word Community Church Company Limited By Guarantee Trustees Annual Report**

## **Risk management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

## **Organisational structure**

The Company has a Management Committee of no less than 3 Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Committee has five Trustees from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Pastor and the Administration Assistant. The Pastor is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Administration Assistant has responsibility for the day to day operational management of the charity and working practices in line with good practice.

## **OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are to:

- advance the Christian faith in accordance with the Statement of Beliefs in such parts of Basildon, the United Kingdom or the World as the Trustees may from time to time think fit;
- to relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the World as the Trustees may from time to time think fit;
- advance Christian education in The said location and in such other parts of The United Kingdom the World as the Trustees may from time to time think fit;
- provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

## **ACHIEVEMENTS AND PERFORMANCE**

The company represents the incorporation of the charitable trust, Essex In Harvest (Billericay) Trust, which was registered with Charities Commission under the number 293710.

The company commenced its activities on 23rd December 2011.

## **Living Word Community Church Company Limited By Guarantee Trustees Annual Report**

### **FINANCIAL REVIEW**

The company, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net increase in fund of £177,927 (2021: Increase of £101,371).

The company will rely on the generosity of the congregation attending our weekly church meetings and Sunday Services provided at the United Reform Church, Honey Pot Lane, Basildon.

### **PLANS FOR FUTURE PERIODS**

The company will continue its core activities for the foreseeable future.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Living Word Community Church for the purposes of company law) are responsible for preparing the Trustees Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Living Word Community Church  
Company Limited By Guarantee  
Trustees Annual Report**

**ACCOUNTANTS**

Trueman Brown are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

This report was approved by the trustees on 31 December 2022 and signed on its behalf.

D J Donoghue  
Director

**Living Word Community Church  
Company Limited By Guarantee  
Statement Of Financial Activities (Incorporating The Income And  
Expenditure Account)  
for the year ended 31 March 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generating funds:					
Voluntary Income	2	152,731	114,486	267,217	177,239
Investment income	3	489	-	489	1,626
Other incoming resources	4	58	-	58	4,188
<b>Total incoming resources</b>		<b>153,278</b>	<b>114,486</b>	<b>267,764</b>	<b>183,053</b>
Charitable activities	5	(77,160)	-	(77,160)	(73,844)
Governance costs	7	(12,677)	-	(12,677)	(7,838)
<b>Net incoming resources for the year/Net income for the year</b>	8	<b>63,441</b>	<b>114,486</b>	<b>177,927</b>	<b>101,371</b>
Total funds brought forward		256,096	95,180	351,276	249,905
<b>Total funds carried forward</b>		<b>319,537</b>	<b>209,666</b>	<b>529,203</b>	<b>351,276</b>

The Statement of Financial Activities includes all the gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**Living Word Community Church  
Company Limited By Guarantee  
Balance Sheet  
as at 31 March 2022**

	Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
<b>Fixed assets</b>					
Tangible assets	10	2,760	-	2,760	3,634
<b>Current assets</b>					
Debtors	11	663	-	663	663
Cash at bank and in hand		316,136	209,666	525,802	347,002
		<u>316,800</u>	<u>209,666</u>	<u>526,465</u>	<u>347,665</u>
<b>Creditors: amounts falling due within one year</b>					
	12	(23)	-	(23)	(23)
<b>Net current assets</b>					
		<u>316,777</u>	<u>209,666</u>	<u>526,443</u>	<u>347,642</u>
<b>Net assets</b>					
		<u>319,537</u>	<u>209,666</u>	<u>529,203</u>	<u>351,276</u>
<b>Funds</b>					
Unrestricted income funds	14	319,537	209,666	529,203	351,276
<b>TOTAL FUNDS</b>					
		<u>319,537</u>	<u>209,666</u>	<u>529,203</u>	<u>351,276</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities 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, so far as applicable to charities.

D J Donoghue

Director

Approved by the board on 31 December 2022

**Living Word Community Church  
Statement Of Cash Flows  
for the year ended 31 March 2022**

	<b>Note</b>	<b>2022</b> £	<b>2021</b> £
<b>Cash used in operating activities</b>	17	178,762	100,957
<b>Cash flows from investing activities</b>			
Interest income		489	1,626
Purchase of tangible fixed assets		(450)	(3,072)
		39	(1,446)
<b>Net increase in cash</b>		178,800	99,510
Cash at bank and in hand less overdrafts at 1 April		347,002	247,492
<b>Cash at bank and in hand less overdrafts at 31 March</b>		<u>525,802</u>	<u>347,002</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement Of Recommended Practice "Accounting and Reporting By Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Fund accounting***

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Donations payable are payments made to third parties in furtherance of the charitable objectives of the charity. Single or multi-year donations are accounted for when either the recipient has a reasonable expectation that they will receive the donation.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on the written down value
-----------	-------------------------------

***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Creditors and provisions***

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2022**

**2 Voluntary Income**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Tithes	46,718	-	46,718	48,308
Gift aid tax recovered	26,963	-	26,963	13,741
Gifts, donations and offerings	79,050	114,486	193,536	115,190
	<u>152,731</u>	<u>114,486</u>	<u>267,217</u>	<u>177,239</u>

**3 Investment income**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Bank interest receivable	489	-	489	1,626
	<u>489</u>	<u>-</u>	<u>489</u>	<u>1,626</u>

**4 Other incoming resources**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Other income	58	-	58	4,188
	<u>58</u>	<u>-</u>	<u>58</u>	<u>4,188</u>

**5 Cost of charitable activities by fund type**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Programme activity costs	59,800	-	59,800	56,282
Support of outside causes	17,360	-	17,360	17,562
	<u>77,160</u>	<u>-</u>	<u>77,160</u>	<u>73,844</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2022**

**6 Costs of charitable activities by activity type**

The charity undertakes its charitable activity by a programme of activities and by giving donations to a number of institutions in furtherance of its charitable activities.

	<b>Activities Undertaken Directly 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Programme activity costs	59,800	59,800	56,282
Support of outside causes	17,360	17,360	17,562
	<u>77,160</u>	<u>77,160</u>	<u>73,844</u>

The recipients of donations included:

	<b>2022 £</b>	<b>2021 £</b>
Barnabas	800	-
Lifelink	300	4,952
School Teams Ministry	-	920
Overseas Mission	3,600	-
O2H Mission	-	300

**7 Governance costs**

	<b>Unrestricted Funds 2022 £</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Staff training & welfare	-	-	-	-
Insurance	473	-	473	299
Cleaning	180	-	180	130
Hire of premises	3,425	-	3,425	1,200
Legal & other professional fees	1,056	-	1,056	945
Telephone and internet	727	-	727	1,095
Depreciation	1,324	-	1,324	1,212
Computer expenses	-	-	-	692
Printing, postage, stationary and advertising	2,376	-	2,376	480
Information and publications	-	-	-	273
Bank charges	-	-	-	88
Repairs and maintenance	305	-	305	129
Accountancy fees	475	-	475	473
Subscriptions	-	-	-	80
Sundry expenses	2,336	-	2,336	742
	<u>12,677</u>	<u>-</u>	<u>12,677</u>	<u>7,838</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2022**

**8 Net incoming resources for the year**

	<b>2022</b>	<b>2021</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,324	1,212

**9 Staff costs and emoluments**

Total staff costs were as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	37,034	40,237
Social security costs	4,851	4,409
Pension costs	6,960	6,360
	<u>48,845</u>	<u>51,006</u>

Particulars of employees

	<b>2022</b>	<b>2021</b>
	No.	No.
Number of pastoral staff	<u>1</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

**10 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2021	11,362
Additions	450
At 31 March 2022	<u>11,812</u>
<b>Depreciation</b>	
At 1 April 2021	7,728
Charge for the year	1,324
At 31 March 2022	<u>9,052</u>
<b>Net book value</b>	
At 31 March 2022	<u>2,760</u>
At 31 March 2021	<u>3,634</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2022**

**11 Debtors**

	<b>Unrestricted Funds 2022 £</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Other debtors	663	-	663	663

**12 Creditors: amounts falling due within one year**

	<b>Unrestricted Funds 2022</b>	<b>Unrestricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
Other creditors	23	-	23	23
	<u>23</u>	<u>-</u>	<u>23</u>	<u>23</u>

**13 Restricted Income Funds**

	<b>Building Maintenance Fund £</b>	<b>Building Fund £</b>	<b>Total £</b>
Balance Brought Forward	10	95,170	95,180
Incoming Resources	678	113,808	114,486
Resources Expended	-	-	-
	<u>688</u>	<u>208,978</u>	<u>209,666</u>

Building Fund

Funds to be used to purchase the United Reform Church building in Basildon, Essex.

Building Maintenance Fund

Funds to be used to maintain the United Reform Church building, once the purchase has been completed.

**14 Unrestricted income funds**

	<b>Opening balance £</b>	<b>Net incoming resources £</b>	<b>Closing balance £</b>
General funds	256,096	63,441	319,537

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2022**

**15 Analysis of net assets between funds**

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>2021 £</b>
<b><u>Restricted income funds</u></b>			
Building funds	-	208,978	208,978
Building maintenance funds	-	688	688
<b><u>Unrestricted income funds</u></b>			
General funds	2,760	316,777	319,537
<b>Total Fund</b>	<b>2,760</b>	<b>526,443</b>	<b>529,203</b>

**16 Company limited by guarantee**

Living Word Community Church is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**17 Reconciliation of net movement in fund to net cash flows from operating activities**

	<b>2022 £</b>	<b>2021 £</b>
Net movement in funds	177,927	101,371
Add back depreciation charge	1,324	1,212
Deduct interest income in investing activities	(489)	(1,626)
	<b>178,762</b>	<b>100,957</b>

**LIVING WORD COMMUNITY CHURCH**

England & Wales - Charity number 1141829

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# Accounts

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Registered number  
07338966

Living Word Community Church  
Company Limited By Guarantee  
Report and Unaudited Accounts  
31 March 2021

Charity Number 1141829

TRUEMAN BROWN  
CHARTERED ACCOUNTANTS  
7 FOXGLOVE ROAD  
SOUTH OCKENDON  
ESSEX. RM15 6EU

**Living Word Community Church  
Company Limited By Guarantee  
Report and accounts  
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**Living Word Community Church  
Company Limited By Guarantee  
Company Information**

**Directors**

S Blake  
D J Donoghue  
B Foster  
S Mulaka

**Accountants**

Trueman Brown  
7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered office**

7 Foxglove Road  
South Ockendon  
Essex  
RM15 6EU

**Registered number**

07338966

**Living Word Community Church  
Company Limited By Guarantee  
Trustees Annual Report**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Living Word Community Church
<b>Charity registration number</b>	1141829
<b>Company registration number</b>	7338966
<b>Registered office</b>	7 Foxglove Road South Ockendon Essex, RM15 6EU

**THE TRUSTEES**

The trustees who served the charity during the year were as follows:

S Blake  
D J Donoghue  
B Foster  
S Mulaka

**Accountants**

Trueman Brown  
Chartered Accountants  
7 Foxglove Road  
South Ockendon  
Essex. RM15 6EU

**Living Word Community Church  
Company Limited By Guarantee  
Trustees Annual Report**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 6th August 2010 and registered as a charity on 11th May 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of management committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

One third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office.

The first trustees to retire shall be decided by lots drawn amongst themselves.

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience required for the effective administration of the charity.

**Trustee training and induction**

Most trustees are already familiar with the practical work of the charity.

Additionally, new trustees will be invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Management Committee members;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives;

A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum And Articles and the latest financial statements.

# **Living Word Community Church Company Limited By Guarantee Trustees Annual Report**

## **Risk management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

## **Organisational structure**

The Company has a Management Committee of no less than 3 Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Committee has five Trustees from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Pastor and the Administration Assistant. The Pastor is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Administration Assistant has responsibility for the day to day operational management of the charity and working practices in line with good practice.

## **OBJECTIVES AND ACTIVITIES**

The company's objects and principal activities are to:

- advance the Christian faith in accordance with the Statement of Beliefs in such parts of Basildon, the United Kingdom or the World as the Trustees may from time to time think fit;
- to relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the World as the Trustees may from time to time think fit;
- advance Christian education in The said location and in such other parts of The United Kingdom the World as the Trustees may from time to time think fit;
- provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

## **ACHIEVEMENTS AND PERFORMANCE**

The company represents the incorporation of the charitable trust, Essex In Harvest (Billericay) Trust, which was registered with Charities Commission under the number 293710.

The company commenced its activities on 23rd December 2011.

## **Living Word Community Church Company Limited By Guarantee Trustees Annual Report**

### **FINANCIAL REVIEW**

The company, with the aid of sound financial management and the support of both its staff and volunteers generated a positive financial outcome for the period with a net decrease in fund of £102,582 (2020: Increase of £8,757).

The company will rely on the generosity of the congregation attending our weekly church meetings and Sunday Services provided at the Wat Tyler Centre.

### **PLANS FOR FUTURE PERIODS**

The company will continue its core activities for the foreseeable future.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Living Word Community Church for the purposes of company law) are responsible for preparing the Trustees Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Living Word Community Church  
Company Limited By Guarantee  
Trustees Annual Report**

**ACCOUNTANTS**

Trueman Brown are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

This report was approved by the trustees on 19 May 2021 and signed on its behalf.

D J Donoghue  
Director

**Living Word Community Church  
Company Limited By Guarantee  
Statement Of Financial Activities (Incorporating The Income And  
Expenditure Account)  
for the year ended 31 March 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources from generating funds:					
Voluntary Income	2	82,059	95,180	177,239	81,320
Investment income	3	1,626	-	1,626	2,220
Other incoming resources	4	4,188	-	4,188	3,258
<b>Total incoming resources</b>		<b>87,873</b>	<b>95,180</b>	<b>183,053</b>	<b>86,798</b>
Charitable activities	5	(73,844)	-	(73,844)	(74,550)
Governance costs	7	(7,838)	-	(7,838)	(21,005)
<b>Net incoming resources for the year/Net income for the year</b>	8	<b>6,191</b>	<b>95,180</b>	<b>101,371</b>	<b>(8,757)</b>
Total funds brought forward		249,905	-	249,905	258,662
<b>Total funds carried forward</b>		<b>256,096</b>	<b>95,180</b>	<b>351,276</b>	<b>249,905</b>

The Statement of Financial Activities includes all the gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**Living Word Community Church  
Company Limited By Guarantee  
Balance Sheet  
as at 31 March 2021**

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
<b>Fixed assets</b>					
Tangible assets	10	3,634	-	3,634	1,774
<b>Current assets</b>					
Debtors	11	663	-	663	663
Cash at bank and in hand		251,821	95,180	347,001	247,491
		<u>252,485</u>	<u>95,180</u>	<u>347,664</u>	<u>248,154</u>
<b>Creditors: amounts falling due within one year</b>					
	12	(23)	-	(23)	(23)
<b>Net current assets</b>					
		<u>252,462</u>	<u>95,180</u>	<u>347,642</u>	<u>248,131</u>
<b>Net assets</b>					
		<u>256,096</u>	<u>95,180</u>	<u>351,276</u>	<u>249,905</u>
<b>Funds</b>					
Unrestricted income funds	14	256,096	95,180	351,276	249,905
<b>TOTAL FUNDS</b>					
		<u>256,096</u>	<u>95,180</u>	<u>351,276</u>	<u>249,905</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities 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, so far as applicable to charities.

D J Donoghue  
Director

Approved by the board on 19 May 2021

**Living Word Community Church  
Statement Of Cash Flows  
for the year ended 31 March 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Cash used in operating activities</b>	17	100,957	(10,205)
<b>Cash flows from investing activities</b>			
Interest income		1,626	2,220
Purchase of tangible fixed assets		(3,072)	(1,154)
		<u>(1,446)</u>	<u>1,066</u>
<b>Net increase/(decrease) in cash</b>		99,510	(9,138)
Cash at bank and in hand less overdrafts at 1 April		247,491	256,629
<b>Cash at bank and in hand less overdrafts at 31 March</b>		<u>347,001</u>	<u>247,491</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement Of Recommended Practice "Accounting and Reporting By Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Fund accounting***

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Donations payable are payments made to third parties in furtherance of the charitable objectives of the charity. Single or multi-year donations are accounted for when either the recipient has a reasonable expectation that they will receive the donation.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% on the written down value
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***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Creditors and provisions***

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2021**

**2 Voluntary Income**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Tithes	48,308	-	48,308	49,796
Gift aid tax recovered	13,741	-	13,741	15,830
Gifts, donations and offerings	20,010	95,180	115,190	15,694
	<u>82,059</u>	<u>95,180</u>	<u>177,239</u>	<u>81,320</u>

**3 Investment income**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Bank interest receivable	1,626	-	1,626	2,220
	<u>1,626</u>	<u>-</u>	<u>1,626</u>	<u>2,220</u>

**4 Other incoming resources**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Other income	4,188	-	4,188	3,258
	<u>4,188</u>	<u>-</u>	<u>4,188</u>	<u>3,258</u>

**5 Cost of charitable activities by fund type**

	<b>Unrestricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Programme activity costs	56,282	-	56,282	61,935
Support of outside causes	17,562	-	17,562	12,615
	<u>73,844</u>	<u>-</u>	<u>73,844</u>	<u>74,550</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2021**

**6 Costs of charitable activities by activity type**

The charity undertakes its charitable activity by a programme of activities and by giving donations to a number of institutions in furtherance of its charitable activities.

	<b>Activities Undertaken Directly 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Programme activity costs	56,282	56,282	61,935
Support of outside causes	17,562	17,562	12,615
	<b>73,844</b>	<b>73,844</b>	<b>74,550</b>

The recipients of donations included:

	<b>2021 £</b>	<b>2020 £</b>
Barnabas	-	630
Lifelink	4,952	4,481
Zimbabwe Mission	4,220	-
School Teams Ministry	920	950
Overseas Mission	-	160
O2H Mission	300	-

**7 Governance costs**

	<b>Unrestricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Staff training & welfare	-	-	-	343
Insurance	299	-	299	541
Cleaning	130	-	130	-
Hire of premises	1,200	-	1,200	13,759
Legal & other professional fees	945	-	945	1,122
Telephone and internet	1,095	-	1,095	949
Depreciation	1,212	-	1,212	591
Computer expenses	692	-	692	-
Printing, postage, stationary and advertising	480	-	480	1,234
Information and publications	273	-	273	-
Bank charges	88	-	88	38
Repairs and maintenance	129	-	129	205
Accountancy fees	473	-	473	633
Subscriptions	80	-	80	-
Sundry expenses	742	-	742	1,590
	<b>7,838</b>	<b>-</b>	<b>7,838</b>	<b>21,005</b>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2021**

**8 Net incoming resources for the year**

	<b>2021</b>	<b>2020</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,212	591

**9 Staff costs and emoluments**

Total staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	40,237	41,711
Social security costs	4,409	4,329
Pension costs	6,360	6,243
	<u>51,006</u>	<u>52,283</u>

Particulars of employees

	<b>2021</b>	<b>2020</b>
	No.	No.
Number of pastoral staff	<u>1</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2017 - Nil).

**10 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2020	8,290
Additions	3,072
At 31 March 2021	<u>11,362</u>
<b>Depreciation</b>	
At 1 April 2020	6,516
Charge for the year	1,212
At 31 March 2021	<u>7,728</u>
<b>Net book value</b>	
At 31 March 2021	<u>3,634</u>
At 31 March 2020	<u>1,774</u>

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2021**

**11 Debtors**

	<b>Unrestricted Funds 2021 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Other debtors	663	-	663	663

**12 Creditors: amounts falling due within one year**

	<b>Unrestricted Funds 2021</b>	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
Other creditors	23	-	23	23
	<u>23</u>	<u>-</u>	<u>23</u>	<u>23</u>

**13 Restricted Income Funds**

	<b>Building Maintenance Fund £</b>	<b>Building Fund £</b>	<b>Total £</b>
Balance Brought Forward	-	-	-
Incoming Resources	10	95,170	95,180
Resources Expended	-	-	-
	<u>10</u>	<u>95,170</u>	<u>95,180</u>

Building Fund

Funds to be used to purchase the United Reform Church building in Basildon, Essex.

Building Maintenance Fund

Funds to be used to maintain the United Reform Church building, once the purchase has been completed.

**14 Unrestricted income funds**

	<b>Opening balance £</b>	<b>Net incoming resources £</b>	<b>Closing balance £</b>
General funds	249,905	6,191	256,096

**Living Word Community Church  
Company Limited By Guarantee  
Notes to the Accounts  
for the year ended 31 March 2021**

**15 Analysis of net assets between funds**

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>2021 £</b>
<b><u>Restricted income funds</u></b>			
Building funds	-	95,170	95,170
Building maintenance funds	-	10	10
<b><u>Unrestricted income funds</u></b>			
General funds	3,634	252,462	256,096
<b>Total Fund</b>	<b>3,634</b>	<b>347,642</b>	<b>351,276</b>

**16 Company limited by guarantee**

Living Word Community Church is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**17 Reconciliation of net movement in fund to net cash flows from operating activities**

	-	-
	<b>£</b>	<b>£</b>
Net movement in funds	101,371	(8,757)
Add back depreciation charge	1,212	591
Deduct interest income in investing activities	(1,626)	(2,220)
(Decrease)/Increase in creditors	-	(743)
Decrease/(Increase) In debtors	-	924
	<b>100,957</b>	<b>(10,205)</b>