

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

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:



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 Globe Field,
Almondsbury, Bristol.
BS32 4DL

Date:

13/12/21



CHARITY COMMISSION
FOR ENGLAND AND WALES

Living Out		1165572		CC16a
Receipts and payments accounts				
For the period from	01/04/2020	To	31/03/2021	

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 £
A1 Receipts					
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
Sub total (Gross income for AR)	75,053	-	-	75,053	56,487
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	75,053	-	-	75,053	56,487
A3 Payments					
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
Sub total	115,921	2,544	-	118,465	60,195
A4 Asset and investment purchases, (see table)					
Asset purchase	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	115,921	2,544	-	118,465	60,195
Net of receipts/(payments)	- 40,868	- 2,544	-	- 43,412	- 3,708
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	136,282	2,544	-	138,826	142,534
Cash funds this year end	95,414	-	-	95,414	138,826

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	Cash at bank	95,369	-	-
	Cash in hand	45	-	-
		-	-	-
	Total cash funds	95,414	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B4 Assets retained for the charity's own use	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	