

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.

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Living Out

1165572

Receipts and payments accounts

CC16a

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 £
A1 Receipts					
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
Sub total (Gross income for AR)	182,190	8,600	-	190,790	150,702
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	182,190	8,600	-	190,790	150,702
A3 Payments					
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
Sub total	186,238	8,878	-	195,116	125,382
A4 Asset and investment purchases, (see table)					
Asset purchase	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	186,238	8,878	-	195,116	125,382
Net of receipts/(payments)	- 4,048	- 278	-	- 4,326	25,320
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	129,052	312	-	129,364	104,044
Cash funds this year end	125,004	34	-	125,038	129,364

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	125,004	34	-
	Cash in hand	-	-	-
		-	-	-
	Total cash funds	125,004	34	-
	(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	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