

# LIFE EVERLASTING PARISH

England & Wales · Charity number 1179648

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-08-23

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

## Contact

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**Address** Irsda Hall  
Craven Gardens  
Essex  
IG6 1PF

**Phone** 07852225326

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH MAINLY BUT NOT EXCLUSIVELY BY MEANS OF BROADCASTING CHRISTIAN MESSAGES OF AN EVANGELISTIC AND TEACHING NATURE.

**Activities:** Life Everlasting Parish is a dynamic and vibrant church, dedicated to the advancement of the Christian religion mainly, but not exclusively, by means of broadcasting Christian messages of an evangelistic and teaching nature. The Church aims to conduct various activities which bring benefit to our community through worship, prayer, events and practical means.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	-	-	-	-
2024-06-30	£26,842	£64,033	-	-
2023-06-30	£38,646	£40,899	-	-
2022-06-30	£81,672	£36,337	-	-
2021-06-30	£31,168	£33,172	-	-
2020-06-30	£32,655	£31,208	-	-

## Trustees

Name	Role	Appointed
Deborah Lawal		2023-01-01
JOEL SHOBANDE		2018-01-03
Vivienne Udo		2023-08-13

**LIFE EVERLASTING PARISH**

England & Wales - Charity number 1179648

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# Accounts

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**Life Everlasting Parish**  
**Unaudited Financial Statements**  
**30 June 2024**

**CARRINGTON BLAKE ACCOUNTANCY**

Jack Dash House  
2 Lawn House Close  
London  
United Kingdom  
E14 9YQ

# Life Everlasting Parish

## Financial Statements

Year ended 30 June 2024

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>16</b>

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# Life Everlasting Parish

## Trustees' Annual Report

Year ended 30 June 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

### Reference and administrative details

**Registered charity name** Life Everlasting Parish

**Charity registration number** 1179648

**Principal office** 71-75 Shelton Street  
London  
WC2H 9JQ

### The trustees

D Lawal  
V Udo  
J Shobande

**Independent examiner** Carrington Blake Accountancy Ltd

### Objectives and activities

The principal purpose of the church is the advancement of the Christian faith. The Church may also advance education, relieve need and carry out other charitable purposes in the United Kingdom.

Life Everlasting Parish continues to worship as a small fellowship. We promote the gospel of Jesus Christ through praise, worship and the teaching and preaching of God's word. We show God's love by living as Christ's ambassadors within our local community, doing, helping and providing as much as we can offer in His name, as individuals and as a congregation. We also maintain our ministry to the vulnerable with prayer, comfort, companionship and spiritual and practical needs. Ensuring that our worship is appropriate and available for all ages and abilities.

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

Year ended 30 June 2024

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### Achievements and performance

This year has highlighted the deep resilience and faith of Life Everlasting Parish. Despite continued instability caused by the absence of a permanent base, our commitment to our mission remained unwavering. We adapted quickly, prioritised spiritual continuity, and found creative ways to serve amidst ongoing logistical challenges.

#### Key Achievements and Activities:

- Consistent Worship and Ministry:

Worship services, intercessory prayer, and evangelism efforts continued regularly. Even in the face of multiple venue changes, we ensured that the spiritual needs of our members and community were met.

- Community Outreach Despite Instability:

Although the lack of a fixed location limited our ability to scale outreach events, we still provided support to individuals and families in need, particularly through counselling, prayer, and small fellowship gatherings.

- Virtual Engagement and Digital Resilience:

Our ability to pivot to online platforms ensured we remained connected as a fellowship. Virtual services required fewer overheads and allowed us to include guest speakers and engage wider audiences, even with reduced income.

- Laying the Groundwork for Future Growth:

We began the initial groundwork required for funding applications and long-term planning. This included scoping potential borough partnerships and identifying suitable properties within Tower Hamlets to serve as a permanent base.

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

### Year ended 30 June 2024

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#### Financial review

##### Income

Total income for the year was £26,842, a reduction from the previous year's £38,646. This was driven by a decline in donations - a direct result of the congregation's transience and the uncertainty surrounding our worship location.

##### Expenditure

Expenditure rose significantly to £64,033 (up from £40,899 the previous year). The largest outgoings included:

-Rent and venue-related costs (£22,526): Costs rose due to the need to rent different venues, often at short notice and with little flexibility.

-Charitable and office activities (£37,000): These reflect our continued investment in ministry delivery and administrative costs required to maintain core operations in a time of flux.

-Operational costs: Including accountancy, missionary support, IT, and telephone services. This led to a net deficit of £37,191, reducing total funds to £42,228 from £79,419.

##### Key Observations:

-We have not yet implemented Gift Aid, as this requires a consistent base of operations and formalised address-something difficult to achieve without a permanent premises.

-While virtual engagement offered cost savings in some areas, the need to rent physical spaces at multiple points throughout the year significantly increased overheads and introduced financial unpredictability.

-The organisation continues to operate without paid staff and is fully reliant on the time, resources, and financial commitment of its trustees and members.

##### Looking Ahead:

Our single most pressing goal remains to secure a permanent place of worship. This will not only allow us to stabilise income and reduce venue-related expenses, but it will also give us the structure needed to:

-Formalise and activate Gift Aid to enhance donation recovery.

-Apply confidently for long-term funding and community-based grants.

-Expand our outreach efforts and provide consistent services to the vulnerable.-Establish more structured programmes for youth, elderly care, and weekday ministry.

We are currently exploring opportunities with local councils and landlords, focusing on underused or vacant properties within the borough. A fixed base would dramatically improve our financial resilience, community presence, and impact.

The trustees' annual report was approved on 16 April 2025 and signed on behalf of the board of trustees by:

D Lawal  
Trustee

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

### Year ended 30 June 2024

---

The trustees' annual report was approved on 16 April 2025 and signed on behalf of the board of trustees by:

D Lawal  
Trustee

# Life Everlasting Parish

## Independent Examiner's Report to the Trustees of Life Everlasting Parish

Year ended 30 June 2024

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I report to the trustees on my examination of the financial statements of Life Everlasting Parish ('the charity') for the year ended 30 June 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

" the accounting records were not kept in accordance with section 130 of the Charities Act; or

" the accounts did not accord with the accounting records; or

" 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

Carrington Blake Accountancy Ltd  
Independent Examiner

3 South Quay Building  
4 77 Marsh Wall  
London  
E14 9SH

30 April 2024

# Life Everlasting Parish

## Statement of Financial Activities

Year ended 30 June 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	26,842	26,842	38,646
<b>Total income</b>		<u>26,842</u>	<u>26,842</u>	<u>38,646</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies		27,033	27,033	38,811
Expenditure on charitable activities		37,000	37,000	2,088
<b>Total expenditure</b>		<u>64,033</u>	<u>64,033</u>	<u>40,899</u>
<b>Net expenditure and net movement in funds</b>		<u>(37,191)</u>	<u>(37,191)</u>	<u>(2,253)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		79,419	79,419	81,672
<b>Total funds carried forward</b>		<u>42,228</u>	<u>42,228</u>	<u>79,419</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

# Life Everlasting Parish

## Statement of Financial Position

30 June 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	9	265	529
<b>Current assets</b>			
Debtors	10	2,073	–
Cash at bank and in hand		40,340	82,340
		<u>42,413</u>	<u>82,340</u>
<b>Creditors: amounts falling due within one year</b>	11	–	3,000
<b>Net current assets</b>		<u>42,413</u>	<u>79,340</u>
<b>Total assets less current liabilities</b>		42,678	79,869
<b>Creditors: amounts falling due after more than one year</b>	12	450	450
<b>Net assets</b>		<u>42,228</u>	<u>79,419</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>42,228</u>	<u>79,419</u>
<b>Total charity funds</b>	13	<u>42,228</u>	<u>79,419</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 April 2025, and are signed on behalf of the board by:

D Lawal  
Trustee

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The notes on pages 8 to 13 form part of these financial statements.

# Life Everlasting Parish

## Notes to the Financial Statements

Year ended 30 June 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 71-75 Shelton Street, London, WC2H 9JQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2024

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Building fund	26,842	26,842	38,646	38,646

#### 5. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	264	265

#### 6. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	472	–

#### 7. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2024

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#### 7. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 8. Trustee remuneration and expenses

No trustee has been paid remuneration from employment with the charity.

#### 9. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 July 2023 and 30 June 2024	1,059
<b>Depreciation</b>	
At 1 July 2023	530
Charge for the year	264
<b>At 30 June 2024</b>	<b>794</b>
<b>Carrying amount</b>	
At 30 June 2024	265
At 30 June 2023	529

#### 10. Debtors

	2024 £	2023 £
Other debtors	2,073	–

#### 11. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	–	3,000

#### 12. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Trade creditors	450	450

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2024

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#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	–	26,842	(64,033)	(37,191)
Unrestricted fund 68 - desc in a/cs	79,419	–	–	79,419
	<u>79,419</u>	<u>26,842</u>	<u>(64,033)</u>	<u>42,228</u>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	–	38,646	(40,899)	(2,253)
Unrestricted fund 68 - desc in a/cs	81,672	–	–	81,672
	<u>81,672</u>	<u>38,646</u>	<u>(40,899)</u>	<u>79,419</u>

# **Life Everlasting Parish**

## **Management Information**

**Year ended 30 June 2024**

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**The following pages do not form part of the financial statements.**

# Life Everlasting Parish

## Detailed Statement of Financial Activities

Year ended 30 June 2024

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	<b>2024</b>	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Building fund	26,842	38,646
	<hr/>	<hr/>
<b>Total income</b>	26,842	38,646
	<hr/>	<hr/>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Rent	22,526	31,500
Telephone	57	394
Depreciation	265	265
DetailedSOFAExpenditureOnRaisingDonationsType1H	235	972
	–	280
	3,500	4,800
	450	600
	<hr/>	<hr/>
	27,033	38,811
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
DetailedSOFAExpenditureOnCharitableActivitiesType4H	37,000	2,088
	<hr/>	<hr/>
<b>Total expenditure</b>	64,033	40,899
	<hr/>	<hr/>
<b>Net expenditure</b>	(37,191)	(2,253)
	<hr/>	<hr/>

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# Life Everlasting Parish

## Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2024

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	<b>2024</b>	2023
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - depreciation	265	265
	<hr/>	<hr/>
<b>Costs of raising donations and legacies - Other type 1</b>		
Rent	22,526	31,500
Telephone	57	394
IT cost	235	972
Security system	–	280
Missionary	3,500	4,800
Accountancy fees	450	600
	<hr/>	<hr/>
	26,768	38,546
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	27,033	38,811
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Activity type 21</b>		
<b>Activities undertaken directly</b>		
Office expenses	37,000	2,088
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>	37,000	2,088
	<hr/>	<hr/>

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**LIFE EVERLASTING PARISH**

England & Wales - Charity number 1179648

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# Accounts

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**Life Everlasting Parish**  
**Unaudited Financial Statements**  
**30 June 2023**

**CARRINGTON BLAKE ACCOUNTANCY**

Jack Dash House  
2 Lawn House Close  
London  
United Kingdom  
E14 9YQ

# Life Everlasting Parish

## Financial Statements

Year ended 30 June 2023

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
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# Life Everlasting Parish

## Trustees' Annual Report

### Year ended 30 June 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

#### Reference and administrative details

**Registered charity name** Life Everlasting Parish

**Charity registration number** 1179648

**Principal office** 71-75 Shelton Street  
London  
WC2H 9JQ

#### The trustees

D Lawal  
V Udo  
J Shobande

**Independent examiner** Carrington Blake Accountancy Ltd

#### Objectives and activities

The principal purpose of the church is the advancement of the Christian faith. The Church may also advance education, relieve need and carry out other charitable purposes in the United Kingdom.

Life Everlasting Parish continues to worship as a small fellowship. We promote the gospel of Jesus Christ through praise, worship and the teaching and preaching of God's word. We show God's love by living as Christ's ambassadors within our local community, doing, helping and providing as much as we can offer in His name, as individuals and as a congregation. We also maintain our ministry to the vulnerable with prayer, comfort, companionship and spiritual and practical needs. Ensuring that our worship is appropriate and available for all ages and abilities.

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

Year ended 30 June 2023

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### **Achievements and performance**

This year has been marked by both progress and challenges for Life Everlasting Parish. We are pleased to report the continued advancement of the gospel through our various ministries and community outreach initiatives. However, this period has also been overshadowed by the profound loss of our trustee, Justina Aduba. Her passing has deeply affected our morale and operations.

Throughout the year, we faced significant challenges, including the need to relocate our premises multiple times, which led to a decline in membership. Despite these setbacks, we remained steadfast in organising events for the communities we served and establishing new foundations in the borough of Tower Hamlets.

Our financial situation has been impacted by these relocations, resulting in lower donations which, in turn, affected the scope of our outreach activities. We adapted by increasing our virtual events, which require minimal funding, aside from honorariums for external speakers. Looking forward, securing a permanent building for our church remains our primary goal. We are actively seeking assistance from local boroughs to provide vacant buildings and are applying for grants to stabilise our organisation and enhance our community outreach.

Despite these challenges, we have seen the highest expenditure in our history, underlining the need for a sustainable financial plan moving forward.

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

### Year ended 30 June 2023

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#### Financial review

This past year has underscored both our resilience and our commitment to our mission amidst numerous challenges. The Church continues to rely primarily on unrestricted grants and donations generously provided by our members during church services, harvest celebrations, and specific project appeals.

One of the significant issues we faced this year was a notable decline in donations, primarily due to the frequent relocations and the ensuing instability. This has had a direct impact on our ability to conduct outreach activities and support community events.

In response, the treasury is looking to implement Gift Aid to maximise the value of donations from UK taxpayers. We are also actively applying for various grants to secure additional funding. Recognising the need for professional expertise, we are enlisting professional help to enhance our fundraising efforts and financial management.

Despite the financial challenges, our commitment to building on past successes remains unwavering. Throughout the year, we have made significant progress in our prayer ministry, evangelism, youth activities, and support for vulnerable community members. Our reserves policy continues to be a crucial part of our financial strategy, ensuring the stability of short-term operations while supporting our long-term goals.

Looking ahead, we are optimistic about exploring various grants to fund our planned activities and events. These funds will provide an additional revenue source, enabling us to enhance our community engagement and support our goal of securing a new premise for our church.

#### Conclusion

While we have navigated through a year of significant challenges and change, our resolve and community spirit remain strong. We are immensely grateful for the ongoing support and commitment of our congregation, and we look forward to the growth and opportunities that the next year will bring.

The trustees' annual report was approved on 30 April 2024 and signed on behalf of the board of trustees by:

D Lawal  
Trustee

# Life Everlasting Parish

## Independent Examiner's Report to the Trustees of Life Everlasting Parish

Year ended 30 June 2023

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I report to the trustees on my examination of the financial statements of Life Everlasting Parish ('the charity') for the year ended 30 June 2023.

### Responsibilities and basis of report

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### 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

" the accounting records were not kept in accordance with section 130 of the Charities Act; or

" the accounts did not accord with the accounting records; or

" 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

Carrington Blake Accountancy Ltd  
Independent Examiner

3 South Quay Building  
4 77 Marsh Wall  
London  
E14 9SH

30 April 2024

**Life Everlasting Parish**  
**Statement of Financial Activities**  
**Year ended 30 June 2023**

		<b>2023</b>		2022
	<b>Note</b>	Unrestricted funds £	<b>Total funds</b> £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	38,646	38,646	37,619
<b>Total income</b>		<u>38,646</u>	<u>38,646</u>	<u>37,619</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies		38,811	38,811	36,337
Expenditure on charitable activities		2,088	2,088	–
<b>Total expenditure</b>		<u>40,899</u>	<u>40,899</u>	<u>36,337</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(2,253)</u>	<u>(2,253)</u>	<u>1,282</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		81,672	81,672	80,390
<b>Total funds carried forward</b>		<u>79,419</u>	<u>79,419</u>	<u>81,672</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

# Life Everlasting Parish

## Statement of Financial Position

30 June 2023

---

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	8	529	794
<b>Current assets</b>			
Cash at bank and in hand		82,340	84,328
<b>Creditors: amounts falling due within one year</b>	9	3,000	3,000
<b>Net current assets</b>		<u>79,340</u>	<u>81,328</u>
<b>Total assets less current liabilities</b>		79,869	82,122
<b>Creditors: amounts falling due after more than one year</b>	10	450	450
<b>Net assets</b>		<u>79,419</u>	<u>81,672</u>
<b>Funds of the charity</b>			
Unrestricted funds		79,419	81,672
<b>Total charity funds</b>	11	<u>79,419</u>	<u>81,672</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 April 2024, and are signed on behalf of the board by:

D Lawal  
Trustee

---

The notes on pages 7 to 12 form part of these financial statements.

# Life Everlasting Parish

## Notes to the Financial Statements

Year ended 30 June 2023

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 71-75 Shelton Street, London, WC2H 9JQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Building fund	38,646	38,646	37,619	37,619

#### 5. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	265	265
Operating lease rentals	–	2,660

#### 6. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2023

---

#### 7. Trustee remuneration and expenses

No trustee has been paid remuneration from employment with the charity.

#### 8. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 July 2022 and 30 June 2023	1,059
<b>Depreciation</b>	
At 1 July 2022	265
Charge for the year	265
<b>At 30 June 2023</b>	<b>530</b>
<b>Carrying amount</b>	
At 30 June 2023	529
At 30 June 2022	794

#### 9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,000	3,000

#### 10. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Trade creditors	450	450

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2023

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#### 11. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	–	38,646	(40,899)	(2,253)
Unrestricted fund 68 - desc in a/cs	81,672	–	–	81,672
	<u>81,672</u>	<u>38,646</u>	<u>(40,899)</u>	<u>79,419</u>

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
General funds	–	37,619	(36,337)	1,282
Unrestricted fund 68 - desc in a/cs	80,390	–	–	80,390
	<u>80,390</u>	<u>37,619</u>	<u>(36,337)</u>	<u>81,672</u>

**Life Everlasting Parish**

**Management Information**

**Year ended 30 June 2023**

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**The following pages do not form part of the financial statements.**

# Life Everlasting Parish

## Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2023

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	2023	2022
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - depreciation	265	265
	<hr/>	<hr/>
<b>Costs of raising donations and legacies - Other type 1</b>		
Events	–	2,660
Rent	31,500	22,645
Telephone	394	510
IT cost	972	166
Security system	280	892
Missionary	4,800	8,600
Accountancy fees	600	450
Donation	–	149
	<hr/>	<hr/>
	38,546	36,072
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	<u>38,811</u>	<u>36,337</u>
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Activity type 21</b>		
<b>Activities undertaken directly</b>		
Office expenses	2,088	–
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>	<u>2,088</u>	<u>–</u>
	<hr/>	<hr/>

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**LIFE EVERLASTING PARISH**

England & Wales - Charity number 1179648

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# Accounts

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**Life Everlasting Parish**  
**Unaudited Financial Statements**  
**30 June 2022**

**CARRINGTON BLAKE ACCOUNTANCY**

First Floor  
South Quay Building  
77 Marsh Wall  
London  
United Kingdom  
E14 9SH

# Life Everlasting Parish

## Financial Statements

Year ended 30 June 2022

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

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# Life Everlasting Parish

## Trustees' Annual Report

Year ended 30 June 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

### Reference and administrative details

**Registered charity name** Life Everlasting Parish

**Charity registration number** 1179648

**Principal office** 71-75 Shelton Street  
London  
WC2H 9JQ

### The trustees

D Lawal  
H Adegoke  
J Shobande

**Independent examiner** Carrington Blake Accountancy Ltd

### Objectives and activities

The principal purpose of the church is the advancement of the Christian faith. The Church may also advance education, relieve need and carry out other charitable purposes in the United Kingdom.

Life Everlasting Parish continues to worship as a small fellowship. We promote the gospel of Jesus Christ through praise, worship and the teaching and preaching of God's word. We show God's love by living as Christ's ambassadors within our local community, doing, helping and providing as much as we can offer in His name, as individuals and as a congregation. We also maintain our ministry to the vulnerable with prayer, comfort, companionship and spiritual and practical needs. Ensuring that our worship is appropriate and available for all ages and abilities.

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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### Achievements and performance

The period from re-opening the Church had been a steady flow, the average attendance to our Sunday services averaged 20/25 and then tapered down slowly from the uncertainty of the Omicron strain in the latter part of the year. Week-day services had a major decline. The Pandemic had some impact on our numbers of attendees due to age and a reluctance to meet in large groups.

Amongst these, finance has been a concern. Giving has dropped enormously as the can be seen in these accounts, against preceding years, The Statement of Financial Activities demonstrates the huge fall in income meant that Church had to prioritise expenditure very carefully and that has had a significant and entirely negative impact on our ability to hold some community events such as Street Revival and Black History Month, which were not held for the first time since the existence of the Church.

Whilst there will be many churches in much the same financial position, it is essential that as the situation returns to what will necessarily be a new normal, the Council and Government takes on board what is required for Life Everlasting Parish to thrive in its constituency.

The trustees have regard to the guidance issued by the Charity Commission on public benefit and believe this is illustrated by the Church's service to the welfare of the elderly members of the surrounding community (outside our church) and to the younger members through the youth organisations.

# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

### Year ended 30 June 2022

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#### Financial review

This past year has presented an array of challenges for our community, but it has also highlighted our resilience and commitment to our shared mission. The Church continues to operate primarily from unrestricted grants and donations, which have been generously provided by our members during church services, harvest celebrations, and specific project appeals. As was the case in the prior year, we had no restricted funds for the financial year ending in 2022. These unrestricted funds have allowed us to navigate through the uncertainties, meeting our operational expenses and fulfilling our community commitments.

Sadly, our Church suffered a significant loss in October 2022 with the passing of a trustee member who played a critical role in our financial management. This tragic event has contributed to a delay in completing the annual accounts, for which we extend our sincerest apologies.

Despite the hurdles we faced, we saw a promising recovery from the unprecedented effects of Covid-19. Our finances showed a steady growth, picking up from where they left off pre-pandemic. Still, challenges remain. Due to the economic strain caused by the pandemic, the planned relocation to a more affordable and conducive premise for community activities and outreach could not be executed as our reserved funds were necessitated elsewhere. The need to find a suitable location remains urgent and central to our objectives.

Our commitment to building on past successes remains steadfast. Throughout the year, we've made strides in prayer ministry, evangelism, youth and church activities, and support for the vulnerable in our community. Our reserves policy continues to be a vital part of our financial planning, ensuring the stability of short-term operations while also supporting our long-term goals.

Looking ahead to the coming year, we are poised to explore various grants to fund our planned activities and events. These funds will provide an additional source of revenue, enabling us to enrich our community engagement, and support our goal to secure a new premise for our church.

In conclusion, while we have navigated through a year of significant challenges and change, our resolve and community spirit have never been stronger. We are grateful for the ongoing support and commitment of our congregation, and we look forward to the growth and opportunities that the next year will bring.

The trustees' annual report was approved on 27 March 2023 and signed on behalf of the board of trustees by:

D Lawal  
Trustee

# Life Everlasting Parish

## Independent Examiner's Report to the Trustees of Life Everlasting Parish

Year ended 30 June 2022

---

I report to the trustees on my examination of the financial statements of Life Everlasting Parish ('the charity') for the year ended 30 June 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

" the accounting records were not kept in accordance with section 130 of the Charities Act; or

" the accounts did not accord with the accounting records; or

" 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

Carrington Blake Accountancy Ltd  
Independent Examiner

3 South Quay Building  
4 77 Marsh Wall  
London  
E14 9SH

17 April 2023

# Life Everlasting Parish

## Statement of Financial Activities

Year ended 30 June 2022

---

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	<u>37,619</u>	<u>37,619</u>	<u>31,168</u>
<b>Total income</b>		<u>37,619</u>	<u>37,619</u>	<u>31,168</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies		<u>36,337</u>	<u>36,337</u>	<u>33,172</u>
<b>Total expenditure</b>		<u>36,337</u>	<u>36,337</u>	<u>33,172</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,282</u>	<u>1,282</u>	<u>(2,004)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>80,390</u>	<u>80,390</u>	<u>82,394</u>
<b>Total funds carried forward</b>		<u>81,672</u>	<u>81,672</u>	<u>80,390</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 7 to 12 form part of these financial statements.

# Life Everlasting Parish

## Statement of Financial Position

30 June 2022

---

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	8	794	–
<b>Current assets</b>			
Cash at bank and in hand		84,328	83,840
<b>Creditors: amounts falling due within one year</b>	9	3,000	3,000
<b>Net current assets</b>		<u>81,328</u>	<u>80,840</u>
<b>Total assets less current liabilities</b>		82,122	80,840
<b>Creditors: amounts falling due after more than one year</b>	10	450	450
<b>Net assets</b>		<u>81,672</u>	<u>80,390</u>
<b>Funds of the charity</b>			
Unrestricted funds		81,672	80,390
<b>Total charity funds</b>	11	<u>81,672</u>	<u>80,390</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 March 2023, and are signed on behalf of the board by:

D Lawal  
Trustee

---

The notes on pages 7 to 12 form part of these financial statements.

# Life Everlasting Parish

## Notes to the Financial Statements

Year ended 30 June 2022

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 71-75 Shelton Street, London, WC2H 9JQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2022

---

#### 3. Accounting policies *(continued)*

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Building fund	<u>37,619</u>	<u>37,619</u>	<u>31,168</u>	<u>31,168</u>

#### 5. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	265	4
Operating lease rentals	<u>2,660</u>	<u>3,105</u>

#### 6. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2022

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#### 7. Trustee remuneration and expenses

No trustee has been paid remuneration from employment with the charity.

#### 8. Tangible fixed assets

	<b>Equipment</b> £
<b>Cost</b>	
At 1 July 2021 and 30 June 2022	1,059
<b>Depreciation</b>	
At 1 July 2021	–
Charge for the year	265
<b>At 30 June 2022</b>	<u>265</u>
<b>Carrying amount</b>	
At 30 June 2022	<u>794</u>
At 30 June 2021	<u>1,059</u>

#### 9. Creditors: amounts falling due within one year

	<b>2022</b> £	2021 £
Accruals and deferred income	<u>3,000</u>	<u>3,000</u>

#### 10. Creditors: amounts falling due after more than one year

	<b>2022</b> £	2021 £
Trade creditors	<u>450</u>	<u>450</u>

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2022

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#### 11. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
General funds	–	37,619	(36,337)	1,282
Unrestricted fund 68 - desc in a/cs	80,390	–	–	80,390
	<u>80,390</u>	<u>37,619</u>	<u>(36,337)</u>	<u>81,672</u>

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
General funds	–	31,168	(33,172)	(2,004)
Unrestricted fund 68 - desc in a/cs	82,394	–	–	82,394
	<u>82,394</u>	<u>31,168</u>	<u>(33,172)</u>	<u>80,390</u>

# **Life Everlasting Parish**

## **Management Information**

**Year ended 30 June 2022**

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**The following pages do not form part of the financial statements.**

# Life Everlasting Parish

## Detailed Statement of Financial Activities

Year ended 30 June 2022

---

	<b>2022</b>	2021
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Building fund	37,619	31,168
	<u>          </u>	<u>          </u>
<b>Total income</b>	<u>37,619</u>	<u>31,168</u>

# Life Everlasting Parish

## Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2022

---

	<b>2022</b>	2021
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - depreciation	265	4
	<u>          </u>	<u>          </u>
<b>Costs of raising donations and legacies - Other type 1</b>		
Events	2,660	3,105
Rent	22,645	22,750
Telephone	510	422
Other office costs	–	850
IT cost	166	182
Welfare	–	250
Security system	892	759
Missionary	8,600	3,900
Accountancy fees	450	450
Donation	149	500
	<u>36,072</u>	<u>33,168</u>
	<u>          </u>	<u>          </u>
<b>Costs of raising donations and legacies</b>	<u>36,337</u>	<u>33,172</u>

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**LIFE EVERLASTING PARISH**

England & Wales - Charity number 1179648

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# Accounts

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**Life Everlasting Parish**  
**Unaudited Financial Statements**  
**30 June 2021**

**CARRINGTON BLAKE ACCOUNTANCY**

First Floor  
South Quay Building  
77 Marsh Wall  
London  
United Kingdom  
E14 9SH

# Life Everlasting Parish

## Financial Statements

Year ended 30 June 2021

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>11</b>
Notes to the detailed statement of financial activities	<b>12</b>

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# Life Everlasting Parish

## Trustees' Annual Report

Year ended 30 June 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

### Reference and administrative details

**Registered charity name** Life Everlasting Parish

**Charity registration number** 1179648

**Principal office** 71-75 Shelton Street  
London  
WC2H 9JQ

### The trustees

J Aduba  
H Adegoke  
J Shobande

**Independent examiner** Carrington Blake Accountancy Ltd

### Objectives and activities

The principal purpose of the church is the advancement of the Christian faith. The Church may also advance education, relieve need and carry out other charitable purposes in the United Kingdom.

Life Everlasting Parish continues to worship as a small fellowship. We promote the gospel of Jesus Christ through praise, worship and the teaching and preaching of God's word. We show God's love by living as Christ's ambassadors within our local community, doing, helping and providing as much as we can offer in His name, as individuals and as a congregation. We also maintain our ministry to the vulnerable with prayer, comfort, companionship and spiritual and practical needs. Ensuring that our worship is appropriate and available for all ages and abilities.

### Achievements and performance

The period from re-opening the Church had been a steady flow, the average attendance to our Sunday services averaged 20/25 and then tapered down slowly from the uncertainty of the Omicron strain in the latter part of the year. Week-day services had a major decline. The Pandemic had some impact on our numbers of attendees due to age and a reluctance to meet in large groups.

Amongst these, finance has been a concern. Giving has dropped enormously as can be seen in these accounts, against preceding years, The Statement of Financial Activities demonstrates the huge fall in income meant that Church had to prioritise expenditure very carefully and that has had a significant and entirely negative impact on our ability to hold some community events such as Street Revival and Black History Month, which were not held for the first time since the existence of the Church.

Whilst there will be many churches in much the same financial position, it is essential that as the situation returns to what will necessarily be a new normal, the Council and Government takes on board what is required for Life Everlasting Parish to thrive in its constituency.

The trustees have regard to the guidance issued by the Charity Commission on public benefit and believe this is illustrated by the Church's service to the welfare of the elderly members of the surrounding community (outside our church) and to the younger members through the youth organisations.

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# Life Everlasting Parish

## Trustees' Annual Report *(continued)*

**Year ended 30 June 2021**

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### **Financial review**

The financial activities of the Church mainly comprise unrestricted grants and donations. Restricted donations require that the funds be used in a specific way or for a specific purpose by the Church. However, the church had no restricted funds during the financial year under review. All unrestricted funds go towards the operating expenses of the church.

The major source of income is the voluntary contributions of members during church services, harvest and specific project appeals. In summary, the finances of the church faced many challenges - especially due to Covid-19.

Due to the effects of the pandemic the move to a new premise was not possible as reserved fund had to be used. The Church are in dire need to find somewhere which is more affordable and conducive to carry out the community activities and outreach.

The aim is to continue to build on the successes achieved in the past years in prayer ministry, evangelism, youth and church activities and caring for the vulnerable in the community and continuing our reserves policy to ensure that operations are not jeopardised in the short term and that the long-term aims are met.

The trustees' annual report was approved on 10 May 2022 and signed on behalf of the board of trustees by:

J Aduba  
Trustee

# Life Everlasting Parish

## Independent Examiner's Report to the Trustees of Life Everlasting Parish

Year ended 30 June 2021

---

I report to the trustees on my examination of the financial statements of Life Everlasting Parish ('the charity') for the year ended 30 June 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

" the accounting records were not kept in accordance with section 130 of the Charities Act; or

" the accounts did not accord with the accounting records; or

" 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

Carrington Blake Accountancy Ltd  
Independent Examiner

3 South Quay Building  
4 77 Marsh Wall  
London  
E14 9SH

18 May 2022

# Life Everlasting Parish

## Statement of Financial Activities

Year ended 30 June 2021

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		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	31,168	31,168	32,655
<b>Total income</b>		<u>31,168</u>	<u>31,168</u>	<u>32,655</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies		33,172	33,172	31,208
<b>Total expenditure</b>		<u>33,172</u>	<u>33,172</u>	<u>31,208</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(2,004)</u>	<u>(2,004)</u>	<u>1,447</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		82,394	82,394	80,947
<b>Total funds carried forward</b>		<u>80,390</u>	<u>80,390</u>	<u>82,394</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 9 form part of these financial statements.

# Life Everlasting Parish

## Statement of Financial Position

30 June 2021

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	8	–	4
<b>Current assets</b>			
Cash at bank and in hand		83,840	85,790
<b>Creditors: amounts falling due within one year</b>	9	3,000	3,000
<b>Net current assets</b>		<u>80,840</u>	<u>82,790</u>
<b>Total assets less current liabilities</b>		80,840	82,794
<b>Creditors: amounts falling due after more than one year</b>	10	450	400
<b>Net assets</b>		<u>80,390</u>	<u>82,394</u>
<b>Funds of the charity</b>			
Unrestricted funds		80,390	82,394
<b>Total charity funds</b>	11	<u>80,390</u>	<u>82,394</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2022, and are signed on behalf of the board by:

J Aduba  
Trustee

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The notes on pages 6 to 9 form part of these financial statements.

# Life Everlasting Parish

## Notes to the Financial Statements

Year ended 30 June 2021

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated.

The address of the principal office is 71-75 Shelton Street, London, WC2H 9JQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2021

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2021

---

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Building fund	31,168	31,168	7,263	7,263
Collections	–	–	3,454	3,454
Tithes	–	–	13,017	13,017
Touring funds	–	–	757	757
Other donations	–	–	8,164	8,164
	<u>31,168</u>	<u>31,168</u>	<u>32,655</u>	<u>32,655</u>

#### 5. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	4	128
Operating lease rentals	<u>3,105</u>	<u>1,892</u>

#### 6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021 £	2020 £
-----------	-----------

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 7. Trustee remuneration and expenses

No trustee has been paid remuneration from employment with the charity.

# Life Everlasting Parish

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

### 8. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 July 2020 and 30 June 2021	516
<b>Depreciation</b>	
At 1 July 2020	512
Charge for the year	4
<b>At 30 June 2021</b>	<b>516</b>
<b>Carrying amount</b>	
At 30 June 2021	–
At 30 June 2020	4

### 9. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,000	3,000

### 10. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Trade creditors	450	–
Accruals and deferred income	–	400
	<u>450</u>	<u>400</u>

### 11. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
General funds	–	31,168	(33,172)	(2,004)
Unrestricted fund 68 - desc in a/cs	82,394	–	–	82,394
	<u>82,394</u>	<u>31,168</u>	<u>(33,172)</u>	<u>80,390</u>

  

	At 1 July 2019 £	Income £	Expenditure £	At 30 June 2020 £
General funds	–	32,655	(31,208)	1,447
Unrestricted fund 68 - desc in a/cs	80,947	–	–	80,947
	<u>80,947</u>	<u>32,655</u>	<u>(31,208)</u>	<u>82,394</u>

# **Life Everlasting Parish**

## **Management Information**

**Year ended 30 June 2021**

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**The following pages do not form part of the financial statements.**

# Life Everlasting Parish

## Detailed Statement of Financial Activities

Year ended 30 June 2021

---

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Building fund	31,168	7,263
Collections	–	3,454
Tithes	–	13,017
Touring funds	–	757
Other donations	–	8,164
	<hr/> 31,168	<hr/> 32,655
<b>Total income</b>	<hr/> 31,168	<hr/> 32,655

# Life Everlasting Parish

## Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2021

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	2021 £	2020 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - depreciation	4	128
	<hr/>	<hr/>
<b>Costs of raising donations and legacies - Other type 1</b>		
Events	3,105	1,892
Rent	22,750	19,000
Rates & water	–	927
Repairs & maintenance	–	270
Telephone	422	580
Other office costs	850	527
IT cost	182	–
Printing, Postage & Stationery	–	44
Welfare	250	60
Security system	759	809
Missionary	3,900	4,072
Instrumentalist	–	2,350
Diocese	–	150
Accountancy fees	450	399
Donation	500	–
	<hr/>	<hr/>
	33,168	31,080
	<hr/>	<hr/>
<b>Costs of raising donations and legacies</b>	33,172	31,208
	<hr/>	<hr/>

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