

COMPANY REGISTRATION NUMBER: 08053260
CHARITY REGISTRATION NUMBER: 1147718

Living Faith Church
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Living Faith Church
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2025

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Financial Statements
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Living Faith Church
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name Living Faith Church

Charity registration number 1147718

Company registration number 08053260

Principal office and registered office Living Faith Church
25 Church Street
Orrell
Wigan
WN5 8TG

The trustees

Mrs R Houghton
Ms L Swadkins
Ms H Swadkins (Retired 12 May 2025)
Mr I Aspinall
Bishop S L Evans

Independent examiner Mr G Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

Living Faith Church is a registered charity governed by a board of trustees who are responsible for ensuring that the charity operates in accordance with its governing document, charitable objectives, and the requirements of the Charity Commission.

The trustees oversee the strategic direction of the charity, financial stewardship, safeguarding, and risk management. Day-to-day operations are delegated to senior leadership and ministry teams, supported by staff and volunteers. The trustees meet regularly to review activities, compliance, and the delivery of public benefit.

Living Faith Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Objectives and activities

The charity's primary object is the advancement of the Christian faith, in accordance with its Statement of Beliefs.

Living Faith Church advances its charitable purposes through a combination of worship, teaching, pastoral care, and community outreach. The church provides regular Christian worship and prayer services, including Sunday services and additional meetings held throughout the week via home groups.

To ensure accessibility, the charity also delivers weekly online services, supported by established YouTube, Facebook, and Instagram platforms, enabling participation by those unable to attend in person.

The charity conducts core Christian services including baptisms, funerals, and marriages, offering pastoral support to individuals and families at significant moments in their lives.

Compassion ministries form a central part of the charity's work and include prayer for healing, emotional support, and practical care within both the church and the wider community.

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit and confirm that the charity's activities are carried out for the benefit of the public.

Living Faith Church serves the wider community through a range of inclusive initiatives, including:

- Parents and Toddlers groups
- Community Centre Café
- Arts and crafts activities
- Charity events and concerts
- A weekly Food Bank and food pantry
- A community shop hosted within the Connect Centre called Re-Loved

The charity also provides practical assistance to vulnerable individuals, including counselling, charitable financial support, furniture, food, and essential household items. Over the past year, the weekly food pantry has expanded significantly and has become a vital resource for people experiencing hardship within the local area.

The charity works collaboratively with other churches and Christian organisations across the United Kingdom, including participation in Churches Together. It has also developed respectful and constructive relationships with international ministers, churches, and missionary organisations, and engages positively with individuals from a range of faith backgrounds, including Muslims, Jews, and Hindus, promoting inclusion, understanding, and community cohesion.

Living Faith Church
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 May 2025

Objectives and activities *(continued)*

Leadership and Pastoral Engagement

The Lead Pastor, Bishop Dr. Steven Evans, balances his wider national and international ministry with a strong commitment to local pastoral care. He regularly meets with local residents, visits individuals in hospitals and homes, and shares Holy Communion where appropriate. His ministry seeks to provide a positive and welcoming presence within the community.

The trustees note with encouragement testimonies from individuals of diverse backgrounds who have expressed how welcomed, valued, and included they feel within the church community, including those from different faith traditions.

How our activities deliver public benefit

The charity continues to benefit from the work of Associate Pastor Mikah Evans, who serves as Manager of the Connect Centre, the community building owned by the church. Through her leadership, the Centre has welcomed increasing numbers of local residents and expanded awareness of the services and opportunities available.

She has actively encouraged volunteering from a diverse cross-section of the community and has worked with a range of funders to support sustainability and growth during challenging economic conditions. The trustees commend her diligence, enthusiasm, and commitment to community wellbeing.

The charity provides a free community breakfast on the first Sunday of every month and every Thursday. These initiatives are delivered by volunteers and respond directly to identified local needs. The Food Bank operates weekly on Thursdays, with additional support offered throughout the week to individuals and families in need.

The charity also continues to host a Post Office service within the Connect Centre, provided free of charge. This service offers significant public benefit, particularly for older and less mobile residents, by enabling access to pensions and essential services locally.

Living Faith Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Achievements and performance

During the year, the charity has continued to act as a trusted community hub, offering food, practical support, and a welcoming environment for those experiencing hardship.

One example of impact involved an elderly resident who had been unable to leave her home and had been surviving on minimal food. Upon becoming aware of her situation, volunteers prepared nutritious meals and provided companionship and reassurance. This support was made possible through donated food and volunteer time, reflecting both community generosity and effective coordination.

The charity hosted the annual TICCEN Conference, during which Bishop Christopher Hughes was consecrated in Oxford, and two lay ministers based at Living Faith Church—Reverend Ian Aspinall and Reverend Ruth Horton—were ordained.

Reverend Ruth Horton, an award-winning local schoolteacher, has brought enthusiasm, professionalism, and strong pastoral commitment to her ministry role. The trustees are pleased with her contribution and ongoing development.

During the reporting year, the charity also sponsored and hosted a free Christmas Concert and Community Meal at the Macdonald Hotel. The event was intentionally designed as an inclusive outreach to members of the local community who may otherwise have felt isolated or unable to participate in seasonal celebrations due to financial hardship.

The concert featured a live performance by Paul Jones, accompanied by his wife Fiona Jones, and was followed by a full Christmas dinner, provided entirely free of charge to all attendees who were experiencing financial difficulty.

This initiative reflected the charity's commitment to practical compassion, dignity, and inclusion, ensuring that no individual felt excluded during a time of year that can be particularly challenging for those facing economic or social pressures. By combining cultural enrichment, hospitality, and pastoral care, the event created a welcoming environment where people from all backgrounds were able to gather, enjoy fellowship, and experience support without stigma or exception.

The trustees regard this event as a clear demonstration of how the charity seeks to meet both spiritual and practical needs, and to foster a sense of belonging and community for all.

The charity benefits from a committed and compassionate volunteer team whose service has had a significant positive impact on the community. For many local residents, Living Faith Church and the Connect Centre have become an important part of their social and support networks.

In recognition of this work, the charity was nominated for a King's Award for Voluntary Service, reflecting the dedication and impact of its volunteers.

Financial review

The financial results for the period under review show an overall surplus of £13,915, which has been in line with Trustees' expectations. The Trustees feel that, given the same economic conditions, the Church should again show a small surplus at the conclusion of the next financial period.

Living Faith Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Plans for future periods

The trustees intend to continue developing both worship and community activities, strengthening partnerships, and responding to local needs. The charity remains committed to sustainability, inclusion, and the ongoing delivery of public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on*18th January 2026*.....and signed on behalf of the board of trustees by:



Bishop S L Evans
Trustee

Living Faith Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Living Faith Church

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Living Faith Church ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

18/1/26

Living Faith Church
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	77,630	25,213	102,843	100,846
Total income		<u>77,630</u>	<u>25,213</u>	<u>102,843</u>	<u>100,846</u>
Expenditure					
Expenditure on charitable activities	6,7	73,436	15,492	88,928	82,979
Total expenditure		<u>73,436</u>	<u>15,492</u>	<u>88,928</u>	<u>82,979</u>
Net income and net movement in funds		<u>4,194</u>	<u>9,721</u>	<u>13,915</u>	<u>17,867</u>
Reconciliation of funds					
Total funds brought forward		241,506	—	241,506	223,639
Total funds carried forward		<u>245,700</u>	<u>9,721</u>	<u>255,421</u>	<u>241,506</u>

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

The notes on pages 10 to 17 form part of these financial statements.

Living Faith Church
Company Limited by Guarantee
Statement of Financial Position
31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	188,034	188,370
Current assets			
Debtors	13	17,256	9,502
Cash at bank and in hand		51,963	46,265
		<u>69,219</u>	<u>55,767</u>
Creditors: amounts falling due within one year	14	<u>1,832</u>	<u>2,631</u>
Net current assets		<u>67,387</u>	<u>53,136</u>
Total assets less current liabilities		<u>255,421</u>	<u>241,506</u>
Net assets		<u>255,421</u>	<u>241,506</u>
Funds of the charity			
Restricted funds		9,721	—
Unrestricted funds		245,700	241,506
Total charity funds	17	<u>255,421</u>	<u>241,506</u>

For the year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements 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 financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 16th June 2025, and are signed on behalf of the board by:



Bishop S L Evans
Trustee

The notes on pages 10 to 17 form part of these financial statements.

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Living Faith Church, 25 Church Street, Orrell, Wigan, WN5 8TG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee of members and does not have a share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Gifts & donations	77,630	—	77,630
Grants			
Lottery fund	—	20,000	20,000
Government grant income	—	2,483	2,483
Other grant income	—	2,730	2,730
	<u>77,630</u>	<u>25,213</u>	<u>102,843</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Gifts & donations	84,049	—	84,049
Grants			
Lottery fund	—	9,750	9,750
Government grant income	—	6,347	6,347
Other grant income	—	700	700
	<u>84,049</u>	<u>16,797</u>	<u>100,846</u>

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Direct charitable activities	72,140	15,492	87,632
Support costs	1,296	—	1,296
	<u>73,436</u>	<u>15,492</u>	<u>88,928</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Direct charitable activities	64,880	16,797	81,677
Support costs	1,302	—	1,302
	<u>66,182</u>	<u>16,797</u>	<u>82,979</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Direct charitable activities	87,632	—	87,632	81,677
Governance costs	—	1,296	1,296	1,302
	<u>87,632</u>	<u>1,296</u>	<u>88,928</u>	<u>82,979</u>

8. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	336	448

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	894	846

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	38,079	39,502
Employer contributions to pension plans	769	826
	<u>38,848</u>	<u>40,328</u>

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

10. Staff costs *(continued)*

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

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

11. Trustee remuneration and expenses

One of the trustees has been paid remuneration from employment with the charity.

12. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 June 2024 and 31 May 2025	<u>187,026</u>	<u>12,992</u>	<u>200,018</u>
Depreciation			
At 1 June 2024	—	11,648	11,648
Charge for the year	—	336	336
At 31 May 2025	<u>—</u>	<u>11,984</u>	<u>11,984</u>
Carrying amount			
At 31 May 2025	<u>187,026</u>	<u>1,008</u>	<u>188,034</u>
At 31 May 2024	<u>187,026</u>	<u>1,344</u>	<u>188,370</u>

13. Debtors

	2025	2024
	£	£
Other debtors	<u>17,256</u>	<u>9,502</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,120	2,037
Social security and other taxes	712	594
	<u>1,832</u>	<u>2,631</u>

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £769 (2024: £826).

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2025	2024
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>2,483</u>	<u>6,347</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
General funds	<u>241,506</u>	<u>77,630</u>	<u>(73,436)</u>	<u>245,700</u>

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
General funds	<u>223,639</u>	<u>84,049</u>	<u>(66,182)</u>	<u>241,506</u>

Restricted funds

	At 1 June 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
Building Fund	<u>–</u>	<u>25,213</u>	<u>(15,492)</u>	<u>9,721</u>

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Building Fund	<u>–</u>	<u>16,797</u>	<u>(16,797)</u>	<u>–</u>

Living Faith Church
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

17. Analysis of charitable funds *(continued)*

During the year, Living Faith Church received grants from the following funders, in furtherance of it's charitable activities:

National Lottery

Wigan Borough Council - Warm welcoming space fund

Wigan Borough Council - Supporting communities fund

Forever Manchester

Feeding Britain

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	188,034	—	188,034
Current assets	59,498	9,721	69,219
Creditors less than 1 year	(1,832)	—	(1,832)
Net assets	245,700	9,721	255,421

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	188,370	—	188,370
Current assets	55,767	—	55,767
Creditors less than 1 year	(2,631)	—	(2,631)
Net assets	241,506	—	241,506

19. Financial instruments

The company currently holds no financial instruments.

20. Related parties

Included in the wages and salaries in the financial statements is the amount of £25,502 (2024 £25,502), which is the salary of one of the trustees, employed in the role of pastor. Also included is the amount of £12,612 (2024 £14,000), which is the salary of the spouse of a trustee, employed in the role of coordinator.

Living Faith Church
Company Limited by Guarantee
Management Information
Year ended 31 May 2025

The following pages do not form part of the financial statements.

Living Faith Church
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 May 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Gifts & donations	77,630	84,049
Lottery fund	20,000	9,750
Government grant income	2,483	6,347
Other grant income	2,730	700
	<u>102,843</u>	<u>100,846</u>
 Total income	 <u><u>102,843</u></u>	 <u><u>100,846</u></u>
 Expenditure		
Expenditure on charitable activities		
Purchases	12,333	13,399
Wages and salaries	38,079	39,502
Pension costs	769	826
Rates and water	5,052	4,829
Light and heat	3,296	4,475
Repairs and maintenance	989	1,071
Insurance	835	668
Other motor/travel costs	8,163	4,447
Legal and professional fees	1,296	1,302
Other office costs	446	273
Depreciation	336	448
Other business costs	8,016	3,392
Gifts	167	725
Resources	2,878	1,181
Food	3,655	2,716
Missions	1,341	3,675
Advertising and promotion	1,277	38
Courses	—	12
	<u>88,928</u>	<u>82,979</u>
 Total expenditure	 <u><u>88,928</u></u>	 <u><u>82,979</u></u>
 Net income	 <u><u>13,915</u></u>	 <u><u>17,867</u></u>

Living Faith Church
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 May 2025

	2025 £	2024 £
Expenditure on charitable activities		
Direct charitable activities		
<i>Activities undertaken directly</i>		
Purchases	12,333	13,399
Wages and salaries	38,079	39,502
Pension costs	769	826
Rates and water	5,052	4,829
Light and heat	3,296	4,475
Repairs and maintenance	989	1,071
Insurance	835	668
Other motor/travel costs	8,163	4,447
Other office costs	446	273
Depreciation	336	448
Other business costs	8,016	3,392
Gifts	167	725
Resources	2,878	1,181
Food	3,655	2,716
Missions	1,341	3,675
Advertising and promotion	1,277	38
Courses	—	12
	<u>87,632</u>	<u>81,677</u>
Governance costs		
Governance costs - accountancy fees	<u>1,296</u>	<u>1,302</u>
Expenditure on charitable activities	<u><u>88,928</u></u>	<u><u>82,979</u></u>