

# LIVING OUT

England & Wales · Charity number 1165572

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-02-15

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

## Contact

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**Address** Living Out  
The Emmanuel Meeting House  
Lewins Mead  
Bristol  
BS1 2NN

**Phone** 07392 683289

**Email** [info@livingout.org](mailto:info@livingout.org)

**Website** [www.livingout.org](http://www.livingout.org)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE EVANGELICAL CHRISTIAN RELIGION AND CHRISTIAN PRINCIPLES OF LOVE, ACCEPTANCE, COMPASSION AND UNDERSTANDING, IN PARTICULAR, BUT NOT EXCLUSIVELY BY:(1) ENCOURAGING EVANGELICAL CONGREGATIONS TO WELCOME AND ACCEPT SAME SEX ATTRACTED INDIVIDUALS AND PROVIDE THEM WITH PASTORAL SUPPORT.(2) REPUDIATING ALL ATTITUDES AND ACTIONS WHICH VICTIMIZE OR DIMINISH PEOPLE WHOSE AFFECTIONS ARE DIRECTED TOWARDS PEOPLE OF THE SAME SEX.(3) PROVIDING PASTORAL SUPPORT AND ADVICE IN RELATION TO BIBLICAL TEACHINGS ON HUMAN SEXUALITY ASSISTING SAME SEX ATTRACTED CHRISTIANS RECONCILE THEIR SEXUALITY WITH THE TEACHINGS OF THE BIBLE.

**Activities:** To help:\* Christian brothers and sisters who experience same-sex attraction stay faithful to Biblical teaching on sexual ethics and flourish at the same time.\* the Christian Church understand how they can better help those who experience same-sex attraction to flourish.\* the wider world hear and understand that there is more than just one viable script for those who are same-sex attracted.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

## Geography

- United States
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£183,150	£242,262	-	-
2024-03-31	£190,790	£195,116	-	-
2023-03-31	£150,702	£125,382	-	-
2022-03-31	£100,811	£92,181	-	-
2021-03-31	£75,053	£118,465	-	-

## Trustees

Name	Role	Appointed
Rev'd Dr Paul Chamberlain	Chair	2024-10-17
Helen Lamb		2019-11-18
Rev. Dr Stuart Douglas Keir		2025-10-23
Rosemary Patricia Dunn		2021-03-22
Rt Rev Gordon Keith Sinclair		2021-01-21

**LIVING OUT**

England & Wales - Charity number 1165572

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# Accounts

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# **Living Out**

**Charity Number: 1165572**

## **Trustees' Annual Report and Financial Statements for the year ended 31 March 2025**

## Reference & Administration Details

**Charity name:** Living Out

Charity number: 1165572

Charity's operating address: The Emmanuel Meeting House  
Lewins Mead, Bristol,  
Postcode BS1 2NN

## Names of the Charity Trustees who Manage the Charity

<i>Trustee Name</i>	<i>Office</i>
1: Paul Chamberlain (appointed 17/10/24)	
2: Gabrielle Doherty (resigned 14/10/24)	
3: Rosemary Dunn	
4: Stuart Keir (appointed 23/10/25)	
5: Helen Lamb	
6 Ed Shaw	Chair
7 Keith Sinclair	

## Description of the Charity's Trusts

**Type of Governing Document:** Constitution

**How the Charity is Constituted:** Charitable Incorporated Organisation

**Trustee Selection Methods:** Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. Living Out trustees must indicate their adherence to the Living Out statement of beliefs.

## Objectives

For the public benefit, the advancement of the evangelical Christian religion and Christian principles of love, acceptance, compassion and understanding, in particular, but not exclusively by:

- (1) Encouraging evangelical congregations to welcome and accept same sex attracted individuals and provide them with pastoral support.
- (2) Repudiating all attitudes and actions which victimize or diminish people whose affections are directed towards people of the same sex.

- (3) Providing pastoral support and advice in relation to biblical teachings on human sexuality assisting same sex attracted Christians reconcile their sexuality with the teachings of the Bible.

## **Activities, Achievements & Performance**

Living Out carries out a wide variety of activities and the trustees take seriously the requirement to provide public benefit and have appreciated the Charity Commission's guidance in this area.

In February 2022 Living Out set some new medium term goals of:

- Encouraging and equipping under 25s and those who care for them.
- Increasing the profile and accessibility of the website and its resources.
- Encouraging and equipping churches to be biblically inclusive safe spaces for sexual minority groups.
- Refreshing and expanding the staff team

A major focus for this year was the production, launch and promotion of Kaleidoscope, a free series for youth groups exploring big questions about sexuality, gender and faith. This was launched in November 2024 and had nearly 1,000 people registered to download it by the end of the financial year.

Engagement generally increased during the year with 1,244 new newsletter subscribers and increasing the number of individual donors. The website continued to attract large numbers of visitors with a weekly blog and new articles from an expanding number of authors. The 100<sup>th</sup> Podcast episode was broadcast during the year prompting many messages of appreciation and the podcast audience continues to grow.

A focus for the year has been particular days the team have set aside to consult with experts on various key areas related to faith and sexuality. This learning and discussion will inform decisions around a new medium term goals to be decided in early 2026.

## **Financial Review**

### **Financial Review Details**

Living Out made a deficit of £59,112 in the year to 31 March 2025. This was a planned reduction in reserves through expenditure on Kaleidoscope production and promotion. Donation and Grant funding was maintained at a similar high level to the previous year when there had been a substantial increase in donations. Excluding the Kaleidoscope expenditure costs remained broadly stable with some increases due to investment in the Engagement Lead role and in new software to improve our engagement with supporters.

Living Out has no borrowings nor provided any guarantees.

### **Charity's Policy on Reserves**

The trustees reviewed the reserve policy in November 2020 and in light of expanding employment commitments increased the reserves policy to three months operating expenditure relating to salary and other financial commitments as a general reserve.

For the year to 31 March 2025 this would equate to a reserve of £40,000. At the end of the year Living Out had an unrestricted cash balance of £60,413. This was a substantial reduction in excess reserves following the completion of investment in the Kaleidoscope resource.

### **Related party transactions**

In August 2019 Living Out obtained Charity Commission approval to pay Ed Shaw, a trustee, this was to act as a director and not in respect of trustee duties. The cost to Living Out of this was £14,720. Expenses were also paid for three trustees with respect to activity as trustee with a total cost of £1,398.

### **Declaration**

**The Trustees declare that they have approved the Trustees' Report above.**

Signed on behalf of the Charity's Trustees

**Signature:**



**Full Name:** EDWARD JONATHAN JAMES SHAW

**Position:** Trustee

**Date:** 23 October 2025

## **Independent Examiner's Report to the trustees of Living Out Charitable Incorporated Organisation**

I report to the trustees on my examination of the accounts of Living Out for the year ended 31 March 2024.

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

As the charity trustees of Living Out 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 Living Out'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:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

**Signature:**



**Full Name:**

Simon Begbey

**Relevant professional qualification**

ACA ICAEW

**Address:**

Bristol

**Date:**

8/12/2025



Receipts and payments accounts

For the period  
from

01/04/2024

To

31/03/2025

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last period
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Grant Income	92,500	30,100	-	122,600	131,100
Donations	36,043	9,000	-	45,043	43,647
Course and event income	13,486	-	-	13,486	13,236
Investment income	2,021	-	-	2,021	2,806
<b>Sub total (Gross income for AR)</b>	<b>144,050</b>	<b>39,100</b>	<b>-</b>	<b>183,150</b>	<b>190,790</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>144,050</b>	<b>39,100</b>	<b>-</b>	<b>183,150</b>	<b>190,790</b>
<b>A3 Payments</b>					
Provision of courses, events	9,776	-	-	9,776	11,580
Other charitable activity	152,204	33,621	-	185,824	148,253
Administrative costs and services	44,653	-	-	44,653	34,360
Governance	2,009	-	-	2,009	923
<b>Sub total</b>	<b>208,641</b>	<b>33,621</b>	<b>-</b>	<b>242,262</b>	<b>195,116</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Asset purchase	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>208,641</b>	<b>33,621</b>	<b>-</b>	<b>242,262</b>	<b>195,116</b>
<b>Net of receipts/(payments)</b>	<b>- 64,591</b>	<b>5,479</b>	<b>-</b>	<b>- 59,112</b>	<b>- 4,326</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>125,004</b>	<b>34</b>	<b>-</b>	<b>125,038</b>	<b>129,364</b>
<b>Cash funds this year end</b>	<b>60,413</b>	<b>5,513</b>	<b>-</b>	<b>65,926</b>	<b>125,038</b>

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

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash at bank	60,413	5,513	-
	Cash in hand	-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>60,413</b>	<b>5,513</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Computer and other equipment	Unrestricted	4,164	-
			-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		EDWARD THOMAS JAMES JAW	23-Oct-25	

**LIVING OUT**

England & Wales - Charity number 1165572

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# Accounts

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# **Living Out**

**Charity Number: 1165572**

## **Trustees' Annual Report and Financial Statements for the year ended 31 March 2024**

## Reference & Administration Details

**Charity name:** Living Out

Charity number: 1165572

Charity's operating address: The Emmanuel Meeting House  
Lewins Mead, Bristol,  
Postcode BS1 2NN

## Names of the Charity Trustees who Manage the Charity

<i>Trustee Name</i>	<i>Office</i>
1: Gabrielle Doherty	
2: Rosemary Dunn	
3: Helen Lamb	
4: Ed Shaw	Chair
5: Keith Sinclair	

## Description of the Charity's Trusts

**Type of Governing Document:** Constitution

**How the Charity is Constituted:** Charitable Incorporated Organisation

**Trustee Selection Methods:** Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. Living Out trustees must indicate their adherence to the Living Out statement of beliefs.

## Objectives

For the public benefit, the advancement of the evangelical Christian religion and Christian principles of love, acceptance, compassion and understanding, in particular, but not exclusively by:

- (1) Encouraging evangelical congregations to welcome and accept same sex attracted individuals and provide them with pastoral support.
- (2) Repudiating all attitudes and actions which victimize or diminish people whose affections are directed towards people of the same sex.
- (3) Providing pastoral support and advice in relation to biblical teachings on human sexuality assisting same sex attracted Christians reconcile their sexuality with the teachings of the Bible.

## **Activities, Achievements & Performance**

Living Out carries out a wide variety of activities and the trustees take seriously the requirement to provide public benefit and have appreciated the Charity Commission's guidance in this area.

In February 2022 Living Out set some new medium term goals of:

- Encouraging and equipping under 25s and those who care for them.
- Increasing the profile and accessibility of the website and its resources.
- Encouraging and equipping churches to be biblically inclusive safe spaces for sexual minority groups.
- Refreshing and expanding the staff team

During the year we continued to work towards these goals. We continued to grow our youth leader network and provided them with tailored content via an email newsletter as well as a youth Leader section on the Living Out website. Through the year the team have been working on a new video based resource for teens called Kaleidoscope at the end of year agreement was reached with a production company and plans were in place for brand and web design. The resource will be launched in Autumn 2024.

The website continued to attract large numbers of visitors with a weekly blog and new articles from an expanding number of authors. Podcasts continue to reach a large audience with just under 40,000 downloads in the year.

The team spoke at an increasing number of events of various sizes from individual churches to large conferences including those focused on youth and students. Our speaking engagements included events online and in person in both the UK, Europe and Canada. We continued to provide a popular termly lunchtime webinar to church leaders.

As part of refreshing and expanding our staff team new part time roles of digital content manger and engagement lead were created and recruited into and a new volunteer associate joined the team. Our part time Content Director stepped down and their responsibilities were reallocated within the team. Overall the number of staff days have increased in the year.

## **Financial Review**

### **Financial Review Details**

Living Out made a deficit of £4,326 in the year to 31 March 2024 despite a significant increase in income of £40,000 over the previous year. However, this was after paying a 50% instalment on the production costs for the Kaleidoscope project and increased investment in new and existing staff outlined above. Greater income from speaking events also reflected higher costs including longer duration and international events.

Living Out has no borrowings nor provided any guarantees.

## Living Out

Trustees' Annual Report for the Year Ended 31 March 2024

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### Charity's Policy on Reserves

The trustees reviewed the reserve policy in November 2020 and in light of expanding employment commitments increased the reserves policy to three months operating expenditure relating to salary and other financial commitments as a general reserve. This would equate to around £40,000.

At the end of the year Living Out had an unrestricted cash balance of £125,004. This is significantly above the policy reserve requirement. In 2024 Living Out committed to the Kaleidoscope project, this is a significant investment with costs in excess of £100,000 and it is expected to use up the excess reserves held by Living Out.

### Related party transactions

In August 2019 Living Out obtained Charity Commission approval to pay Ed Shaw, a trustee, this was to act as a director and not in respect of trustee duties. The cost to Living Out of this was £14,314. Expenses were also paid for three trustees with respect to activity as trustee with a total cost of £838.

### Declaration

**The Trustees declare that they have approved the Trustees' Report above.**

Signed on behalf of the Charity's Trustees

**Signature:** 

**Full Name:** Edward JJ Shaw

**Position:** Chair

**Date:** 17 October 2024

## **Independent Examiner's Report to the trustees of Living Out Charitable Incorporated Organisation**

I report to the trustees on my examination of the accounts of Living Out for the year ended 31 March 2024.

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

As the charity trustees of Living Out 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 Living Out'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:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

**Signature:**



**Full Name:** Simon Begbey

**Relevant professional qualification** ACA ICAEW

**Address:** Bristol

**Date:**

26/11/2024



Receipts and payments accounts

For the period  
from

01/04/2023

To

31/03/2024

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last period
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Grant income	122,500	8,600	-	131,100	90,600
Donations	43,647	-	-	43,647	50,848
Course and event income	13,236	-	-	13,236	8,515
Investment income	2,806	-	-	2,806	739
<b>Sub total (Gross income for AR)</b>	<b>182,190</b>	<b>8,600</b>	<b>-</b>	<b>190,790</b>	<b>150,702</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>182,190</b>	<b>8,600</b>	<b>-</b>	<b>190,790</b>	<b>150,702</b>
<b>A3 Payments</b>					
Provision of courses, events	11,580	-	-	11,580	15,943
Other charitable activity	139,375	8,878	-	148,253	81,265
Administrative costs and services	34,360	-	-	34,360	27,463
Governance	923	-	-	923	712
<b>Sub total</b>	<b>186,238</b>	<b>8,878</b>	<b>-</b>	<b>195,116</b>	<b>125,382</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Asset purchase	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>186,238</b>	<b>8,878</b>	<b>-</b>	<b>195,116</b>	<b>125,382</b>
<b>Net of receipts/(payments)</b>	<b>- 4,048</b>	<b>- 278</b>	<b>-</b>	<b>- 4,326</b>	<b>25,320</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>129,052</b>	<b>312</b>	<b>-</b>	<b>129,364</b>	<b>104,044</b>
<b>Cash funds this year end</b>	<b>125,004</b>	<b>34</b>	<b>-</b>	<b>125,038</b>	<b>129,364</b>

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

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash at bank	125,004	34	-
	Cash in hand	-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>125,004</b>	<b>34</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Computer and other equipment	Unrestricted	4,164	-
			-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval
		Edward JJ Shaw		17-Oct-24

**LIVING OUT**

England & Wales - Charity number 1165572

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# Accounts

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# **Living Out**

**Charity Number: 1165572**

## **Trustees' Annual Report and Financial Statements for the year ended 31 March 2023**

## Reference & Administration Details

**Charity name:** Living Out

Charity number: 1165572

Charity's operating address: The Emmanuel Meeting House  
Lewins Mead, Bristol,  
Postcode BS1 2NN

## Names of the Charity Trustees who Manage the Charity

<i>Trustee Name</i>	<i>Office</i>
1: Gabrielle Doherty	
2: Rosemary Dunn	
3: Helen Lamb	
4: Ed Shaw	Chair
5: Keith Sinclair	

## Description of the Charity's Trusts

**Type of Governing Document:** Constitution

**How the Charity is Constituted:** Charitable Incorporated Organisation

**Trustee Selection Methods:** Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. Living Out trustees must indicate their adherence to the Living Out statement of beliefs.

## Objectives

For the public benefit, the advancement of the evangelical Christian religion and Christian principles of love, acceptance, compassion and understanding, in particular, but not exclusively by:

- (1) Encouraging evangelical congregations to welcome and accept same sex attracted individuals and provide them with pastoral support.
- (2) Repudiating all attitudes and actions which victimize or diminish people whose affections are directed towards people of the same sex.
- (3) Providing pastoral support and advice in relation to biblical teachings on human sexuality assisting same sex attracted Christians reconcile their sexuality with the teachings of the Bible.

## **Activities, Achievements & Performance**

Living Out carries out a wide variety of activities and the trustees take seriously the requirement to provide public benefit and have appreciated the Charity Commission's guidance in this area.

In February 2022 Living Out set some new medium term goals of:

- Encouraging and equipping under 25s and those who care for them.
- Increasing the profile and accessibility of the website and its resources.
- Encouraging and equipping churches to be biblically inclusive safe spaces for sexual minority groups.
- Refreshing and expanding the staff team

During the year we continued to work towards these goals. Our team spoke at a number of youth events in Summer 2022. We continued to grow our youth leader network and provided them with tailored content via an email and video newsletter as well as a youth Leader section on the Living Out website. During the year the resources to help children build a permanent identity based on God's word were released in association with another Christian charity.

The website continued to grow in content with blog and articles being regularly added to the site from a range of authors. Our podcasts continue to be a popular resource now having been listened to more than 55,000 times.

Our website has resources to encourage and equip churches and we also provide speakers to teach at churches and encourage Christians to come to our Living Out days hosting 10 across the country during the past financial year. We also launched our webinar for church leaders which are taking place online three times a year to equip leaders in particular areas.

We continue to invest in supporting and growing our staff team and were pleased to move to the structure of four part-time directors for the different areas of ministry involving one new external appointment and promotions for two of the existing team. At the very end of the financial year a new emerging generations associate joined the team one day a week.

## **Financial Review**

### **Financial Review Details**

Living Out made a surplus of £25,320 in the year to 31 March 2023 despite its planned increased investment in staffing with the new structure. In particular this was a result of significant and unexpected one off giving meaning donations were over £33,000 higher than the year before. The additional giving comes as Living Out seeks to invest in new filmed resources with a particular emphasis on those that can be used with younger people and it is expected this will result in significant expenditure in 2024. Living Out has no borrowings or provided any guarantees.

## Living Out

Trustees' Annual Report for the Year Ended 31 March 2023

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### Charity's Policy on Reserves

The trustees reviewed the reserve policy in November 2020 and in light of expanding employment commitments increased the policy reserves to three months operating expenditure relating to salary and other financial commitments as a general reserve. This would equate to £29,000.

At the end of the year Living Out had an unrestricted cash balance of £129,052. This is significantly above the policy reserve requirement. This excess cash relates to future planned expenditure on projects planned and in progress and the early receipt of grant funding to support the work of Living Out.

### Related party transactions

In August 2019 Living Out obtained Charity Commission approval to pay Ed Shaw, a trustee, this was to act as a director and not in respect of trustee duties. The cost to Living Out of this was £16,693. Expenses were also paid with respect to expenses as trustees of £399 for two trustees.

### Declaration

**The Trustees declare that they have approved the Trustees' Report above.**

Signed on behalf of the Charity's Trustees

**Signature:** \_\_\_\_\_

**Full Name:** Edward JJ Shaw

**Position:** Chair

**Date:** 5 December 2023

## **Independent Examiner's Report to the trustees of Living Out Charitable Incorporated Organisation**

I report to the trustees on my examination of the accounts of Living Out for the year ended 31 March 2023.

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

As the charity trustees of Living Out 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 Living Out'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:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

**Signature:** .....

**Full Name:** Simon Begbey

**Relevant professional qualification** ACA ICAEW

**Address:** Bristol

**Date:** 5 December 2023



Living Out		1165572		CC16a
<b>Receipts and payments accounts</b>				
For the period from	01/04/2022	To	31/03/2023	

### Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last period
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Grant Income	90,000	600	-	90,600	79,976
Donations	50,848	-	-	50,848	17,066
Course and event income	8,515	-	-	8,515	3,752
Investment income	739	-	-	739	17
<b>Sub total (Gross income for AR)</b>	<b>150,102</b>	<b>600</b>	<b>-</b>	<b>150,702</b>	<b>100,811</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>150,102</b>	<b>600</b>	<b>-</b>	<b>150,702</b>	<b>100,811</b>
<b>A3 Payments</b>					
Provision of courses, events	15,943	-	-	15,943	7,050
Other charitable activity	80,977	288	-	81,265	63,309
Administrative costs and services	27,463	-	-	27,463	20,816
Governance	712	-	-	712	1,005
<b>Sub total</b>	<b>125,094</b>	<b>288</b>	<b>-</b>	<b>125,382</b>	<b>92,181</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Asset purchase	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>125,094</b>	<b>288</b>	<b>-</b>	<b>125,382</b>	<b>92,181</b>
<b>Net of receipts/(payments)</b>	<b>25,008</b>	<b>312</b>	<b>-</b>	<b>25,320</b>	<b>8,630</b>
<b>A5 Transfers between funds</b>	-	-	-	-	-
<b>A6 Cash funds last year end</b>	<b>104,044</b>	-	-	<b>104,044</b>	<b>95,414</b>
<b>Cash funds this year end</b>	<b>129,052</b>	<b>312</b>	<b>-</b>	<b>129,364</b>	<b>104,044</b>

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

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash at bank	129,052	312	-
	Cash in hand	-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>129,052</b>	<b>312</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B4 Assets retained for the charity's own use</b>	<b>Details</b>	<b>Fund to which asset belongs</b>	<b>Cost (optional)</b>	<b>Current value (optional)</b>
	Computer and other equipment	Unrestricted	1,224	-
			-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval
		Edward JJ Shaw		5/12/23

**LIVING OUT**

England & Wales - Charity number 1165572

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# Accounts

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# **Living Out**

**Charity Number: 1165572**

## **Trustees' Annual Report and Financial Statements for the year ended 31 March 2022**

## Reference & Administration Details

**Charity name: Living Out**

Charity number: 1165572

Charity's operating address: The Emmanuel Meeting House  
Lewins Mead, Bristol,  
Postcode BS1 2NN

## Names of the Charity Trustees who Manage the Charity

<i>Trustee Name</i>	<i>Office</i>
1: Gabrielle Doherty (17 January 2022)	
2: Rosemary Dunn	
3: Helen Lamb	
4: Ed Shaw	Chair
5: Keith Sinclair	

## Description of the Charity's Trusts

**Type of Governing Document:** Constitution

**How the Charity is Constituted:** Charitable Incorporated Organisation

**Trustee Selection Methods:** Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. Living Out trustees must indicate their adherence to the Living Out statement of beliefs.

## Objectives

For the public benefit, the advancement of the evangelical Christian religion and Christian principles of love, acceptance, compassion and understanding, in particular, but not exclusively by:

- (1) Encouraging evangelical congregations to welcome and accept same sex attracted individuals and provide them with pastoral support.
- (2) Repudiating all attitudes and actions which victimize or diminish people whose affections are directed towards people of the same sex.
- (3) Providing pastoral support and advice in relation to biblical teachings on human sexuality assisting same sex attracted Christians reconcile their sexuality with the teachings of the Bible.

## **Activities, Achievements & Performance**

Living Out carries out a wide variety of activities and the trustees take seriously the requirement to provide public benefit and have appreciated the Charity Commission's guidance in this area.

Despite the continued impact of the COVID-19 pandemic there was a general resumption of in person events particularly in the second half of the year with a LOCAL course in the North East in October 2021 and then some new more widely aimed Living Out days taking place in Cardiff, Cheltenham and Leicester before the end of the financial year. New podcasts have continued to be launched through the year and are growing in popularity. We have also maintained a constant flow of blogs and new articles keeping the new website stocked with fresh and dynamic content.

In February 2022 Living Out set some new medium term goals of:

- Encouraging and equipping under 18s and those who care for them.
- Increasing the profile and accessibility of the website and its resources.
- Encouraging and equipping churches to be biblically inclusive safe spaces for sexual minority groups.
- Refreshing and expanding the staff team

Also during the year Living Out continued to work with another UK Christian charity to fund and advise on age appropriate material for use with children in churches.

## **Financial Review**

### **Financial Review Details**

Living Out made a small surplus as a planned animation project did not progress in the year and the continued search for an additional associate to join the team. Overall the financial performance was broadly in line with expectation. Living Out has no borrowings or provided any guarantees.

### **Charity's Policy on Reserves**

The trustees reviewed the reserve policy in November 2020 and in light of expanding employment commitments increased the policy reserves to three months operating expenditure relating to salary and other financial commitments as a general reserve. This would equate to £20,000.

At the end of the year Living Out had an unrestricted cash balance of £104,044. This is significantly above the policy reserve requirement. This excess cash relates to future planned expenditure on projects planned and in progress and the early receipt of grant funding to support the work of Living Out.

## Living Out

Trustees' Annual Report for the Year Ended 31 March 2022

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### Related party transactions

In August 2019 Living Out obtained Charity Commission approval to pay Ed Shaw, a trustee, this was to act as a director and not in respect of trustee duties. During the year £17,588 was paid. Expenses were also paid with respect to expenses as trustees of £199 for two trustees.

### Declaration

**The Trustees declare that they have approved the Trustees' Report above.**

Signed on behalf of the Charity's Trustees

**Signature:**



**Full Name:** Edward JJ Shaw

**Position:** Chair

**Date:** 18 December 2022

## **Independent Examiner's Report to the trustees of Living Out Charitable Incorporated Organisation**

I report to the trustees on my examination of the accounts of Living Out for the year ended 31 March 2022.

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

As the charity trustees of Living Out 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 Living Out'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.

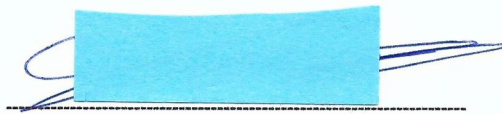
### **Independent examiner's statement**

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:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

**Signature:**



**Full Name:**

SIMON BEGBEY

**Relevant professional qualification**

ICAEW ACA

**Address:**

3 Glebe Field,  
Almondsbury, BS32 4DL

**Date:**

18/12/22



Receipts and payments accounts

For the period  
from

01/04/2021

To

31/03/2022

**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 period to the nearest £
<b>A1 Receipts</b>					
Grant Income	79,976	-	-	79,976	64,988
Donations	16,946	120	-	17,066	9,524
Course and event income	3,752	-	-	3,752	487
Investment income	17	-	-	17	54
<b>Sub total (Gross income for AR)</b>	<b>100,691</b>	<b>120</b>	<b>-</b>	<b>100,811</b>	<b>75,053</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>100,691</b>	<b>120</b>	<b>-</b>	<b>100,811</b>	<b>75,053</b>
<b>A3 Payments</b>					
Provision of courses, events	7,050	-	-	7,050	506
Other charitable activity	63,189	120	-	63,309	97,526
Administrative costs and services	20,816	-	-	20,816	20,357
Governance	1,005	-	-	1,005	76
<b>Sub total</b>	<b>92,061</b>	<b>120</b>	<b>-</b>	<b>92,181</b>	<b>118,465</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Asset purchase	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>92,061</b>	<b>120</b>	<b>-</b>	<b>92,181</b>	<b>118,465</b>
<b>Net of receipts/(payments)</b>	<b>8,630</b>	<b>-</b>	<b>-</b>	<b>8,630</b>	<b>- 43,412</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>95,414</b>	<b>-</b>	<b>-</b>	<b>95,414</b>	<b>138,826</b>
<b>Cash funds this year end</b>	<b>104,044</b>	<b>-</b>	<b>-</b>	<b>104,044</b>	<b>95,414</b>

**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 £
<b>B1 Cash funds</b>	Cash at bank	104,000	-	-
	Cash in hand	44	-	-
		-	-	-
	<b>Total cash funds</b>	<b>104,044</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Computer and other equipment	Unrestricted	1,224	-
			-	-

Signed by one or two trustees on behalf of all the trustees

Signature

[Redacted Signature]

Print Name

Edward JJ Shaw

Date of approval

18-Dec-22

**LIVING OUT**

England & Wales - Charity number 1165572

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# Accounts

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# **Living Out**

**Charity Number: 1165572**

## **Trustees' Annual Report and Financial Statements for the year ended 31 March 2021**

## Reference & Administration Details

**Charity name:** Living Out

Charity number: 1165572

Charity's operating address: The Emmanuel Meeting House  
Lewins Mead, Bristol,  
Postcode BS1 2NN

## Names of the Charity Trustees who Manage the Charity

<i>Trustee Name</i>	<i>Office</i>
1: Rosemary Dunn (appointed 22/03/21)	
2: Helen Lamb	
3: Andrew Robinson (resigned 16/02/21)	
4: Ed Shaw	Chair
5: Keith Sinclair (appointed 21/01/21)	

## Description of the Charity's Trusts

**Type of Governing Document:** Constitution

**How the Charity is Constituted:** Charitable Incorporated Organisation

**Trustee Selection Methods:** Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. Living Out trustees must indicate their adherence to the Living Out statement of beliefs.

## Objectives

For the public benefit, the advancement of the evangelical Christian religion and Christian principles of love, acceptance, compassion and understanding, in particular, but not exclusively by:

- (1) Encouraging evangelical congregations to welcome and accept same sex attracted individuals and provide them with pastoral support.
- (2) Repudiating all attitudes and actions which victimize or diminish people whose affections are directed towards people of the same sex.
- (3) Providing pastoral support and advice in relation to biblical teachings on human sexuality assisting same sex attracted Christians reconcile their sexuality with the teachings of the Bible.

## **Activities, Achievements & Performance**

Living Out carries out a wide variety of activities and the trustees take seriously the requirement to provide public benefit and have appreciated the Charity Commission's guidance in this area.

The activity in the year to 31 March 2021 continued to be changed by the COVID-19 pandemic. At the start of the year Living Out Churches and Leaders (LOCAL) training days were cancelled as was the 'Exiles: Thriving as God's people in challenging times' conference planned for June 2020. However, the team continued to adapt with many smaller events able to be undertaken across the UK and overseas using video conferencing. The Exiles conference also went ahead online in June 2021.

The reduction in speaking engagements allowed for the chance to review how we describe Living Out and the vision, mission and aims of the charity. This helped inform the development of the new website and platform with a greatly increased remit. All content was reviewed and updated and many new articles were added from a wider variety of contributors. The types of content was expanded with the writing and production of four animated videos and regularly updated blog and podcast series. The new website was launched in January 2021 and continues to see high levels of visitors and engagement from across the world. Living Out continues to receive correspondence from users who have found the content a lifeline in their Christian faith or a support for their ministry to same-sex attracted Christians.

Also during the year Living Out continued to work with another UK Christian charity to fund and advise on age appropriate material for use with children in churches.

## **Financial Review**

### **Financial Review Details**

Living Out continues to benefit from funds raised in previous years to support the significant investment in the redevelopment of the website and associated content allowing higher expenditure in the current year than income. Income and expenditure on charitable activities relating to events was reduced with no LOCAL courses or other ticketed events taking place during the year. This was offset by significant increase in investment of the website and other activity as described above. Living Out secured further grant funding post year end to continue and expand the work. Living Out has no borrowings or provided any guarantees.

### **Charity's Policy on Reserves**

The trustees reviewed the reserve policy in November 2020 and in light of expanding employment commitments increased the policy reserves to three months operating expenditure relating to salary and other financial commitments as a general reserve. This would equate to £16,250.

## Living Out

Trustees' Annual Report for the Year Ended 31 March 2021

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At the end of the year Living Out had an unrestricted cash balance of £95,414. This is significantly above the policy reserve requirement. This excess cash relates to future planned expenditure on projects planned and in progress and the early receipt of grant funding to support the work of Living Out.

### Related party transactions

In August 2019 Living Out obtained Charity Commission approval to pay Ed Shaw, a trustee, this was to act as a director and not in respect of trustee duties. During the year £13,926 was paid. Expenses were also paid with respect to activities as trustees of £76 for one trustee.

### Declaration

**The Trustees declare that they have approved the Trustees' Report above.**

Signed on behalf of the Charity's Trustees

**Signature:**

A redacted signature consisting of a grey rectangular box with a blue scribble above it and a blue checkmark to the right.

**Full Name:** Edward JJ Shaw

**Position:** Chair

**Date:** 7 December 2021

## **Independent Examiner's Report to the trustees of Living Out Charitable Incorporated Organisation**

I report to the trustees on my examination of the accounts of Living Out for the year ended 31 March 2021.

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

As the charity trustees of Living Out 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 Living Out'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.

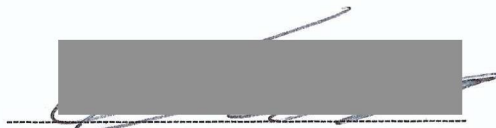
### **Independent examiner's statement**

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:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. 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.

**Signature:**



**Full Name:**

SIMON BEGBEY

**Relevant professional qualification**

F C A

**Address:**

3 G Lebe Field,  
Almondsbury, Bristol.  
BS32 4DL

**Date:**

13/12/21



Receipts and payments accounts

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last period
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Grant Income	64,988	-	-	64,988	30,000
Donations	9,524	-	-	9,524	15,482
Course and event income	487	-	-	487	10,803
Investment income	54	-	-	54	202
<b>Sub total (Gross income for AR)</b>	<b>75,053</b>	<b>-</b>	<b>-</b>	<b>75,053</b>	<b>56,487</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>75,053</b>	<b>-</b>	<b>-</b>	<b>75,053</b>	<b>56,487</b>
<b>A3 Payments</b>					
Provision of courses, events	506	-	-	506	12,256
Other charitable activity	97,526	-	-	97,526	25,756
Administrative costs and services	17,813	2,544	-	20,357	22,018
Governance	76	-	-	76	165
<b>Sub total</b>	<b>115,921</b>	<b>2,544</b>	<b>-</b>	<b>118,465</b>	<b>60,195</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Asset purchase	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>115,921</b>	<b>2,544</b>	<b>-</b>	<b>118,465</b>	<b>60,195</b>
<b>Net of receipts/(payments)</b>	<b>- 40,868</b>	<b>- 2,544</b>	<b>-</b>	<b>- 43,412</b>	<b>- 3,708</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>136,282</b>	<b>2,544</b>	<b>-</b>	<b>138,826</b>	<b>142,534</b>
<b>Cash funds this year end</b>	<b>95,414</b>	<b>-</b>	<b>-</b>	<b>95,414</b>	<b>138,826</b>

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 £
<b>B1 Cash funds</b>	Cash at bank	95,369	-	-
	Cash in hand	45	-	-
		-	-	-
	<b>Total cash funds</b>	<b>95,414</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Computer and other equipment	Unrestricted	1,224	-
			-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Edward JJ Shaw	07-Dec-21	