

Trustees' Annual Report for the period								
From		Period start date			To	Period end date		
		Day 1st	Month April	Year 2022		Day 31st	Month March	Year 2023
Section A Reference and administration details								
Charity name			The Living God Church					
Other names charity is known by			TLGC					
Registered charity number (if any)			1148307					
Charity's principal address			32 Munnings Close					
			Basingstoke					
			Hampshire					
			Postcode			RG21 3EH		
Names of the charity trustees who manage the charity								
	Trustee name	Office (if any)		Dates acted if not for whole year		Name of person (or body) entitled to appoint trustee (if any)		
1	Hazel Mallare	Joint Chair						
2	Joel Jose	Joint Chair						
3	Grace Tolero	Finance Lead - London						
4	Marcel Wayne Foronda	Finance Lead - Basingstoke						
5	Genevieve Barnett	Finance Lead - Sunderland						
6	Genevieve Gutierrez	Business Support						
7	Rex Arellano	Business Support						
8	Maria Cristina Dano	Finance Lead - Southampton		Resigned February 2023				
9								
10								
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20								

	Names of the trustees for the charity, if any, (for example, any custodian trustees)	
	Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)		
Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)		
Joseph Pascual - Senior Pastor		
Maridane Seva, Irene Pretty and Emelyn Yabut have been appointed as new/additional trustees from 1 st April 2023, which is the start of the next financial year following the period covered in this report.		

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the Board of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	To advance the Christian faith in the UK and Philippines in such ways as the Trustees shall think fit, including, but not limited to: a) Conducting worship and evangelistic services; b) The provision of religious education; c) Advancing in life and helping young people; and, d) The relief or prevention of poverty.
Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	This section of the report sets out: a) How the Board of Trustees, working with pastors and church leaders, carried out their strategic vision and commitment to advance the Christian faith in the UK, the Philippines, and the Netherlands; b) To confirm that the Trustees have had regard to the Charity Commission's public benefit guidance (Reg. 40 (2) (c) (ii)). A brief summary of the main activities undertaken to further charitable purposes, explaining how these activities furthered the charity's purposes for the public benefit (Reg. 40 (2)(b)(i)), below: ○ Conducted Sunday and mid-week Christian worship services and provided biblical instructions such as Discipleship and Servant-Leadership Training and Systematic Bible Studies for different peer or age groups. ○ Conducted Christian ceremonies including water baptism and child dedication, and renewal of marriage vows. ○ Planned for and organised mission work, evangelistic and outreach services, and planted satellite churches in areas of greatest spiritual need or new opportunities. ○ Conducted corporate prayer meetings and prayer and fasting events. ○ Organised peer support and fellowship groups. ○ Provided spiritual care and biblical counselling for those in need. ○ Provided advocacy and/or advice for those with housing or benefit issues. ○ Provided limited financial assistance and goods or services to victims of calamity or those in dire need and had no means or recourse to public funds.
Additional details of objectives and activities (Optional information)	

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Trustees present their report and accounts for the year ended 31 March 2023.

Trustees

The Trustees named on page 1 have served as the Church Board of Trustees ("The Board") throughout the year. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

Constitution and Objectives

Constitution

TLGC is constituted by a Trust Deed for the advancement of the Christian faith. When planning TLGC's charitable activities for 2022/23, the Trustees considered the Charity Commission's guidance on public benefit and in particular the specific guidance to charities for the advancement of religion.

Objectives

Pursuant to the TLGC's Vision and Mission the charity's main objectives are to share the love of God to people and help them become disciples of Jesus Christ - baptising them in the Name of the Father and of the Son and of the Holy Spirit, and teaching them to obey His commandments. TLGC exists to bring glory to God by loving Him and others through a Church life of:

- Spiritual, truthful and united worship;
- Committed and sacrificial service;
- Warm fellowship; and,
- Prayers, care and support for one another.

Development Activities and Achievements

The Trustees continue to assert that TLGC would not be able to exist without the continued support of a sustained and growing number of willing and committed leaders, workers and members who give their time and services voluntarily.

As a result of the careful management of resources and consistent giving by the willing TLGC leaders, workers and members, the general financial position of the charity is stable - giving opportunity and flexibility in the future to further advance its charitable objectives.

New members have joined TLGC during 2022/23 and the Trustees and Pastors are delighted to report that a new church was planted in Truro, Cornwall in February 2023. There are now nine TLGC churches in the UK, namely:

England	Scotland
TLGC Basingstoke	TLGC Aberdeen
TLGC London	TLGC Edinburgh
TLGC Southampton	TLGC Glasgow
TLGC Sunderland	TLGC Livingston
TLGC Cornwall	

The churches in Scotland are registered separately with OSCR (No. SC043957) and the relevant Trustees provide a separate account and report to the said governing body.

The TLGC churches in the Philippines are registered separately with the Philippine Securities and Exchange Commission and are governed in accordance with the relevant laws and regulations for non-profit organisations in the country.

Together with the increased commitment of existing leaders, workers and members, whose natural and spiritual gifts and talents have been increasingly benefiting the Church and the immediate communities, every TLGC church in the UK continues to be self-financing.

Last year the Trustees reported that the church building that TLGC Aberdeen has been using was to be put up for sale by the Church of Scotland. The Trustees convened a board meeting in October 2023 to decide the level of support they will give to TLGC Scotland. The intended building's capacity is large enough to host events for the whole of TLGC UK going forward.

Financial Review

This year's income, which totalled £230,993 (compared to the last financial year's income of £167,645) came from tithes, offerings, gift aid and generous donations raised for the purchase of TLGC UK's first church building and manse located in the City of Aberdeen, Scotland.

The total expenditure for 2022/23 amounted to £244,268 (last year's total: £89,586), which has increased from prior year and is mainly attributable to the purchase of the abovementioned church building and manse and post-pandemic impacts e.g. rising cost of living and a return to pre-pandemic level of activity. Explanation of major expenditures outlined in the table below:

Comparative Analysis of Major Expenditures	Pre-Pandemic		Pandemic		Post-Pandemic		% of 2023/23 Spend Against Expenditures in the Relevant FY and Explanation of Contributing Factors
	2018/19	2019/20	2020/21	2021/22	Cost-of-Living Crisis		
					2022/23	%	
A3.1 Hall Rental	£31,371	£28,695	£0	£6,818	£23,952	80%	Hall rents in 2022/23 is 20% below the average cost before the pandemic lockdowns
A3.2 Mission / Outreach / Church Planting	£20,597	£15,472	£24,955	£22,483	£31,138	131%	Mission work in 2022/23 increased by 31% versus the average cost during the pandemic
A3.3 Evangelistic / Camp / Anniversary / Fellowship	£29,860	£34,491	£7,494	£11,855	£34,302	107%	Expense type in 2022/23 increased by 7% compared to the average cost before pandemic
A3.4 Charitable Gifts (Hardship / Calamity / Bereavement)	£13,578	£11,133	£18,636	£28,966	£54,134	187%	Charitable payment in 2022/23 (when the cost-of-living-crisis worsened) up by 87% versus 2021/22

Last year's balance of £213,349 was carried over to this year. After considering this year's income and expenditure, the Trustees report a balance of £200,074 at the close of 2022/23.

The Trustees periodically review the charity's finances to ensure business continuity. TLGC still runs strategically and operationally based on the unpaid, voluntary work of pastors, leaders and workers. This will be reviewed in the next financial years for sustainability purposes.

Future Developments

The Trustees are optimistic that TLGC will continue to plant, develop and grow new churches in new areas as opportunities arise to widen the church impact on the spiritual needs of the people in those communities.

It is envisaged that more volunteer workers and leaders will rise up - improving stability within families and church ministries.

An outreach in a local hospital through the chaplaincy work by the senior pastor continues. We are praying that similar opportunities will present in other areas in the coming years.

Statement of Trustees' Responsibilities

The Trustees are required under the Trust Deed of the Charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the Charity and of its results for that period.

In preparing those financial statements the Trustees are required to comply with their obligations under the Charities Act 2011 with regard to:

Accounts Annual Report and Annual Return

- The keeping of accounting records for the charity;
- The preparation of annual statements of account for the charity;
- The auditing or independent examination of the statements of account of the charity;
- The transmission of the statements of account of the charity to the Commission;
- The preparation of an Annual Report and its transmission to the Commission;
- The preparation of an Annual Return and its transmission to the Commission.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Charity aims to accrue financial reserves equivalent to six months' worth of gross income to ensure sustainability in advancing its objectives - that is, to enable normal operating activities to continue over a period of up to six months should a shortfall in income occur and to consider potential risks and contingencies that may arise from time to time.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s) Hazel Mallare

Joel Jose

Position Joint Chair

Joint Chair

Date 26/01/2024

26/01/2024



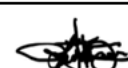
Receipts and payments accounts

For the period from	Period start date	To	Period end date
	01/04/2022		31/03/2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
A1.1 Tithes, Offerings and Donations	197,224	-	-	197,224	145,831
A1.2 Gift Aid	33,769	-	-	33,769	21,814
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	230,993	-	-	230,993	167,645
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	230,993	-	-	230,993	167,645
A3 Payments					
A3.1 Hall Rental	23,952	-	-	23,952	6,818
A3.2 Mission / Outreach / Church Planting	31,138	-	-	31,138	22,483
A3.3 Evangelistic / Camp / Anniversary / Fellowship	34,302	-	-	34,302	11,855
A3.4 Charitable Gifts (Hardship / Calamity / Bereavement)	54,134	-	-	54,134	28,966
A3.5 Stationery and Church Supplies	4,220	-	-	4,220	1,951
A3.6 Public Liability and Indemnity Insurance	1,063	-	-	1,063	757
A3.7 Transportation Costs - Service Workers	4,023	-	-	4,023	1,031
A3.8 Governance Costs	200	-	-	200	400
A3.9 Purchase of Church Building and Manse	80,960	-	-	80,960	-
Sub total	233,992	-	-	233,992	74,261
A4 Asset and investment purchases, (see table)					
A4.1 Worship Instruments/Computer/Projection Equipment	10,276	-	-	10,276	15,325
	-	-	-	-	-
Sub total	10,276	-	-	10,276	15,325
Total payments	244,268	-	-	244,268	89,586
Net of receipts/(payments)	- 13,275	-	-	- 13,275	78,059
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	213,349	-	-	213,349	135,290
Cash funds this year end	200,074	-	-	200,074	213,349

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		200,074	-	-
		-	-	-
		-	-	-
	Total cash funds	200,074	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets		Fund to which asset belongs	Cost (optional)	Current value (optional)
	Church building and manse	TLGC Scotland	-	80,960
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
	Worship Instrument and Computer/Projection Equipment		-	31,000
			-	-
	Note: The estimated total value of retained assets is net of depreciated/retired old equipment. Last FY's asset value totalled £24,000 plus new purchases of £10,276 in 2022-23 minus depreciation/retirement of £3,276 equals £31,000.		-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Hazel Mallare	26/01/2024	
		Joel Jose	26/01/2024	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Living God Church (TLGC)

On accounts for the year
ended

2022/23

Charity no
(if any)

1148307

Set out on pages

TLGC Receipt and Payment Account for 2021/22 (CC16a, pages 1-2)

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 trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

30/01/2024

Name:

Abigail Punzalan

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

Chartered Accountant

Address:

91 Rochester Avenue

London

TW13 4EF

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.