



Trustees' Annual Report for the period

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

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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)

You **may choose** to include additional information, where relevant, about:

- 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.

Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of Faith.

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.

Section C Objectives and activities

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

The Objects of the CIO are, for the public benefit:

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

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.

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)

Position (eg Secretary, Chair, etc)

Date

Natalee Stoner		
Chair		

22 Jan 24

LIVING GRACE MINISTRY			No (if any)	CC16a
Receipts and payments accounts				
For the period from	01-Apr-22	To	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
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
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	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 Charlott
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.