

LIVING GRACE MINISTRY

England & Wales - Charity number 1173666

Details

Status Registered

Legal form CIO

Registered 2017-07-04

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

Contact

Address 5 Paisey Grove
Salisbury
Wiltshire
SP2 9FF

Phone 07961723894

Email Livinggrace@hotmail.com

Website <https://livinggraceministryuk.org/>

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:4.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SALISBURY, WILTSHIRE AND SUCH OTHER AREAS OF THE UNITED KINGDOM AND THE WORLD AS DECIDED BY THE CHARITY TRUSTEES; AND 4.2 THE RELIEF OF PERSONS WHO ARE IN NEED OR DISTRESS BY REASON OF FINANCIAL HARDSHIP, UNEMPLOYMENT, DISABILITY, ILL-HEALTH AND SUCH OTHER ECONOMIC OR SOCIAL DISADVANTAGE.

Activities: Living Grace Ministry seeks to advance Christian faith in Salisbury, Wiltshire and such other areas of the United Kingdom and the world as decided by the Charity Trustees; and the relief of persons who are in need or distress by reason of financial hardship, unemployment, disability, ill-health and such other economic or social disadvantage.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£162,193	£41,192	-	-
2024-03-31	£55,680	£34,006	-	-
2023-03-31	£52,321	£23,507	-	-
2022-03-31	£43,607	£31,383	-	-
2021-03-31	£52,612	£30,404	-	-

Trustees

Name	Role	Appointed
NATALEE ROSE STONER	Chair	2017-05-03
EARL MCKENZIE BENT		2017-05-03
MARLON GARWAYNE STONER		2017-05-03
MICHEAL WILLIAMS		2017-05-03
Omar Delroy James		2025-06-25

LIVING GRACE MINISTRY

England & Wales - Charity number 1173666

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month Apr	Year 2024		Day 31	Month Mar	Year 2025

Section A Reference and administration details

Charity name

Living Grace Ministry

Other names charity is known by

Registered charity number (if any)

1173666

Charity's principal address

5 Paisey Grove
Salisbury
Wiltshire
Postcode SP2 9FF

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	Earl Bent			
2	Marlon Stoner			
3	Michael Williams			
4	Natalee Stoner			
5	Omar James			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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
N/A		

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Voting Members

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.</p> <p>The spiritual government and leadership of the Church Fellowship for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the Charity Trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>The Objects of the CIO are, for the public benefit:</p> <p>The advancement of the Christian faith in Salisbury, Wiltshire, and such other areas of the United Kingdom and the world as determined by the Charity Trustees.</p> <p>The relief of persons in need or distress due to financial hardship, unemployment, disability, ill-health, or other forms of economic or social disadvantage.</p>
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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)

- We have donated food to the Trussell Trust food bank to support individuals and families facing hardship.
- We provided financial assistance to enable parents to afford essential school-related expenses for their children, ensuring access to education.
- We offered financial contributions to families experiencing financial hardship, helping them meet basic needs to improve their quality of life.
- We established a support network for single parents, providing access to guidance, resources, and emotional support to assist them in raising their children.
- Members of our church volunteer their time and skills to support local hospitals and adult services, contributing to the well-being of the wider community.
- We actively support unemployed members of the church by offering guidance, encouragement, and practical assistance to help them find employment opportunities.

Additional details of objectives and activities (Optional information)

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

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

Do anything else within the law which is incidental and conducive to the Objects.

Deposit or invest funds, employ a professional fund-manager and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000; and

Do anything else within the law which is incidental and conducive to the Objects.

Summary of the main achievements of the charity during the year

- We are actively raising funds to build a dedicated place of worship where members can gather for fellowship, worship, and community activities.
- Children within the church are sponsored to return to school, ensuring they have access to education and the resources needed to succeed.
- We have provided financial assistance to church members experiencing financial difficulties, helping them navigate the challenging times.
- To support children preparing for their GCSEs, we have arranged for a trained teacher within the church to provide tutorials and revision classes, helping them to prepare for their exams.
- We offer emotional support to individuals facing personal challenges, ensuring they feel valued and supported during difficult periods.
- Single parents within the church have received both financial and emotional support, empowering them to care for their families and overcome challenges.

Section E

Financial review

Brief statement of the charity's policy on reserves

All savings are kept in the bank.

Details of any funds materially in deficit

N/A

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.

Our primary sources of funding include:

Collections of tithes and offerings from church members and supporters.

Fundraising activities, which encompass gospel concerts, community events, and various functions designed to engage the community and generate financial support for our initiatives.

We have actively supported the community by:

Donating food, money, and clothing to individuals and families in need.

Providing personal assistance to those facing challenges, ensuring they receive the help and care they require.

Making contributions to other charities, extending our impact beyond our immediate community and supporting broader causes.

At present, we do not have an investment policy in place as the charity does not hold any investments.

Section F

Other optional information

Hard copy of the external audit report to follow.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) N Stoner

Full name(s) Natalee Stoner

Position (eg Secretary, Chair, etc) Chair

Date 13 Nov 25



Receipts and payments accounts

CC16a

For the period from	01-Apr-24	To	31-Mar-25
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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					
Bal C/F	132,557	-	-	132,557	-
Offering	2,562	-	-	2,562	2,326
Tithes	59,957	-	-	59,957	42,271
Git Aid	19,674	-	-	19,674	11,058
Flyer	-	-	-	-	25
Grant	60,000	-	-	60,000	-
Grant	20,000	-	-	20,000	-
	-	-	-	-	-
Sub total (Gross income for AR)	294,750	-	-	294,750	55,680
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	294,750	-	-	294,750	55,680
A3 Payments					
Accountant Fee	369	-	-	369	216
Course/Church Program/Conference	2,038	-	-	2,038	2,376
Rent	4,256	-	-	4,256	3,781
Music	861	-	-	861	1,478
Land Management Fee	7,496	-	-	7,496	7,496
Insurance	471	-	-	471	504
Donation	5,061	-	-	5,061	5,701
Flyer/Stationery	160	-	-	-	115
Land Development	16,630	-	-	-	11,778
Gift/Misc	-	-	-	-	80
Visiting Pastor	679	-	-	-	300
Prmises Expenses	-	-	-	-	131
Small Eqpt/Sunday School	357	-	-	-	50
Family and Fathers Day	707	-	-	-	-
Church Function	2,109	-	-	2,109	-
	-	-	-	-	-
Sub total	41,192	-	-	Cross Add Error	34,006
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	41,192	-	-	#VALUE!	34,006
Net of receipts/(payments)	253,558	-	-	#VALUE!	21,674
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	253,558	-	-	#VALUE!	21,674

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	Bank Account	253,244	-	-
	Second Bank Account	314	-	-
		-	-	-
	Total cash funds	253,558	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	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	
	N.Stoner	Natalee Stoner	10-Jun-25	
	M. Williams	Micheal Williams	10-Jun-25	

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

I have examined the financial statements of Living Grace Ministry (1173666) for the year ended 31st March 2025 which comprise the Receipts and Payments account, Statement of Assets and Liabilities, and accompanying detail.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Tarlia Knight FCCA
EP Services Limited
Unit 2D-2E Castledown Business Park
Ludgershall
SP11 9FA**

06/11/2025

**REPORT OF ACCOUNTING RECOMMENDATIONS TO THE
TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)**

Please review our recommendation from the year ending 31/03/2025 to ensure correct accounting treatment is applied.

- 1) Any donations should continue to be properly documented, either through minutes or via an official sign-off procedure with corresponding paperwork. We recognise that there has been a significant improvement in the official paperwork to verify donations.
- 2) Upon reviewing the cash book, we can see that the record keeping has been improved compared to previous years and is now being completed on a digital cash book. The cash book balance was not included under the cash funds section of the Receipts and payments accounts report.
- 3) It has been agreed that the second bank account will be categorised in the same way that the main bank account is categorised. This will ensure that the income and outgoings on this account are correctly recorded in the accounts.
- 4) As stated in prior years please continue to ensure that any expenses reimbursed to members will require prior approval by two trustees and will only be paid on the production of a valid receipt.

We will require our recommendations to be signed by three senior members of the charity.

Signatures

NATALEE ROSE STONER:N.Stoner..... Date: 13/11/2025

MARLON GARWAYNE STONER:M.Stoner..... Date: 13/11/2025

EARL MCKENZIE BENT:E.Bent..... Date: 13/11/2025

MICHEAL WILLIAMS:M.Williams..... Date: 13/11/2025

LIVING GRACE MINISTRY

England & Wales - Charity number 1173666

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month Apr	Year 2023		Day 31	Month Mar	Year 2024

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

5 Paisey Grove	
Salisbury	
Wiltshire	
Postcode	SP2 9FF

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	Earl Bent			
2	Marlon Stoner			
3	Natalee Stoner			
4	Michael Williams			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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
N/A		

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Voting Members

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.</p> <p>The spiritual government and leadership of the Church Fellowship for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the Charity Trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>The Objects of the CIO are, for the public benefit:</p> <p>the advancement of the Christian faith in Salisbury, Wiltshire and such other areas of the United Kingdom and the world as decided by the Charity Trustees; and</p> <p>the relief of persons who are in need or distress by reason of financial hardship, unemployment, disability, ill-health and such other economic or social disadvantage.</p>
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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)

We have donated food to the Trussell Trust food bank.

We provided financial assistance to support parents to send their children to school.

We provided financial contributions to support families who are experiencing financial hardship.

We provided single parents with a network where they have access to support and guidance for raising their children.

There are several personnel within the church who volunteer to support hospitals and adult services.

We support members of the church who are unemployed.

Additional details of objectives and activities (Optional information)

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

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

Do anything else within the law which is incidental and conducive to the Objects.

Deposit or invest funds, employ a professional fund-manager and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000; and

Do anything else within the law which is incidental and conducive to the Objects.

Summary of the main achievements of the charity during the year

We are currently raising funds to build a place of worship to fellowship (church).

Children within the church are sponsored to go back to school.

We have supported personnel who are experiencing financial difficulties within the church.

We have provided support for children preparing for their GCSE by providing a trained teacher who offers tutorials and revision classes.

We have also provided emotional support to personnel who are experiencing issues in their personal lives.

We have provided financial and emotional support for single parents in the church.

Section E Financial review

Brief statement of the charity's policy on reserves

All savings are kept in the bank.

Details of any funds materially in deficit

N/A

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.

The principal sources of funds are collections of tithes, offering and fund raising. Funding raising includes gospel concerts, various functions and activities.

We have supported the community by donating food, money, clothing, provide personal assistance to those in need and we have donated to other Charites.

N/A

Section F Other optional information

Hard copy of the external audit report to follow.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s) N.Stoner

Full name(s) Natalee Stoner

Position (eg Secretary, Chair, etc) Chair

Date 22 Nov 24



LIVING GRACE MINISTRY	No (if any)
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Receipts and payments accounts			
For the period from	01-Apr-23	To	31-Mar-24

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					
Balance C/F		-	-	-	
Offering	2326	-	-	2,326	1,652
Tithes	42271	-	-	42,271	40,995
Building Fund	0	-	-	-	-
Seed	0	-	-	-	-
Gift Aid	11058	-	-	11,058	9,674
Flyer	25	-	-	25	-
Sub total (Gross income for AR)	55,680	-	-	55,680	52,321
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	55,680	-	-	55,680	52,321
A3 Payments					
Accountant Fee	216	-	-	216	180
Courses/Training/Church Program	2376	-	-	2,376	319
Rent	3781	-	-	3,781	1362
Music	1478	-	-	1,478	790
Land Management Fee	7496	-	-	7,496	6643
Insurance	504	-	-	504	532
Donations	5701	-	-	5,701	7334
Fixed Asset - Laptop, Keyboard	0	-	-	-	2212
Marketing, Stationery and Flyer	115	-	-	115	720
Land development	11778	-	-	11,778	1320
Website Improvement	0	-	-	-	520
Gift/Misc	80	-	-	80	1403
Travel	0	-	-	-	70
Visiting Pastor	300	-	-	300	0
Premises expenses	131	-	-	131	0
Small equipment/Sunday School	50	-	-	50	102
Sub total	34,006	-	-	34,006	23,507
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	34,006	-	-	34,006	23,507
Net of receipts/(payments)	21,674	-	-	21,674	28,814
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	110794	-	-	110,794	81,980
Cash funds this year end	132,468	-	-	132,468	110,794

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	Bank account	132,243	-	-
	Second Bank account	262	-	-
		-	-	-
	Total cash funds	132,505	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Land		168,000	220,000
	Keyboard		1,232	-
	Laptop		980	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	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	
	E. Bent	Earl Bent	27-May-24	
	N.Stoner	Natalee Stoner	27-May-24	

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

I have examined the financial statements of Living Grace Ministry (1173666) for the year ended 31st March 2024 which comprise the Receipts and Payments account, Statement of Assets and Liabilities, and accompanying detail.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - 1* to keep accounting records in accordance with section 130 of the Charities Act; and
 - 2* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Charlott
EP Services Limited
Unit 2D-2E Castledown Business Park
Ludgershall

SP11 9FA

27/08/2024

REPORT OF ACCOUNTING RECOMMENDATIONS TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

Please review our recommendation from the year ending 31/03/2024 to ensure correct accounting treatment is applied.

- 1) Any donations should continue to be properly documented, either through minutes or via an official sign-off procedure with corresponding paperwork. We recognise that there has been a significant improvement in the official paperwork to verify donations.

- 2) Upon reviewing the cash book, we can see that the record keeping has been improved compared to previous years. However, we further advise that the cash book is kept digitally and not manually. A template digital cash book has been provided to the Treasurer.

- 3) It has been agreed that the second bank account will be categorised in the same way that the main bank account is categorised. This will ensure that the income and outgoings on this account are correctly recorded in the accounts.

- 4) Please ensure that any expenses reimbursed to members will require prior approval by two trustees and will only be paid on the production of a valid receipt. This will ensure that there are no missing receipts going forward.

- 5) We have advised that a separate description is used for 'events' to improve the charity's monitoring of its expense categories.

- 6) We will require our recommendations to be signed by three senior members of the charity.

Signatures

NATALEE ROSE STONER:N.Stoner..... Date: 13/11/2024

MARLON GARWAYNE STONER:M.Stoner..... Date: 13/11/2024

EARL MCKENZIE BENT:E.Bent..... Date: 13/11/2024

MICHEAL WILLIAMS:M.Williams..... Date: 13/11/2024

LIVING GRACE MINISTRY

England & Wales - Charity number 1173666

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month Apr	Year 2022		Day 31	Month Mar	Year 2023

Section A Reference and administration details

Charity name

Living Grace Ministry

Other names charity is known by

Registered charity number (if any)

1173666

Charity's principal address

5 Paisey Grove
Salisbury
Wiltshire
Postcode SP2 9FF

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	Earl Bent			
2	Marlon Stoner			
3	Natalee Stoner			
4	Michael Williams			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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
N/A		

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Voting Members

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.</p> <p>The spiritual government and leadership of the Church Fellowship for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the Charity Trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The Objects of the CIO are, for the public benefit:</p> <p>the advancement of the Christian faith in Salisbury, Wiltshire and such other areas of the United Kingdom and the world as decided by the Charity Trustees; and</p> <p>the relief of persons who are in need or distress by reason of financial hardship, unemployment, disability, ill-health and such other economic or social disadvantage.</p>
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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)

We have donated food to the trussell Trust food bank.

We provided financial assistance to support parents to send their children to school.

We provided financial contributions to support families that attend church who are experiencing financial hardship.

We provided single parents with a network where they can access support and guidance for raising their children.

There are several personnel within the church that volunteer in supporting hospitals and adult services.

We support member of the church who are unemployed.

Additional details of objectives and activities (Optional information)

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

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

Do anything else within the law which is incidental and conducive to the Objects.

Deposit or invest funds, employ a professional fund-manager and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000; and

Do anything else within the law which is incidental and conducive to the Objects.

Summary of the main achievements of the charity during the year

We are currently raising funds to build a place of worship for us to fellowship (church).

Children within the church are sponsored to go back to school.

We have supported personnel who are experiencing financial difficulties within the church.

We have provided support for children who are preparing for their GCSE by providing a trained teacher who offers tutorials and revision classes.

We have also provided emotional support to personnel who are experiencing issues in their personal lives through the current recession.

We have provided financial and emotional support for single parents in the church.

Section E

Financial review

Brief statement of the charity's policy on reserves

All savings are kept in the bank.

Details of any funds materially in deficit

N/A

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.

The principal sources of funds are collections of tithes, offering and fund raising. Funding raising includes gospel concerts, various functions and activities.

We have supported the community by donating food, money, clothing, provide personal assistance to those in need and we have donated to other Charites.

N/A

Section F

Other optional information

Hard copy of the external audit report to follow.

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)	Natalee Stoner	
Position (eg Secretary, Chair, etc)	Chair	
Date	22 Jan 24	



LIVING GRACE MINISTRY	No (if any)
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CC16a

Receipts and payments accounts	
For the period from	To
01-Apr-22	31-Mar-23

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					
Balance C/F		-	-	-	
Offering	1651.5	-	-	1,652	1,533
Tithes	40995.23	-	-	40,995	33,562
Building Fund	0	-	-	-	170
Seed	0	-	-	-	110
Gift Aid	9674.27	-	-	9,674	8,232
Bank Deposit	0	-	-	-	
Sub total (Gross income for AR)	52,321	-	-	52,321	43,607
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	52,321	-	-	52,321	43,607
A3 Payments					
Accountant Fee	180	-	-	180	180
Courses/Training	319.06	-	-	319	508
Rent	1362	-	-	1,362	443
Music	790	-	-	790	1,817
Land Management Fee	6642.52	-	-	6,643	11,754
Insurance	531.93	-	-	532	302
Donations	7334.09	-	-	7,334	6,064
Fixed Asset - Laptop, Keyboard	2211.75	-	-	2,212	
Marketing and Stationery	720	-	-	720	
Land development	1320	-	-	1,320	10,003
Website Improvement	520	-	-	520	
Gift	1403.48	-	-	1,403	
Travel	70.2	-	-	70	
Small equipment	102.03	-	-	102	-
Miscellaneous	0	-	-	-	312
Sub total	23,507	-	-	23,507	31,383
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	23,507	-	-	23,507	31,383
Net of receipts/(payments)	28,814	-	-	28,814	12,223
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	81980.38	-	-	81,980	69,757
Cash funds this year end	110,794	-	-	110,794	81,980

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	Bank account	110,794	-	-
		-	-	-
		-	-	-
	Total cash funds	110,794	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Land		168,000	220,000
	Keyboard		1,232	-
	Laptop		980	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities				
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
E. Bent	Earl Bent	19-Dec-23
N.Stoner	Natalee Stoner	19-Dec-23

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

I have examined the financial statements of Living Grace Ministry (1173666) for the year ended 31st March 2023 which comprise the Receipts and Payments account, Statement of Assets and Liabilities, and accompanying detail.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Sharlott
EP Tax
Unit 2D Castledown Business Park
Ludgershall
SP11 9FA

18/01/2024

REPORT OF ACCOUNTING RECOMMENDATIONS TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

Please review our recommendation from the year ending 31/03/2023 to ensure correct accounting treatment is applied. **Please note that points 1, 2 and 3 have previously been recommended but have not been applied.**

- 1) Any donations should be properly documented, either through minutes or via an official sign-off procedure with corresponding paperwork.
- 2) Cash income and cash expenses should be categorised separately within the accounts and not netted off to cash received into the bank. Please can you ensure this is actioned on next year's accounts. Please speak to us if you would like some assistance on this.
- 3) There was a difference between the donations received into the second bank account and the amount into the main bank account of £147.00. Please can you ensure that on future returns the amount received from Tithes into the second bank account is the amount reported on the accounts. (You have reported the amount transferred to the main bank account from the second bank account which is different from the amount actually received.)
- 4) The bank statement showing the transfer to K S Shipping would not be considered by HMRC as an acceptable receipt.

LIVING GRACE MINISTRY

England & Wales - Charity number 1173666

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month Apr	Year 2021		Day 31	Month Mar	Year 2022

Section A Reference and administration details

Charity name

Living Grace Ministry

Other names charity is known by

Registered charity number (if any)

1173666

Charity's principal address

5 Paisey Grove
Salisbury
Wiltshire
Postcode SP2 9FF

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	Earl Bent			
2	Marlon Stoner			
3	Natalee Stoner			
4	Michael Williams			
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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
N/A		

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Voting Members

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.</p> <p>The spiritual government and leadership of the Church Fellowship for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the Charity Trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The Objects of the CIO are, for the public benefit:</p> <p>the advancement of the Christian faith in Salisbury, Wiltshire and such other areas of the United Kingdom and the world as decided by the Charity Trustees; and</p> <p>the relief of persons who are in need or distress by reason of financial hardship, unemployment, disability, ill-health and such other economic or social disadvantage.</p>
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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)

We have donated food to the trussell Trust food bank.

We provided financial assistance to support parents to send their children to school.

We provided financial contributions to support families that attend church who are experiencing financial hardship.

We provided single parents with a network where they can access support and guidance for raising their children.

There are several personnel within the church that volunteer in supporting hospitals and adult services.

We support member of the church who are employed.

Additional details of objectives and activities (Optional information)

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

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

Do anything else within the law which is incidental and conducive to the Objects.

Deposit or invest funds, employ a professional fund-manager and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000; and

Do anything else within the law which is incidental and conducive to the Objects.

Summary of the main achievements of the charity during the year

We are currently raising funds to build our own church (Place of Worship).

We have sponsored children to go back to school.

We have supported personnel who are experiencing financial difficulties within the church.

We have provided support for children who were preparing for their GCSE by providing a trained teacher who offered tutorials and revision classes.

We have also provided emotional support to personnel who are experiencing issues in their personal lives through the current recession.

We have provided financial and emotional support for single parents in the church.

Section E Financial review

Brief statement of the charity's policy on reserves

All savings are kept in the bank.

Details of any funds materially in deficit

N/A

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.

The principal sources of funds are collections of tithes, offering and fund raising. Funding raising includes Gospel concerts and various functions.

We have supported the community by donating food, money, clothing, provide personal assistance to those in need and we have donated to other Charites.

N/A

Section F Other optional information

Hard copy of the external audit report to follow.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	N. Stoner	
Full name(s)	Natalee Stoner	
Position (eg Secretary, Chair, etc)	Chair	
Date	29 Dec 22	



LIVING GRACE MINISTRY	No (if any)
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CC16a

Receipts and payments accounts

For the period from	01-Apr-21	To	31-Mar-22
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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					
Balance C/F		-	-	-	69756.89
Offering	1533	-	-	1,533	
Tithes	30726.06	-	-	30,726	-
Building Fund	170	-	-	170	-
Seed	110	-	-	110	-
Gift Aid	8231.99	-	-	8,232	-
Bank Deposit	2835.89	-	-	2,836	-
Sub total (Gross income for AR)	43,607	-	-	43,607	
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	
Total receipts	43,607	-	-	43,607	-
A3 Payments					
Accountant Fee	180	-	-	180	-
Courses	508.25	-	-	508	-
Rent	442.85	-	-	443	-
Music	1816.8	-	-	1,817	-
Land Management Fee	11754.16	-	-	11,754	-
Insurance	302.12	-	-	302	-
Donations	6064.25	-	-	6,064	-
Land development	10003	-	-	10,003	-
Miscellaneous	312	-	-	312	-
Sub total	31,383	-	-	31,383	
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	
Total payments	31,383	-	-	31,383	-
Net of receipts/(payments)	12,224	-	-	12,224	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	69756.86	-	-	69,757	-
Cash funds this year end	81,980	-	-	81,980	-

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		81,980	-	-
		-	-	-
		-	-	-
	Total cash funds	81,980	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use				
	Land		168,000	220,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities				
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
E. Bent	Earl Bent	26-Oct-22
N.Stoner	Natalee Stoner	26-Oct-22

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

I have examined the financial statements of Living Grace Ministry (1173666) for the year ended 31st March 2022 which comprise the Receipts and Payments account, Statement of Assets and Liabilities, and accompanying detail.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Sharlott
EP Tax
Unit 2D Castledown Business Park
Ludgershall
SP11 9FA

22/12/2022

**REPORT OF ACCOUNTING RECOMMENDATIONS TO THE
TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)**

- 1) Please review our recommendation from last year to ensure correct accounting treatment is applied.

“Any donations should be properly documented; either through minutes or via an official sign-off procedure with corresponding paperwork.”

- 2) Cash income and cash expenses should be categorised separately within the accounts and not netted off to cash received into the bank. Please can you ensure this is actioned on next year’s accounts. Please speak to us if you would like some assistance on this.
- 3) There was a difference between the donations received into the second bank account and the amount into the main bank account of £147.00. Please can you ensure that on future returns the amount received from Tithes into the second bank account is the amount reported on the accounts. (You have reported the amount transferred to the main bank account from the second bank account which is different from the amount actually received.)

LIVING GRACE MINISTRY

England & Wales - Charity number 1173666

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month Apr	Year 2020		Day 31	Month Mar	Year 2021

Section A Reference and administration details

Charity name

Living Grace Ministry

Other names charity is known by

Registered charity number (if any)

1173666

Charity's principal address

5 Paisey Grove
Salisbury
Wiltshire
Postcode SP2 9FF

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	Earl Bent			
2	Marlon Stoner			
3	Natalee Stoner			
4	Michael Williams			
5				
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13				
14				
15				
16				
17				
18				
19				
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
N/A		

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Voting Members

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • 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. 	<p>Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.</p> <p>The spiritual government and leadership of the Church Fellowship for the purposes of which the CIO has been established shall remain with the Spiritual Leadership and to the extent to which the Charity Trustees are not synonymous with the Spiritual Leadership their powers shall be confined to the proper management and administration of the CIO in accordance with the provisions of this Constitution and in furtherance of the Objects and in so doing they shall have full and proper regard to the Spiritual Leadership provided always that they shall not act outside their powers as conferred by this Constitution and by general law.</p>
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Section C Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>The Objects of the CIO are, for the public benefit:</p> <p>the advancement of the Christian faith in Salisbury, Wiltshire and such other areas of the United Kingdom and the world as decided by the Charity Trustees; and</p> <p>the relief of persons who are in need or distress by reason of financial hardship, unemployment, disability, ill-health and such other economic or social disadvantage.</p>
---	--

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)

We have provided food for the women's refuge in Salisbury.

We have donated food to the trussell Trust food bank.

We provided financial assistance to parents so they could send their children to school.

We provided financial contributions to families that attend church who are experiencing financial hardship.

We provided single parents with a network where they can access support and guidance for raising their children.

There are several personnel within the church that volunteer in supporting hospitals and adult services.

Additional details of objectives and activities (Optional information)

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

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

Do anything else within the law which is incidental and conducive to the Objects.

Deposit or invest funds, employ a professional fund-manager and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000; and

Do anything else within the law which is incidental and conducive to the Objects.

Summary of the main achievements of the charity during the year

We are currently raising funds to build our own church (Place of Worship).

We have sponsored children to go back to school.

We have supported personnel who are experiencing financial difficulties within the church.

We have provided support for children who were preparing for their GCSE by providing a trained teacher who offered tutorials and revision classes.

We have also provided emotional support to personnel who are experiencing issues in their personal lives through COVID 19.

We have provided financial and emotional support for single parents in the church.

Section E

Financial review

Brief statement of the charity's policy on reserves

All savings are kept in the bank.

Details of any funds materially in deficit

N/A

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.

The principal sources of funds are collections of tithes, offering and fund raising. Funding raising includes cake sale and various functions.

We have supported the community by donating food, money, clothing, provide personal assistance to those in need and we have donated to other Charites.

N/A

Section F

Other optional information

Hard copy of the external audit report to follow.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	N. Stoner	
Full name(s)	Natalee Stoner	
Position (eg Secretary, Chair, etc)	Chair	
Date	03 Jan 22	



CHARITY COMMISSION
FOR ENGLAND AND WALES

LIVING GRACE MINISTRY

No (if any)

Receipts and payments accounts

CC16a

For the period
from

01-Apr-20

To

31-Mar-21

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Offering	6671	0	0	6671	5934
Tithes	32773	0	0	32773	42178
Building Fund	420	0	0	420	2518
Seed	564	0	0	564	265
Gifts Retrun	900	0	0	900	6600
Gift Aid	11303	0	0	11303	15026
Mics	-19			-19	2228
Sub total (Gross income for AR)	52612	0	0	52612	74749
A2 Asset and investment sales, (see table).					
	0	0	0	0	
	0	0	0	0	0
Sub total	0	0	0	0	0
Total receipts	52612	0	0	52612	74749
A3 Payments					
Church Program			0	0	2892
Sunday School		0	0	0	440
Rent	161	0	0	161	1587
Music	739	0	0	739	3194
Land Management Fee	14140	0	0	14140	0
Gift for Pastors	2355	0	0	2355	1703
Donations	4278		0	4278	10098
Land development	3425	0	0	3425	25927
General Purpose Fund	5305	0	0	5305	5487
Sub total	30404	0	0	30404	51328
A4 Asset and investment purchases, (see table)					
	0	0	0	0	
	0	0	0	0	0
Sub total	0	0	0	0	0
Total payments	30404	0	0	30404	51328
Net of receipts/(payments)	22209	0	0	22209	23421
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	47539	0	0	47539	24118
Cash funds this year end	69748	0	0	69748	47539

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	Bank Account	69748	0	0
		0	0	0
		0	0	0
	Total cash funds (agree balances with receipts and payments account(s))	69748	0	0
		OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			0	0
			0	0
			0	0
			0	0
			0	0

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Land		168000	
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			0	
			0	
			0	
			0	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
E. Bent		Earl Bent	28/01/2022
N.Stoner		Natalee Stoner	28/01/2022

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LIVING GRACE MINISTRY (CHARITY NO 1173666)

I have examined the financial statements of Living Grace Ministry (1173666) for the year ended 31st March 2021 which comprise the Receipts and Payments account, Statement of Assets and Liabilities and accompanying detail.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Sharlott
EP Tax
Unit 2H Castledown Business Park
Ludgershall
SP11 9FA

30/01/2022

**REPORT OF ACCOUNTING RECOMEDATIONS TO THE TRUSTEES
OF LIVING GRACE MINISTRY (CHARITY NO 1173666)**

- 1) A fixed asset should be created to record the charities assets. This should include the cost price of all assets and their current market value.
- 2) A cash book with receipts should be kept for the Sunday school and any other cash transactions – we have not seen this but have advised that it has been implemented within the financial period.
- 3) Any donations should be properly documented; either through minutes or via an official sign off procedure with corresponding paperwork
- 4) We have suggested a revised way to record income and expenditure from the bank statements throughout the year. We will assist you with getting this set up.