

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.

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

 CHARITY COMMISSION FOR ENGLAND AND WALES	Living Out		1165572		CC16a	
	Receipts and payments accounts					
	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 £
A1 Receipts					
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
Sub total (Gross income for AR)	150,102	600	-	150,702	100,811
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	150,102	600	-	150,702	100,811
A3 Payments					
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
Sub total	125,094	288	-	125,382	92,181
A4 Asset and investment purchases, (see table)					
Asset purchase	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	125,094	288	-	125,382	92,181
Net of receipts/(payments)	25,008	312	-	25,320	8,630
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	104,044	-	-	104,044	95,414
Cash funds this year end	129,052	312	-	129,364	104,044

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 £
B1 Cash funds	Cash at bank	129,052	312	-
	Cash in hand	-	-	-
		-	-	-
	Total cash funds	129,052	312	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	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