

## **LOVE AND COMPASSION IN ACTION**

**Company Registration number: 07246782**

**Charities Registration number: 1146221**

# **Love and Compassion in Action**

a company limited by guarantee and not having a share capital

## **ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS for the year ended 31 March 2023**

Registered Company No.07246782  
Registered Address: 10 Gartmoor Gardens, Wimbledon Park, London SW19 6NY

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## REFERENCE AND ADMINISTRATIVE INFORMATION

Directors (Trustees): Richard Cholawo Oliver Hakim  
Jean Samuel  
Russell Childs

Secretary: Oliver Hakim

Treasurer: Thomas Moore

Company registration number: 07246782

Registered Office: 10 Gartmoor Gardens  
Wimbledon Park  
London  
SW19 6NY

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# LOVE AND COMPASSION IN ACTION

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## REPORT OF THE DIRECTORS

The Directors present their report and the financial statements of the Company for the year ended 31<sup>st</sup> March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts.

### Structure, Governance and Management

Love and Compassion in Action was incorporated as a company limited by guarantee on 7<sup>th</sup> May 2010 and is governed by the Memorandum and Articles of Association. Directors are appointed by the members of the Trust. The business of the Trust is managed by the Board of Directors.

### Results for the year ended 31 March 2023

This year's operation gave rise to a net deficit of £13,783 (Year ended 31 March 2022, net income of £7,089).

Governance costs were £3,045 (Year ended 31 March 2022: £1,664).

### Summary of the Charity's Objects and Activities

#### a) The relief of poverty, sickness and distress throughout India

Activities: Construction of bore wells to supply good clean drinking water.  
Providing children's clothing & saris for widows  
Helping with children's schooling & adult education/training.  
Enabling post polio disabled young people to receive medical & surgical treatment.  
Protecting the human rights of the vulnerable

#### b) The advancement of the Christian Religion throughout India

Activities: Supporting village Pastors  
Building Community Churches  
Distribution of Christian literature  
Bi-annual trip by a Board member to see & encourage the Pastors & village communities

#### c) Other charitable purposes in India as the Trustees may determine.

Activities: Emergency relief following floods & hurricanes  
Helping with sudden damage to property or business due to unprovoked attacks.



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## Reserves Policy

The Directors' policy is not to accumulate available reserves unless deemed necessary or prudent.

## Risks

The Directors have considered the more significant risks to which the Trust is exposed.

## The Report

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. The report complies with the Memorandum and Articles of Association.

By Order of the Board

Signed ..... *R.A. Childs* Chairman

Date: *2nd December* 2023

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## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Love and Compassion in Action

On accounts for the year  
ended

31 March 2023

Charity  
no (if any)

1146221

Set out on pages

6 to 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**.

Responsibilities and basis  
of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

Name:

Relevant professional  
qualification(s) or body  
(if any):

Address:



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## Statement of Financial Activities for the Year Ended 31 March 2023 (including income and expenditure account)

### INCOMING RESOURCES

£	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Gifts and donations	1	13,989	12,511	26,500	32,554
Investment income & Interest		129	-	129	26
<b>Total incoming resources</b>		<b>14,118</b>	<b>12,511</b>	<b>26,629</b>	<b>32,580</b>

### RESOURCES EXPENDED

Charitable expenditure		2022	2022
Costs of activities in furtherance of the Charity's objects:	1	37,367	23,827
Governance costs	2	3,045	1,664
<b>Total resources expended</b>		<b>40,412</b>	<b>25,491</b>

### NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

(13,783) 7,089

£	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2023	TOTAL FUNDS 2022
TOTAL FUNDS AT 1 APRIL	38,735	15,262	53,997	46,908
<b>TOTAL FUNDS AT 31 MARCH</b>	<b>20,698</b>	<b>19,518</b>	<b>40,216</b>	<b>53,997</b>



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## BALANCE SHEET AS AT 31 MARCH 2023

£		2023	2022
<b>Fixed assets</b>	5	<b>376</b>	<b>413</b>
Current assets			
Debtors	6	<b>1,065</b>	<b>1,036</b>
Cash at bank and in hand		<b>40,305</b>	<b>52,548</b>
<b>Total assets</b>		<b>41,746</b>	<b>53,997</b>
<b>Total current liabilities</b>	7	<b>(1,530)</b>	<b>-</b>
<b>Total assets less current liabilities</b>		<b>40,216</b>	<b>53,997</b>
<b>Liabilities &gt; 1 year</b>		<b>-</b>	<b>-</b>
<b>Net assets</b>		<b>40,216</b>	<b>53,997</b>
Unrestricted funds		<b>20,698</b>	<b>38,735</b>
Restricted funds	4	<b>19,518</b>	<b>15,262</b>
<b>Total funds</b>		<b>40,216</b>	<b>53,997</b>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ending 31 March 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

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

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

Approved by the board of directors on the 2 December 2023 and signed on their behalf by

LCA Chairman – Russell Childs



2023



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## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1. ACCOUNTING POLICIES

#### a) Basis of Preparation

The financial statements have been prepared:

- in accordance with The Statement of Recommended Practice applicable to charities (Charities SORP), effective from 1 January 2016 and applicable accounting standards
- under the historic cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The income and expenditure account has been prepared in a format which differs from that prescribed by the Companies Act 2006 in order to present a true and fair view. The effect of this departure is to alter the presentation of the accounts because Schedule 4 Companies Act 2006 and the Financial Reporting Standard for Smaller Entities formats are not suitable for a company which is wholly dependent on donations and not in business to generate a profit.

#### b) Donations and gifts

These are reflected in the accounts in the year in which they are received.

#### c) Expenditure

This is shown on an accruals basis.

#### d) Charitable Expenditure

This comprises all expenditure directly related to the objects of the Trust.

The main items of expenditure were:

	Total
	£
Donations to Ministries in India specifically for:	
Children and education	8,575
Disabled projects	1,518
Pastors	4,661
Church Build	5,000
Land & Buildings	15,000
Gifts	650
Relief	200
Abused Women	500
Other	1,263
<b>Total</b>	<b>37,367</b>

#### e) Governance Costs

This comprises all expenditure directly related to compliance with constitutional and statutory requirements and any other costs which cannot be treated as charitable expenditure.



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## f) Fixed Assets

This comprises assets which are expected to be used for several years. They are subject to depreciation over the expected economic life. The depreciation policy applied is:

Computer Equipment                      5 years

## g) Voluntary help

The Trust is heavily dependent on voluntary help. No value is attributed to this in the accounts.

## 2. GOVERNANCE COSTS

£	2023	2022
Printing, website, stationery and telephone	178	162
Travel and other expenses	1,630	414
Bank charges	324	243
Miscellaneous	627	609
Depreciation of assets	286	236
	<b>3,045</b>	<b>1,664</b>

## 3. STAFF COSTS

The Trust did not employ any staff during the year.

No remuneration was paid to any of the directors during the year. Expenses reimbursed to directors totalled £1,530 (Year ended 31 March 2022: £nil) during the year.

## 4. RESTRICTED FUNDS

All funds given for a specific purpose were used for the purpose given or retained to be used for that purpose at a future date.

£	B/fwd	Income	Expenditure	Use of unrestricted funds	C/fwd
Church build	-		(5,000)	5,000	
Self Sufficiency	451				451
Children/education	-	2,675	(8,575)	5,900	
Disabled	243	675	(1,518)	599	
Relief aid	-		(200)	200	
Water projects	1,829				1,829
Gifts	-		(650)	650	
Land & Buildings	-	-	(15,000)	15,000	
Pastors	12,738	9,161	(4,661)	-	17,238
Abused Women	-	-	(500)	500	
Other			(1,263)	1,263	
<b>Total</b>	<b>15,262</b>	<b>12,511</b>	<b>(37,367)</b>	<b>29,112</b>	<b>19,518</b>

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## 5. FIXED ASSETS

Cost £	b/f	Additions	Disposals	C/fwd
Computer Equipment	1,182	250	-	1,432
Depreciation £	b/f	Charge for the year	Disposals	
Computer Equipment	(769)	(287)	-	(1,056)
<b>Total</b>	<b>413</b>	<b>(37)</b>	<b>-</b>	<b>376</b>

## 6. DEBTORS

£	2023	2022
Gift Aid recoverable	1,065	1,036

## 7. CREDITORS

£	2023	2022
Travelling expenses	1,530	-

## 8. TAXATION

The Company is exempt from taxation in accordance with Part 10 of the Income Tax Act 2007 and so has no liability to corporation tax.

## 9. CONSTITUTION

The Company is limited by guarantee and each member is under covenant to contribute a sum not exceeding £1 in circumstances as set out in Clause 2.2 of the Memorandum & Articles of Association.

£	Bl/wd	Income	Expenditure	Use of unrestricted funds	C/fwd
Church build	-	-	(2,000)	2,000	451
Self Sufficiency	451	-	-	-	-
Children/education	-	2,675	(8,275)	2,900	-
Disabled	243	675	(1,518)	599	-
Relief aid	-	-	(200)	200	-
Water projects	1,829	-	-	-	1,829
Gifts	-	-	(650)	650	-
Land & Buildings	-	-	(16,000)	16,000	-
Pastors	12,738	9,181	(4,681)	-	17,238
Abused Women	-	-	(500)	500	-
Other	-	-	(1,263)	1,263	-
<b>Total</b>	<b>16,268</b>	<b>12,511</b>	<b>(37,367)</b>	<b>28,112</b>	<b>18,618</b>