

LIVING GOD GOSPEL CHURCH

England & Wales - Charity number 1191093

Details

Other names RESURRECTION CHRISTIAN CENTRE

Status Registered

Legal form CIO

Registered 2020-09-01

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

Contact

Address 14 Fourth Avenue
Bristol
BS7 0RW

Phone 07929341509

Email mnwaki@mitaxconsulting.co.uk

Website www.livinggodgospelchurch.org

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE CHRISTIAN FAITH TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION, PROVIDING PASTORAL CARE AND CARRYING OUT OUTREACH WORK IN THE COMMUNITY

Activities: The Objects of the Living God Gospel Church: To advance the Christian religion for the benefit of the public and in particular but without limiting through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature to enlighten others about the Christian religion. The prevention or relief of poverty Organised effective courses

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£14,077	£14,520	-	-
2024-03-31	£21,507	£21,382	-	-
2023-03-31	£28,000	£34,000	-	-
2022-03-31	£37,792	£41,757	-	-
2021-03-31	£12,741	£1,773	-	-

Trustees

Name	Role	Appointed
MICHAEL NWAKI M.SC	Chair	2020-03-30
Andrew Benson Egbirhemhon		2020-03-30
EUNICE NWAKI		2020-03-30
Jacqueline Opara		2020-03-30

LIVING GOD GOSPEL CHURCH

England & Wales - Charity number 1191093

Accounts

ANNUAL REPORT

FOR YEAR ENDING 2025

LIVING GOD GOSPEL CHURCH
REGISTERED CHARITY NUMBER: 1191093.

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Living God Gospel Church Annual Report 2025

The Trustees present their Annual Report and the financial statements of Living God Gospel Church for the year ended 31 December 2025. The Trustees have prepared this report in accordance with the Charities Act 2011 and have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102).

The report outlines the charity's objectives, activities, governance, and financial performance during the year and demonstrates how the charity has continued to operate for the public benefit.

Reference and Administration

The Living God Gospel Church is a Registered Charity (no. 1191093) currently operating at Elm Park Leisure Centre, Elm Park, Filton, Bristol BS34 7PS. The public register may be accessed via the Charity Commission website and includes the Trustees' Annual Reports.

The members of the church workers committee and board of trustees from 1 January 2020 until the date of this report were:

Incumbent	Pastor Michael Nwaki (Chair)	
Church Worker Committee	Mrs. Evelyn Egbirhemhon (Treasurer) Evangelist Andrew Benson Egbirhemhon Mrs. Eunice Nwaki	
Church Board of Trustee	Pastor Michael Nwaki Evangelist Andrew Benson Egbirhemhon Mrs. Jacqueline Fensome Mrs. Eunice Nwaki (Secretary)	
Banker	Lloyds Bank PLC, Bristol, United Kingdom	
Correspondence Address	14 Fourth Avenue, Filton Bristol, South Gloucestershire BS7 0RW	

Objectives and Activities

The primary objective of Living God Gospel Church is the **advancement of the Christian faith** in accordance with its Constitution and Statement of Beliefs, for the benefit of the public in the United Kingdom and beyond.

To fulfil this objective, the church delivers regular worship services, prayer meetings, teaching sessions, pastoral care, and community-based activities. All services and events are open to both Christians and non-Christians, and participation is not restricted by membership.

Throughout the year, the church continued to evaluate its activities to ensure alignment with its charitable purpose while responding responsibly to changing operational and financial circumstances.

Achievements and Performance

During the reporting year, Living God Gospel Church continued to advance its charitable objectives through worship, teaching, pastoral care, outreach, and community engagement. Despite operating within financial constraints and changes to venue arrangements, the church delivered a range of activities that demonstrated both resilience and growing public engagement.

Advancement of Christian Faith and Education

The church maintained regular Sunday Worship Services and Friday Prayer Meetings, providing consistent opportunities for worship, biblical teaching, prayer, and fellowship. Following a review of attendance and sustainability, midweek Bible study services were discontinued toward the end of the year, with teaching elements instead being incorporated into Sunday services to better reflect congregational engagement and resource stewardship.

Throughout the year, a number of faith-based gatherings and seasonal services were held, including prayer-focused meetings, thanksgiving services, and end-of-year worship events. These gatherings supported spiritual growth and discipleship within the church community.

Growth in Engagement and Participation

A significant development during the year was the increased level of engagement across the church's major events and outreach activities.

For the first time, the church delivered a youth-focused worship and teaching conference titled *Sounds of Awakening*. The event was well attended and marked a step forward in engaging young people and young adults in spiritually focused gatherings centred on worship, prayer, and biblical teaching.

Building on this momentum, the church also launched *Bethel Nights*, a worship and prayer-centred initiative. These gatherings consistently attracted attendance levels higher than those previously experienced by the church, indicating growing participation and appetite for extended times of worship and prayer.

The church's annual **Christmas Carol Service**, which remains a core outreach activity and a key point of connection with the wider community, recorded its highest attendance to date. This event continues to serve as an important opportunity to engage members of the public who may not otherwise attend church services.

Together, these developments reflect both increased demand for the church's activities and the effectiveness of its approach to outreach, worship, and discipleship.

Community Engagement and Pastoral Care

The church continued to prioritise community connection and pastoral support throughout the year. A **Family Day BBQ** event was held in a public setting and opened to the wider community at no cost. The event provided free food, recreational activities, and opportunities for social interaction, contributing to community cohesion and fellowship.

Pastoral capacity was strengthened during the year through the recognition and ordination of additional ministers from within the congregation. This enabled pastoral responsibilities to be shared more effectively and supported the ongoing provision of spiritual care.

Men's and Women's fellowship sessions also continued, although at a reduced frequency due to financial considerations. These gatherings remained valuable spaces for teaching, encouragement, and mutual support.

Education, Skills Development, and Relief of Need

In furtherance of its charitable objectives, the church delivered free skills-based training initiatives aimed at supporting individuals seeking employment and personal development. These included short vocational and professional development programmes offered at no cost to participants.

While some planned initiatives were postponed due to financial limitations, the church remains committed to reintroducing and expanding such programmes when resources allow. Planning is ongoing to support education, employability, and life skills through future initiatives and potential funding opportunities.

Pastoral care remained central to the church's mission, with ongoing prayer and support provided to individuals facing challenges related to health, finances, family life, and emotional wellbeing.

Financial Review

The church is funded entirely through voluntary giving, including tithes, offerings, and donations. Income and expenditure for the year were closely monitored to ensure responsible financial management.

Despite operating within a constrained financial environment, the church met its core obligations and concluded the year with a modest surplus/deficit. The Trustees continued to prioritise essential ministry activities while managing historical liabilities arising from previous premises.

Outstanding liabilities relate primarily to legacy property costs and statutory charges. The church has implemented a structured repayment plan and continues to make regular payments toward reducing these balances. The Trustees remain committed to clearing all outstanding obligations in a responsible and transparent manner.

Brief Statement of the Charities Policy on Reserves

The Trustees' policy is to maintain sufficient unrestricted reserves to support ongoing operations and respond to unforeseen costs.

At the year end:

- **General funds** were held for day-to-day operations.
- No **designated, restricted, or endowment** funds were in place.

Reserves are reviewed regularly in light of operational needs and financial commitments.

Investment Reserve Policy

The church does not currently hold investment assets. Funds are held in UK-based bank accounts and are used to support charitable activities. The Trustees may review this policy should surplus reserves be allowed in future years.

Structure Governance and Management

Living God Gospel Church is governed by its Board of Trustees, who are responsible for ensuring compliance with charity law, safeguarding assets, and overseeing strategy and risk management.

The Trustees are supported by volunteer committees overseeing key areas, including:

- Finance and Treasury
- Worship and Ministry
- Pastoral Care
- Teaching and Discipleship
- Media and Communications

Regular reviews ensure that governance structures remain effective and appropriate for the size and activities of the charity.


Conclusion

The Trustees wish to express sincere thanks to all volunteers, members, and supporters who have contributed their time, skills, and resources throughout the year. Many contributions are given quietly and without recognition, yet they play a vital role in sustaining the church's mission and community impact.

The Trustees remain grateful for this commitment and look forward with faith, wisdom, and accountability as the church continues its work.

Signed on Behalf of Charity Trustees

Name: Michael Nwaki Position: Chair, Board of Trustee

Signed:  Date: 28-01-2026

Financial Statements

Statement of Financial Activities

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Income					
Donations, Tithe and Offering	14,076.72	0.00	0.00	14,076.72	21,507.26
Charitable Activities	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Total Income	14,076.72	0.00	0.00	14,076.72	21,507.26
Expenditure					
Rentage (Old Venue)	0.00	0.00	0.00	0.00	12,387.41
Service Charge	0.00	0.00	0.00	0.00	0.00
Hall Hire (New Venues)	3,528.00	0.00	0.00	3,528.00	2,842.00
Charitable Activities	5,749.69	0.00	0.00	5,749.69	2,983.00
Others (Baillif & Council Tax)	5,241.98	0.00	0.00	5,241.98	3,170.00
Total Expenditure	14,519.67	0.00	0.00	14,519.67	21,382.41
Gains/Losses on Investment Assets					
Gross transfer between funds (in)	0.00	0.00	0.00	0.00	0.00
Gross transfer between funds (out)	0.00	0.00	0.00	0.00	0.00
Other recognised gains/losses	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-442.95	0.00	0.00	-442.95	124.85
Total Funds Brought Forward	845.74	0.00	0.00	845.74	720.89
Total Funds Carried Forward	402.79	0.00	0.00	402.79	845.74

Balance Sheet as of December 31st, 2025

	Total Funds (£)	Prior Year Funds (£)
Fixed Assets (Investments)	0.00	0.00
Current Asset (Cash at Bank or in-hand)	402.79	845.74
Liabilities: Creditors (Amount falling due in one-year)	(6,962.71)	(12,011.37)
Net Current Assets less current Liabilities	0.00	0.00
Funds of Church	402.79	845.74

Statement of Assets and Liabilities

INVESTMENTS	THIS YEAR (£)	LAST YEAR (£)
GENERAL FUNDS (UNRESTRICTED)	0.00	0.00
DEVELOPMENT FUND (DESIGNATED)	0.00	0.00
CHURCH HOUSE CHARITY NO. (RESTRICTED)	0.00	0.00
TOTAL	0.00	0.00

Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Book Stall Sales	0.00	0.00	0.00	0.00	0.00
Church Lettings	0.00	0.00	0.00	0.00	0.00
Donations, Tithe and Offering	14,076.72	0.00	0.00	14,076.72	21,507.26
Food Bank Sales	0.00	0.00	0.00	0.00	0.00
Funding	0.00	0.00	0.00	0.00	0.00
Gift Aid	0.00	0.00	0.00	0.00	0.00
Grant (HMRC)	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Tax Recovered	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	14,076.72	0.00	0.00	14,076.72	21,507.26

Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Hire / Rentage	3,528.00	0.00	0.00	3,528.00	15,229.41
Administration	538.32	0.00	0.00	538.32	0.00
Debts	5,241.98	0.00	0.00	5,241.98	3,170.00
Charitable Activities					
Christmas Carol	1,249.22	0.00	0.00	1,249.22	1,150.00
Conferences & Ministry	2,601.04	0.00	0.00	2,601.04	909.00
Donations	150.00	0.00	0.00	150.00	0.00
Evangelism / Family Day BBQ	300.00	0.00	0.00	300.00	300.00
Men's/Women's Fellowship	70.00	0.00	0.00	70.00	0.00
Programming Bootcamp	0.00	0.00	0.00	0.00	0.00
Publicity and Marketing	217.11	0.00	0.00	217.11	0.00
Sunday Service Refreshments	624.00	0.00	0.00	624.00	624.00
Total	14,519.67	0.00	0.00	14,519.67	21,382.41

The Financial Statements were approved by the Trustees:

Name: Michael Nwaki Position: Chair, Board of trustee

Signed:  Date: 28-01-2026

Notes to the Financial Statements

The Living God Gospel Church, to the financial statements 31 December 2025.

Summary of Significant Accounting Policies

General Information and Basis of Preparation

The Living God Gospel Church, Bristol, is a registered charity in England within the United Kingdom. The nature of the charity's operations and principal activities are that of a corporate body established by the Church of England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling (£), which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted Funds – Available for use at the discretion of the trustees in furtherance of the general objectives of the charity and not designated for other purposes.

Designated Funds – Comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted Funds – These funds must be used in accordance with specific restrictions imposed by donors or fundraising campaigns.

Endowment Funds – These assets must be held permanently by the charity, with income generated available for unrestricted or restricted purposes as defined.

The accounts include all transactions, assets, and liabilities for which the Board of Trustees is responsible. The financial statements do not include accounts of church groups affiliated with external bodies or funds that belong to individual members.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares.

It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Investments

The church does not currently hold investment assets. Should any arise, they will be measured at fair value where possible, or at cost if fair value cannot be determined.

Debtors and Creditors (Receivable/Payable Within One Year)

Debtors and creditors are recorded at transaction price unless stated otherwise. Any impairment losses are recognised in expenditure.

Liabilities and Debt Management

As of 31 December 2025, the church has continued to make steady progress in reducing its outstanding liabilities through consistent and structured repayments.

During the financial year, the church fully settled all outstanding bailiff-related liabilities arising from historic council tax enforcement action. While the original balance reported in the previous year was £1,048.66, the total amount paid to clear the liability during the year was £1,641.98, reflecting additional statutory enforcement fees and charges applied by the bailiffs. As a result, the balance outstanding at the year end is £0.

The remaining liabilities relate to rent and service charge arrears from the church's former premises. For clarity and simplicity in reporting, these amounts have been amalgamated into a single category. Throughout the year, the church has continued to make regular monthly repayments of £300, in line with the trustees' agreed debt reduction plan.

Breakdown of Outstanding Liabilities (as of 31 December 2025):

Description	Amount (£)
Rent & Service Charge Arrears (Previous Premises)	6,962.71
Bailiff Fees	0.00
Total Outstanding Liabilities	6,962.71

The trustees remain committed to settling all outstanding liabilities in a responsible and sustainable manner while ensuring that the church's activities, ministries, and outreach programmes continue without disruption.

The church's financial management strategy includes:

- Careful cash flow monitoring to ensure obligations are met as they fall due,
- Maintaining consistent monthly repayments toward outstanding liabilities,
- Ongoing engagement with creditors where appropriate, and
- Continued fundraising efforts to support debt reduction while sustaining core activities.

Designated, Restricted, and Endowment Funds

- Development Fund – No designated funds exist for development at present, but this may be considered in the future.
- Reordering Fund – No restricted reordering funds are currently allocated.
- Donations for External Causes – No collections were made for external causes during the reporting year.
- Endowment Funds – None currently exist.

LIVING GOD GOSPEL CHURCH

England & Wales - Charity number 1191093

Accounts

ANNUAL REPORT

FOR YEAR ENDING 2024

LIVING GOD GOSPEL CHURCH
REGISTERED CHARITY NUMBER: 1191093.

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Living God Gospel Church Annual Report 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and Administration

The Living God Gospel Church is a Registered Charity (no. 1191093) situated in Unit 5 Brabazon Office Park, Golf Course Lane, Filton, Bristol BS34 7PZ. The public register may be accessed via the Charity Commission website and includes the Trustees' Annual Reports.

The members of the church workers committee and board of trustees from 1 January 2020 until the date of this report were:

Incumbent	Pastor Michael Nwaki (Chair)	
Church Worker Committee	Mrs. Evelyn Egbirhemhon (Treasurer) Mr Martin Ritchings (Assistant Treasurer) Evangelist Andrew Benson Egbirhemhon Mrs. Eunice Nwaki	
Church Board of Trustee	Pastor Michael Nwaki Evangelist Andrew Benson Egbirhemhon Mrs. Jacqueline Fensome Mrs. Eunice Nwaki (Secretary)	
Banker	Lloyds Bank PLC, Bristol, United Kingdom	
Correspondence Address	14 Fourth Avenue, Filton Bristol, South Gloucestershire BS7 0RW	

Objectives and Activities

The primary objective of Living God Gospel Church is established in the advancement of the Christian Faith, in accordance with the Statement of Beliefs in the Constitution, for the benefit of the public in the United Kingdom and elsewhere.

To fulfil this objective at the basic level, regular prayer meetings are held throughout the year where Living God Gospel Church members and others interested can worship, pray, receive teaching, and participate in discussions of the faith. In addition to this, various other activities and events were also held throughout the year. These activities are listed in the Achievements and Performance section.

All activities and events are available to Christians and non-Christians, regardless of whether they are members or not, everyone is welcome.

Achievements and Performance

There have been notable achievements throughout the past, below shows how each one was achieved in line with our objectives as a Charity:

Advance education based on Christian principles

We were well on our way to fulfilling our last year's targets, but due to financial constraints, we could no longer afford the rent at our previous address, so we had to postpone certain events. However, we were still able to hold our Christmas Carol service successfully, and this time, it was held in a bigger venue. Free online tickets were at their highest, and the event was actually sold out.

We stopped holding Wednesday Bible Study services in November, as attendance was low, and the congregation preferred to incorporate this element into the Sunday Morning Service. However, our Friday Prayer Services and Sunday Worship Services continued regularly. Currently, we are hiring Active Nation Filton for these gatherings while maintaining a great relationship with Filton Community Centre, using their facilities sporadically.

Various meetings and conferences were organised during the year to promote the Christian Faith, including Women's Day Service, Easter Conference, Prayer Conference, Thanksgiving Service, Christmas Day Service, and Watch Night "Crossover" Service. The Evangelism team continued their outreach efforts, preaching the Gospel in various locations, including streets and shopping centres, and distributing literature to enlighten others about Christianity. Progress is still being made towards producing our very own literature on the Christian faith.

In 2025, we aim to run a Youth and Young Adults Conference to further engage and encourage spiritual growth among young people.

Bringing Hope to the Community

We were also able to hold our Family Day BBQ this year, which was an exciting opportunity for fellowship and community bonding. The event was opened to the public free of charge, held in a public park, and offered free food to all who were interested. We also played games, including a dance-off and football, which helped promote community bonding and exercise participation.

In December, we took steps to strengthen pastoral support by ordaining two new ministers from our congregation who had grown spiritually, allowing us to share the pastoral workload more effectively and continue providing spiritual guidance. Additionally, we are exploring discipleship programmes to further develop our teams.

Women's and Men's Breakfast sessions were also successfully held this year, although with a slight reduction in frequency due to financial constraints. Instead of the previous format of one Women's Breakfast and three Men's Breakfasts, we held two of each. While the Church typically sponsors these events, this year, attendees were asked to cover their own breakfast costs due to the financial situation.

The prevention or relief of poverty through organised effective courses:

We ran a free software testing programme for church members who were interested, lasting several weeks, as well as a 2-3 week welding course to teach job seekers how to weld. These initiatives were possible due to the pastor's expertise in these fields, but in the future, we aim to hire external professionals to reduce the load on the pastor and ensure sustainability.

Additionally, we hope to introduce CV writing workshops and other career development sessions to further equip individuals for employment opportunities.

Due to financial difficulties, we had to postpone our youth programming bootcamp, which was initially planned to continue. Nevertheless, we remain committed to reintroducing such initiatives when financially viable.

Our pastoral care remains a key focus, ensuring that we provide physical, spiritual, and emotional support to our congregation and beyond. Through our Sunday Services and prayer meetings, we continue to witness breakthroughs in areas such as health, finances, and family issues, reaffirming our commitment to supporting those in need.

As we look ahead, we pray for financial stability, growth, and the ability to expand our initiatives, continuing to make a meaningful impact within the Church and the wider community.

In 2025, as we focus on stabilising our financial position and gradually repaying debts, we are prioritising upskilling and preparing those interested, with a particular emphasis on the youth and young adults. In line with this, we plan to run a six-week GCSE Maths programme once a week in Spring, aimed at preparing students who are currently failing their exams, positioning them to pass successfully. While this initiative primarily benefits those attending the Church, we will also open it up to the public free of charge and actively advertise it as such. We also intend to apply for funding to ensure the continuity of this programme.

Financial Review

The church is entirely financed through freewill giving, tithes, and offerings from the church members. Overall, the tithes, offerings, and donations from the members of the church by 31st of December 2024, stood at a total of £21,507.26 (twenty-one thousand, five-hundred and seven pounds and twenty-six pence only). In the same year, the total expenses of the church amounted to a total of £21,382.41 (twenty-one thousand, three-hundred and eighty-two pounds and forty-one pence only). Overall, this year, we had a total net profit of £124.85 (one hundred and twenty-four pounds and eighty-five pence only).

As of 31st December 2024, the church's financial position showed total funds of £845.74. However, the church currently has liabilities amounting to £12,011.37, primarily consisting of outstanding rent, estate management charges, and service fees from the old building, as well as a remaining balance on previously unrecognised council tax arrears. The church has been making regular repayments of £300 per month since October 2024, reducing its outstanding debts by £900 so far. The trustees are committed to continuing these repayments and increasing contributions where possible to fully settle the remaining liabilities over time.

Brief Statement of the Charities Policy on Reserves

The Trustee may have care of several types of funds.

1. General – those available by any means and accessible to be used for the general purposes of the church. As of 31st December 2024, general funds available for use amounted to £845.74.
2. Designated – none.
3. Restricted – none.
4. Endowment – none (2024: £Nil).

Investment Reserve Policy

Our reserves are kept in the bank, however there are several needs for financial funding of programs that would benefit the body of Jesus Christ and the UK populace at large. Many of these activities are severely underfunded, and future plans include expanding access to this programming bootcamp to further provide skills, preparing youth for the working environment.

Structure Governance and Management

The Board of Trustee is a corporate body of the church. It operates under the charity commission rules, regulations and powers to oversee and regulate the overall church activities.

The Board of Trustee appoints several volunteers on the committee. As required by law, there is a Standing Committee with power to look at the overall church activities. There are five other Committees, namely (i) Finance and treasury, (ii) Bible study, (iii) Pastoral, (iv) Worship, and (v) media development. The reports of each committee are considered by the trustee.

Conclusion

A final note is added to thank all who have contributed to the well-being of the life of the church by giving of time and expertise, often at considerable personal cost, as part of unspoken mission giving. This often has unrecognised significant financial benefits but is much concerned with our sense of community, affirming faith, and exercising the mission and ministry of the whole people of God.

Signed on Behalf of Charity Trustees

Name: _____ Position: _____

Signed: _____ Date: _____

Financial Statements

Statement of Financial Activities

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Income					
Donations, Tithe and Offering	21,507.26	0.00	0.00	21,507.26	16,201.57
Charitable Activities	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	12,242.00
Total Income	21,507.26	0.00	0.00	21,507.26	28,443.57
Expenditure					
Rentage (Old Venue)	12,387.41	0.00	0.00	12,387.41	22,000.18
Service Charge	0.00	0.00	0.00	0.00	6,250.00
Hall Hire (New Venues)	2,842.00	0.00	0.00	2,842.00	0.00
Charitable Activities	2,983.00	0.00	0.00	2,983.00	6,062.79
Others (Baillif & Council Tax)	3,170.00	0.00	0.00	3,170.00	0.00
Total Expenditure	21,382.41	0.00	0.00	21,382.41	34,312.97
Gains/Losses on Investment Assets					
Gross transfer between funds (in)	0.00	0.00	0.00	0.00	0.00
Gross transfer between funds (out)	0.00	0.00	0.00	0.00	0.00
Other recognised gains/losses	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	0.00	0.00	0.00	124.85	-5,869.40
Total Funds Brought Forward	0.00	0.00	0.00	720.89	6,590.29
Total Funds Carried Forward	0.00	0.00	0.00	845.74	720.89

Balance Sheet as of December 31st, 2024

	Total Funds (£)	Prior Year Funds (£)
Fixed Assets (Investments)	0.00	0.00
Current Asset (Cash at Bank or in-hand)	845.74	720.89
Liabilities: Creditors (Amount falling due in one-year)	(12,011.37)	0.00
Net Current Assets less current Liabilities	0.00	0.00
Funds of Church	845.74	720.89

Statement of Assets and Liabilities

INVESTMENTS	THIS YEAR (£)	LAST YEAR (£)
GENERAL FUNDS (UNRESTRICTED)	0.00	0.00
DEVELOPMENT FUND (DESIGNATED)	0.00	0.00
CHURCH HOUSE CHARITY NO. (RESTRICTED)	0.00	0.00
TOTAL	0.00	0.00

Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Book Stall Sales	0.00	0.00	0.00	0.00	0.00
Church Lettings	0.00	0.00	0.00	0.00	0.00
Donations, Tithe and Offering	21,507.26	0.00	0.00	21,507.26	16,201.57
Food Bank Sales	0.00	0.00	0.00	0.00	0.00
Funding	0.00	0.00	0.00	0.00	0.00
Gift Aid	0.00	0.00	0.00	0.00	12,242.00
Grant (HMRC)	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Tax Recovered	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	21,507.26	0.00	0.00	21,507.26	28,443.57

Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Hire / Rentage	15,229.41	0.00	0.00	15,229.41	22,000.18
Service Charge	0.00	0.00	0.00	0.00	6,250.00
Others	3,170.00	0.00	0.00	3,170.00	0.00
Charitable Activities					
Christmas Carol	1,150.00	0.00	0.00	1,150.00	1,833.67
Conferences & Ministry	909.00	0.00	0.00	909.00	2,962.63
Donations	0.00	0.00	0.00	0.00	50.00
Evangelism / Family Day BBQ	300.00	0.00	0.00	300.00	56.24
Men's/Women's Fellowship	0.00	0.00	0.00	0.00	150.68
Programming Bootcamp	0.00	0.00	0.00	0.00	175.81
Publicity and Marketing	0.00	0.00	0.00	0.00	365.71
Sunday Service Refreshments	624.00	0.00	0.00	624.00	468.05
Total	21,382.41	0.00	0.00	21,382.41	41,757.19

The Financial Statements were approved by the Trustees on _____.

Signed: _____ Name: _____ Position: _____

Signed: _____ Name: _____ Position: _____

Notes to the Financial Statements

The Living God Gospel Church, to the financial statements 31 December 2024.

Summary of Significant Accounting Policies

General Information and Basis of Preparation

The Living God Gospel Church, Bristol, is a registered charity in England within the United Kingdom. The nature of the charity's operations and principal activities are that of a corporate body established by the Church of England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling (£), which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted Funds – Available for use at the discretion of the trustees in furtherance of the general objectives of the charity and not designated for other purposes.

Designated Funds – Comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted Funds – These funds must be used in accordance with specific restrictions imposed by donors or fundraising campaigns.

Endowment Funds – These assets must be held permanently by the charity, with income generated available for unrestricted or restricted purposes as defined.

The accounts include all transactions, assets, and liabilities for which the Board of Trustees is responsible. The financial statements do not include accounts of church groups affiliated with external bodies or funds that belong to individual members.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares.

It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Investments

The church does not currently hold investment assets. Should any arise, they will be measured at fair value where possible, or at cost if fair value cannot be determined.

Debtors and Creditors (Receivable/Payable Within One Year)

Debtors and creditors are recorded at transaction price unless stated otherwise. Any impairment losses are recognised in expenditure.

Liabilities and Debt Management

As of 31 December 2024, the church has total liabilities amounting to £12,011.37. This is primarily due to outstanding debts from a previous church building, including unpaid rent, estate management charges, and bailiff fees for repossession. A breakdown of the liabilities is as follows:

Description	Amount (£)
Rent & Estate Management Charges (Up to 25 July 2024)	6,124.85
Service Charges (Up to 25 July 2024)	4,437.86
Bailiff's Fees for Repossession (25 July 2024)	1,048.66
Total Outstanding Liabilities	11,611.37

Additionally, the church was previously unaware of council tax arrears, which led to enforcement action by bailiffs. Initially, the amount owed to the bailiffs was £4,470, but the church has made substantial payments, reducing the outstanding amount to £1,300.

The trustees have committed to gradually settling these debts and have been making monthly payments of £300 since October 2024. This has already reduced the liabilities by £900, and there are plans to increase repayment contributions where possible to clear the outstanding balances over time.

The financial strategy includes careful cash flow management, continued negotiations with creditors, and increased fundraising efforts to accelerate debt clearance while maintaining church operations and outreach programs.

Designated, Restricted, and Endowment Funds

- Development Fund – No designated funds exist for development at present, but this may be considered in the future.
- Reordering Fund – No restricted reordering funds are currently allocated.
- Donations for External Causes – No collections were made for external causes during the reporting year.
- Endowment Funds – None currently exist.

LIVING GOD GOSPEL CHURCH

England & Wales - Charity number 1191093

Accounts

ANNUAL REPORT

FOR YEAR ENDING 2023

LIVING GOD GOSPEL CHURCH

REGISTERED CHARITY NUMBER: 1191093.

UNIT 5 BRABAZON OFFICE PARK, GOLF COURSE LANE, FILTON,
BRISTOL BS34 7PZ.

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Living God Gospel Church Annual Report 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and Administration

The Living God Gospel Church is a Registered Charity (no. 1191093) situated in Unit 5 Brabazon Office Park, Golf Course Lane, Filton, Bristol BS34 7PZ. The public register may be accessed via the Charity Commission website and includes the Trustees' Annual Reports.

The members of the church workers committee and board of trustees from 1 January 2020 until the date of this report were:

Incumbent	Pastor Michael Nwaki (Chair)	
Church Worker Committee	Mrs. Evelyn Egbirhemhon (Treasurer) Mr Martin Ritchings (Assistant Treasurer) Evangelist Andrew Benson Egbirhemhon Mrs. Eunice Nwaki	
Church Board of Trustee	Pastor Michael Nwaki Evangelist Andrew Benson Egbirhemhon Mrs. Jacqueline Fensome Mrs. Eunice Nwaki (Secretary)	
Banker	Lloyds Bank PLC, Bristol, United Kingdom	
Correspondence Address	Unit 5 Brabazon Office Park Golf Course Lane, Filton Bristol BS34 7PZ	

Objectives and Activities

The primary objective of Living God Gospel Church is established in the advancement of the Christian Faith, in accordance with the Statement of Beliefs in the Constitution, for the benefit of the public in the United Kingdom and elsewhere.

To fulfil this objective at the basic level, regular prayer meetings are held throughout the year where Living God Gospel Church members and others interested can worship, pray, receive teaching, and participate in discussions of the faith. In addition to this, various other activities and events were also held throughout the year. These activities are listed in the Achievements and Performance section.

All activities and events are available to Christians and non-Christians, regardless of whether they are members or not, everyone is welcome.

Achievements and Performance

There have been notable achievements throughout the past, below shows how each one was achieved in line with our objectives as a Charity:

1) **Advance education based on Christian principles:**

- a) Sustaining our weekly meetings: “Living in the Spirit” Wednesday Bible Studies, Friday Evening Prayer Meetings, and Sunday Worship Services, all seeing growth in attendance.
- b) Various meetings and conferences were organised during the year to promote the Christian Faith including Women’s Day Service, Easter Conference, Prayer Conference, Thanksgiving Service, Christmas Day Service and Watch Night “Crossover” Service.
- c) The Evangelism team regularly go out and preach the Gospel in a variety of locations, including streets and shopping centres, distributing literature on the Christian faith to enlighten others about Christianity. Progress is currently being made towards producing our very own literature on the Christian faith.
- d) Our Christmas Carol is a free annual music-centred event that essentially hosts an evening of praise, worship, and prayers to celebrate Christ in the city of Bristol. Our Christmas Carol is also an avenue for bringing people of diverse backgrounds and cultures from across the UK to celebrate our faith in Jesus Christ as the Saviour of the world whilst also encouraging community cohesion. This is also targeted at the vulnerable in the society, ensuring that they experience the Love of God during the Christmas season, with a buffet to feed all those in attendance.

2) **Bringing Hope to the Community:** Several activities throughout the year were planned with the community cohesion in mind.

- a) The Suicide Hotline continues to run for those in need of this. This charity aims to be part of the solution with regards to the suicide rate in the nation of United Kingdom.
- b) Following the success of our Men’s Fellowship, Women’s Breakfast was organised in March for the benefit of Women’s Mental Health. This provided an opportunity for those who may be experiencing loneliness to socialise, and bond with others within the local community. We also increased the frequency of our Men’s Breakfast, holding a total of 3 this year.
- c) Unfortunately, we couldn’t partake in previous events we held last year such as our regular Annual Family Outing or attending the local Universities Freshers’ Fair. This was generally due to lack of funds and as a result prioritising the rent of the location was necessary; this essentially provides the charity with the required based needed to achieve the basic form of bringing hope to the community, by providing a place of worship, prayer, and study for the propagation of the Christian Faith.

3) **The prevention or relief of poverty through organised effective courses:**

- a) Our successful programming bootcamp was held in the summer of the past year once again, with the course being enhanced and all those in attendance completed the course. We have been engaging with the opportunities to collaborate with other organisations and provide the funding necessary to enhance this course further in terms of specification and reach.
- b) The church continues to provide pastoral care physically, spiritually, and emotionally for its entire congregation, and many from outside the church. In our Sunday Services, we continue to see needs met as we pray corporately for health, financial and family issues.

Financial Review

The church is entirely financed through freewill giving, tithes, and offerings from the church members. Overall, the tithes, offerings, and donations from the members of the church together with the gift aid claimed by 31st of December 2023, stood at a total of £28,443.57 (twenty-eight thousand, four hundred and forty-three pounds and fifty-seven pence only). In the same year, the total expenses of the church amounted to a total of £34,312.97 (thirty-four thousand, three hundred and twelve pounds and ninety-seven pence only). Overall, this year, we had a total net spend of £5,869.40 (five thousand, eight hundred and sixty-nine pounds and forty pence only).

Brief Statement of the Charities Policy on Reserves

The Trustee may have care of several types of funds.

1. General – those available by any means and accessible to be used for the general purposes of the church. As of 31 December 2023, General funds amounted to minus £5,869.40.
2. Designated – none.
3. Restricted – none.
4. Endowment – none (2023: £Nil).

Investment Reserve Policy

Our reserves are kept in the bank, however there are several needs for financial fundings of programs that would benefit the body of Jesus Christ and the UK populace at large. Many of these activities are severely underfunded, and future plans include expanding access to this programming bootcamp to further provide skills, preparing youth for the working environment.

Structure Governance and Management

The Board of Trustee is a corporate body of the church. It operates under the charity commission rules, regulations and powers to oversee and regulate the overall church activities.

The Board of Trustee appoints several volunteers on the committee. As required by law, there is a Standing Committee with power to look at the overall church activities. There are five other Committees, namely (i) Finance and treasury, (ii) Bible study, (iii) Pastoral, (iv) Worship, and (v) media development. The reports of each committee are considered by the trustee.

Conclusion

A final note is added to thank all who have contributed to the well-being of the life of the church by giving of time and expertise, often at considerable personal cost, as part of unspoken mission giving. This often has unrecognised significant financial benefits but is much concerned with our sense of community, affirming faith, and exercising the mission and ministry of the whole people of God.

Signed on Behalf of Charity Trustees

Name: ___Michael Nwaki_____ **Position:** ___Chair, Board of trustee_____

Signed: _____  _____ **Date:** ___20/02/2024_____

Financial Statements

Statement of Financial Activities

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Income					
Donations, Tithe and Offering	16,201.57	0.00	0.00	16,201.57	37,792.44
Charitable Activities	0.00	0.00	0.00	0.00	0.00
Other Trading Activities	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Other Income	12,242.00	0.00	0.00	12,242.00	0.00
Total Income	28,443.57	0.00	0.00	28,443.57	37,792.44
Expenditure					
Hall Hire / Rentage	22,000.18	0.00	0.00	22,000.18	20,842.50
Service Charge	6,250.00	0.00	0.00	6,250.00	8,386.16
Charitable Activities	6,062.79	0.00	0.00	6,062.79	12,528.53
Others	0.00	0.00	0.00	0.00	0.00
Total Expenditure	34,312.97	0.00	0.00	34,312.97	41,757.19
Gains/Losses on Investment Assets					
Gross transfer between funds (in)	0.00	0.00	0.00	0.00	0.00
Gross transfer between funds (out)	0.00	0.00	0.00	0.00	0.00
Other recognised gains/losses	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	0.00	0.00	0.00	-5,869.40	-3,964.75
Total Funds Brought Forward	0.00	0.00	0.00	6,590.29	10,555.04
Total Funds Carried Forward	0.00	0.00	0.00	720.89	6,590.29

Balance Sheet as of December 31st, 2023

	Total Funds (£)	Prior Year Funds (£)
Fixed Assets (Investments)	0.00	0.00
Current Asset (Cash at Bank or in-hand)	720.89	6,590.29
Liabilities: Creditors (Amount falling due in one-year)	0.00	0.00
Net Current Assets less current Liabilities	0.00	0.00
Funds of Church	720.89	6,590.29

Statement of Assets and Liabilities

INVESTMENTS	THIS YEAR (£)	LAST YEAR (£)
-------------	---------------	---------------

GENERAL FUNDS (UNRESTRICTED)	0.00	0.00
DEVELOPMENT FUND (DESIGNATED)	0.00	0.00
CHURCH HOUSE CHARITY NO. (RESTRICTED)	0.00	0.00
TOTAL	0.00	0.00

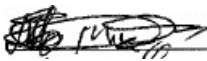
Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Book Stall Sales	0.00	0.00	0.00	0.00	0.00
Church Lettings	0.00	0.00	0.00	0.00	0.00
Donations, Tithe and Offering	16,201.57	0.00	0.00	16,201.57	37,792.44
Food Bank Sales	0.00	0.00	0.00	0.00	0.00
Funding	0.00	0.00	0.00	0.00	0.00
Gift Aid	12,242.00	0.00	0.00	12,242.00	0.00
Grant (HMRC)	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Tax Recovered	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	28,443.57	0.00	0.00	28,443.57	37,792.44

Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Hire / Rentage	22,000.18	0.00	0.00	22,000.18	20,842.50
Service Charge	6,250.00	0.00	0.00	6,250.00	8,386.16
Employee Costs	0.00	0.00	0.00	0.00	0.00
Charitable Activities					
Christmas Carol	1,857.98	0.00	0.00	1,833.67	5,110.45
Conferences & Ministry	2,902.53	0.00	0.00	2,962.63	5,251.91
Donations	50.00	0.00	0.00	50.00	n/a
Evangelism / Outreach	56.24	0.00	0.00	56.24	33.44
Men's/Women's Fellowship	150.68	0.00	0.00	150.68	90.00
Programming Bootcamp	175.81	0.00	0.00	175.81	150.00
Publicity and Marketing	365.71	0.00	0.00	365.71	1,168.73
Sunday Service Refreshments	468.05	0.00	0.00	468.05	624.00
Total	34,312.97	0.00	0.00	34,312.97	41,757.19

The Financial Statements were approved by the Trustees on __20/02/2023.

Signed:  Name: Andrew B. Egbirhemhon _ Position: Board of trustee

Signed:  Name: _Michael Nwaki__ Position: __Board of trustee

Notes to the Financial Statements

The Living God Gospel Church, to the financial statements 31 December 2023.

Summary of significant accounting policies

a) General information and basis of preparation

The Living God Gospel Church, Bristol is a registered charity in England within the United Kingdom. The nature of the charity's operations and principal activities are that of a corporate body established by the Church of England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

The accounts include all transactions, assets, and liabilities for which the trustee is responsible. They do not include the accounts of church groups that owe their main allegiance to another body, nor those where the funds are the property of the individual members, nor of connected charities which benefit the church, but which are responsible for their own accounts.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares.

It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund.

d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional

relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

e) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SOFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

DESIGNATED FUNDS

Development Fund – Currently there are no Development Funds, but this fund will gather next financial year.

RESTRICTED FUNDS

Reordering Fund - Currently there are no Reordering Funds.

Donations for External Causes – there were no collections made for these purposes in the accounting year scope.

ENDOWMENT FUNDS

Currently there are no Endowment Funds.

LIVING GOD GOSPEL CHURCH

England & Wales - Charity number 1191093

Accounts

ANNUAL REPORT

FOR YEAR ENDING 2022

LIVING GOD GOSPEL CHURCH

REGISTERED CHARITY NUMBER: 1191093.

UNIT 5 BRABAZON OFFICE PARK, GOLF COURSE LANE, FILTON,
BRISTOL BS34 7PZ.

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Living God Gospel Church Annual Report 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and Administration

The Living God Gospel Church is a Registered Charity (no. 1191093) situated in Unit 5 Brabazon Office Park, Golf Course Lane, Filton, Bristol BS34 7PZ. The public register may be accessed via the Charity Commission website and includes the Trustees' Annual Reports.

The members of the church workers committee and board of trustees from 1 January 2020 until the date of this report were:

Incumbent	Pastor Michael Nwaki (Chair)
Church Worker Committee	Mrs. Evelyn Egbirhemhon (Treasurer) Ms. Maria Rosa Narvaez Morillo (Assistant Treasurer) Evangelist Andrew Benson Egbirhemhon Ms. Patricia Salomon Mrs. Eunice Nwaki
Church Board of Trustee	Pastor Michael Nwaki Evangelist Andrew Benson Egbirhemhon Mrs. Jacqueline Fensome Mrs. Eunice Nwaki (Secretary)
Banker	Barclays Bank PLC, Bristol, United Kingdom
Correspondence Address	Unit 5 Brabazon Office Park Golf Course Lane, Filton Bristol BS34 7PZ

Objectives and Activities

The primary objective of Living God Gospel Church is established in the advancement of the Christian Faith, in accordance with the Statement of Beliefs in the Constitution, for the benefit of the public in the United Kingdom and elsewhere.

To fulfil this objective at the basic level, regular prayer meetings are held throughout the year where Living God Gospel Church members and others interested can worship, pray, receive teaching and participate in discussions of the faith. In addition to this, various other activities and events were also held throughout the year. These activities are listed in the Achievements and Performance section.

All activities and events are available to Christians and non-Christians, regardless of whether they are members or not, everyone is welcome.

Achievements and Performance

There have been notable achievements throughout the past, below shows how each one was achieved in line with our objectives as a Charity:

1) **Advance education based on Christian principles:**

- a) Sustaining our weekly meetings: "Living in the Spirit" Wednesday Bible Studies, Friday Evening Prayer Meetings, and Sunday Worship Services, all seeing growth in attendance.
- b) Various meetings and conferences were organised during the year to promote the Christian Faith including Women's Day Service, Easter Conference, Pentecost Sunday, Annual Summer Conference, "Revive us Again" Morning Prayers, Men's Day Service, Thanksgiving Service, Christmas Day Service and Crossover "Watchnight" Service.
- c) The Evangelism team regularly go out and preach the Gospel in a variety of locations, including streets and shopping centres, distributing literature on the Christian faith to enlighten others about Christianity. Progress is currently being made towards producing our very own literature on the Christian faith.
- d) Our Christmas Carol is a free annual music-centred event that essentially hosts an evening of praise, worship, and prayers to celebrate Christ in the city of Bristol. Our Christmas Carol is also an avenue for bringing people of diverse backgrounds and cultures from across the UK to celebrate our faith in Jesus Christ as the Saviour of the world whilst also encouraging community cohesion. This is also targeted at the vulnerable in the society, ensuring that they experience the Love of God during the Christmas season, with purchased gifts being freely given out as well as a buffet to feed all those in attendance.

2) **Bringing Hope to the Community:** Several activities throughout the year were planned with the community cohesion in mind.

- a) Our Annual Family Outing continued for the second time this year. This is where we as a Church go out in the Community and have a barbeque, engage in people-based activities such as dance off, football game, table tennis etc. This was and is always free for others to join in and fellowship, to bring families and communities together.
- b) The Suicide Hotline continues to run for those in need of this. This charity aims to be part of the solution with regards to the suicide rate in the nation of United Kingdom.
- c) Men's Fellowship Breakfast was organised in September for the benefit of Men's Mental Health. Although this was not properly advertised, attendance was good, including people who had never visited before. This provided an opportunity for those who may be experiencing loneliness to socialise, and bond with others within the local community.
- d) Volunteers from Living God Gospel Church attended Freshers' Fair of a local University for the first time, informing incoming students of Living God Gospel Church as an option of a place of worship or a place of fellowship to meet new people for those interested.

3) **The prevention or relief of poverty through organised effective courses:**

- a) Our successful programming bootcamp was held in the summer of the past year once again, with the chair of South Gloucestershire being in attendance to open the ceremony. All those in attendance completed the course.
- b) The church continues to provide pastoral care physically, spiritually, and emotionally for its entire congregation, and many from outside the church, including marriage and career counselling free of charge. In our Sunday Services, we continue to see needs met as we pray corporately for health, financial and family issues.

Financial Review

The church is entirely financed through freewill giving, tithes, and offerings from the church members. Overall, the tithes, offerings, and donations from the members of the church by 31st of December 2022, stood at a total of £37,792.44 (thirty-seven thousand, seven hundred and ninety-two pounds and forty-four pence only). In the same year, the total expenses of the church amounted to a total of £41,757.79 (forty-one thousand, seven hundred and fifty-seven pounds and seventy-nine pence only). Overall, this year, we had a total net spend of £3,964.75 (three thousand, nine hundred and sixty-four pounds and seventy-five pence only).

Brief Statement of the Charities Policy on Reserves

The Trustee may have care of several types of funds.

1. General – those available by any means and accessible to be used for the general purposes of the church. As of 31 December 2022, General funds amounted to £10,227.
2. Designated – none.
3. Restricted – none.
4. Endowment – none (2022: £Nil).

Investment Reserve Policy

Our reserves are kept in the bank, however there are several needs for financial fundings of programs that would benefit the body of Jesus Christ and the UK populace at large. Many of these activities are severely underfunded, and future plans include expanding access to this programming bootcamp to further provide skills, preparing youth for the working environment.

Structure Governance and Management

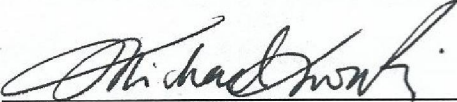
The Board of Trustee is a corporate body of the church. It operates under the charity commission rules, regulations and powers to oversee and regulate the overall church activities.

The Board of Trustee appoints several volunteers on the committee. As required by law, there is a Standing Committee with power to look at the overall church activities. There are five other Committees, namely (i) Finance and treasury, (ii) Bible study, (iii) Pastoral, (iv) Worship, and (v) media development. The reports of each committee are considered by the trustee.

Conclusion

A final note is added to thank all who have contributed to the well-being of the life of the church by giving of time and expertise, often at considerable personal cost, as part of unspoken mission giving. This often has unrecognised significant financial benefits but is much concerned with our sense of community, affirming faith, and exercising the mission and ministry of the whole people of God.

Signed on Behalf of Charity Trustees

Name: Pst Michael Nwaki Position: Chair of trustee
Signed:  Date: 29th Jan. 2023

Financial Statements

Statement of Financial Activities

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Income					
Donations, Tithe and Offering	37,792.44	0.00	0.00	37,792.44	12,740.83
Charitable Activities	0.00	0.00	0.00	0.00	0.00
Other Trading Activities	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Total Income	37,792.44	0.00	0.00	37,792.44	12,740.83
Expenditure					
Hall Hire / Rentage	20,842.50	0.00	0.00	20,842.50	1,673.00
Service Charge	8,386.16	0.00	0.00	8,386.16	0.00
Charitable Activities	12,528.53	0.00	0.00	12,528.53	100.00
Others	0.00	0.00	0.00	0.00	0.00
Total Expenditure	41,757.79	0.00	0.00	41,757.19	1,773.00
Gains/Losses on Investment Assets					
Gross transfer between funds (in)	0.00	0.00	0.00	0.00	0.00
Gross transfer between funds (out)	0.00	0.00	0.00	0.00	0.00
Other recognised gains/losses	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-3,964.75	0.00	0.00	-3,964.75	10,227.30
Total Funds Brought Forward	10,555.04	0.00	0.00	10,555.04	328.04
Total Funds Carried Forward	6,590.29	0.00	0.00	6,590.29	10,555.04

Balance Sheet as of December 31st, 2022

	Total Funds (£)	Prior Year Funds (£)
Fixed Assets (Investments)	0.00	0.00
Current Asset (Cash at Bank or in-hand)	6,590.29	10,555.34
Liabilities: Creditors (Amount falling due in one-year)	0.00	0.00
Net Current Assets less current Liabilities	0.00	0.00
Funds of Church	6,590.29	10,555.34

Statement of Assets and Liabilities

INVESTMENTS	THIS YEAR (£)	LAST YEAR (£)
GENERAL FUNDS (UNRESTRICTED)	0.00	0.00
DEVELOPMENT FUND (DESIGNATED)	0.00	0.00
CHURCH HOUSE CHARITY NO. (RESTRICTED)	0.00	0.00
TOTAL	0.00	0.00

Analysis of Income

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Book Stall Sales	0.00	0.00	0.00	0.00	0.00
Church Lettings	0.00	0.00	0.00	0.00	0.00
Donations, Tithe and Offering	37,792.44	0.00	0.00	37,792.44	12,740.83
Food Bank Sales	0.00	0.00	0.00	0.00	0.00
Funding	0.00	0.00	0.00	0.00	0.00
Gift Aid	0.00	0.00	0.00	0.00	0.00
Grant (HMRC)	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00
Tax Recovered	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	37,792.44	0.00	0.00	37,792.44	12,740.83

Analysis of Expenditure

	Unrestricted Funds (£)	Restricted Funds (£)	Endowment Funds (£)	Total Funds (£)	Prior Year Total Funds (£)
Hire / Rentage	20,842.50	0.00	0.00	20,842.50	1,673.00
Service Charge	8,386.16	0.00	0.00	8,386.16	0.00
Employee Costs	0.00	0.00	0.00	0.00	0.00
Charitable Activities					
Christmas Carol	5,110.45	0.00	0.00	5,110.45	0.00
Conferences & Ministry	5,251.91	0.00	0.00	5,251.91	0.00
Evangelism / Outreach	33.44	0.00	0.00	33.44	0.00
Family Outing	100.00	0.00	0.00	100.00	0.00
Men's Fellowship	90.00	0.00	0.00	90.00	0.00
Programming Bootcamp	150.00	0.00	0.00	150.00	0.00
Publicity and Marketing	1,168.73	0.00	0.00	1,168.73	0.00
Sunday Service Refreshments	624.00	0.00	0.00	624.00	100.00
Total	41,757.19	0.00	0.00	41,757.19	1,773.00

The Financial Statements were approved by the Trustees on 29/01/2023

Signed: Michael Nwank Name: Michael Nwank Position: Chair

Signed: Evelyn Name: Evelyn Position: Financial Secretary

Notes to the Financial Statements

The Living God Gospel Church, to the financial statements 31 December 2022.

Summary of significant accounting policies

a) General information and basis of preparation

The Living God Gospel Church, Bristol is a registered charity in England within the United Kingdom. The nature of the charity's operations and principal activities are that of a corporate body established by the Church of England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

The accounts include all transactions, assets, and liabilities for which the trustee is responsible. They do not include the accounts of church groups that owe their main allegiance to another body, nor those where the funds are the property of the individual members, nor of connected charities which benefit the church, but which are responsible for their own accounts.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares.

It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund.

d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

e) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SOFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

DESIGNATED FUNDS

Development Fund – Currently there are no Development Funds, but this fund will gather next financial year.

RESTRICTED FUNDS

Reordering Fund - Currently there are no Reordering Funds.

Donations for External Causes – there were no collections made for these purposes in the accounting year scope.

ENDOWMENT FUNDS

Currently there are no Endowment Funds.

LIVING GOD GOSPEL CHURCH

England & Wales - Charity number 1191093

Accounts

Living God Gospel Church
Registered Charity number 1191093



ANNUAL REPORT
for the year ended 31 December 2021

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The Living God Gospel Church
ANNUAL REPORT

for the year ended 31 December 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and Administration

The Living God Gospel Church is situated in Unit 5, Brabazon Office Park, Golf Course Lane, Filton, Bristol BS34 7PZ. The correspondence address is Unit 5, Brabazon Office Park, Golf Course Lane, Filton, Bristol BS34 7PZ.

The Living God Gospel Church is a Registered Charity (no. 1191093). The public register may be accessed via the Charity Commission website and includes the Trustees’ Annual Reports.

The members of the church workers committee and board of trustees from 1 January 2020 until the date of this report were:

Incumbent	Pastor Michael Nwaki	Chair
Church worker committee	Mrs Evelyn Egbirhemhon	(Treasurer)
	Mrs Eunice Nwaki	
	Ms Patricia Salomon	
	Ms Maria Rosa Narvaez Morillo	(Assistant Treasurer)
	Evangelist Andrew Benson Egbirhemhon	
Church Board of trustee	Pastor Michael Nwaki	
	Evangelist Andrew Benson Egbirhemhon	
	Mrs Jacqueline Fensome	
	Mrs Eunice Nwaki	Secretary
Banker	Barclays Bank Plc, UK Bristol	

- Forms of service and patterns of worship, some formal and some more informal, have been under active consideration throughout the year, culminating in approval of a more user-friendly pattern of Holy Communion service as the year ended. As a result of the pandemic, a number of new forms of worship were introduced, e.g. online Sunday Services, bible study, prayer meetings and night-virgins etc
- Work with children and young people, which has continued steadily during the year. Time Together continued, with much thought continuing to be given to the integration of parents in the life of worship

and prayer at The Living God Gospel Church. The church trustee has been glad to continue to give financial support to what can be seen in retrospect to have represented a turning point in the life of the church.

Financial Review

The church is entirely financed through freewill giving, tithes and offerings from the church members. Overall the tithes, offerings and donations from the members of the church by 31st of December 2021, stood at a total of **£12,741** (Twelve thousand, seven hundred and forty-one pounds only). In the same year, the total expenses of the church amount to a total of about **£1,773** (one thousand, seven hundred and seventy-three pounds only). Overall, we had an account balance gain of Deficit of **£10,227** (Ten thousand, two and twenty-seven pounds only)

Brief statement of the Charities policy on reserves

The Trustee may have care of several types of funds.

1. General – those available by any means and accessible to be used for the general purposes of the church. As at 31 December 2021 General funds amounted to £10,227.
2. Designated – none
3. Restricted – none.
4. Endowment – none (2021: £Nil)

Investment reserve policy

Our reserves are kept in the bank, however there are several needs for financial fundings of programs that would benefit the body of Jesus Christ and the UK populace at large, such as the summer software training Boot-Camp-2022, which is really under-funded (The summer software booth Camp is where LGGC host all secondary schools' children for one-week program in software development, Java and JavaScript programming languages with advance solutions to climatic problems)

Structure Governance and Management

The Board of trustee is a corporate body of the church. It operates under the charity commission rules, regulations and powers to oversees and regulate the overall church activities.

The Board of trustee appoints a number of committees. As required by law, there is a Standing Committee with power to look at the overall church activities. There are five other Committees, namely (i) Finance and treasury, (ii) Bible study, (iii) Pastoral, (iv) Worship, and (v) media development. The reports of each committee are considered by the trustee

Conclusion

A final note is added to thank all who have contributed to the well-being of the life of the church by giving of time and expertise, often at considerable personal cost, as part of unspoken mission giving. This often has

unrecognised significant financial benefits but is much concerned with our sense of community, affirming faith and exercising the mission and ministry of the whole people of God.

Signed Michael Nwaki Trustee
Chairman
Pastor. Michael Nwaki.

31/03/2022

Statement of Financial Activities

	£	£	£	£
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Endowment funds</u>	<u>Total funds</u>
				<u>Prior year total funds</u>
Income and endowments from:				
Donations, Tithes and Offerings	12,740.83	0	0	12,740.83
Income from charitable activities	0	0	0	0
Other trading activities	0	0	0	0
Investments	0	0	0	0
Other income	0	0	0	0
Total income	12,740.83	0	0	12,740.83

Expenditure on:

Raising funds	0	0	0	0
Hall Hire/rentage	1080.00	0	0	890.00
Deposit/service Charge/rent	593.00	0	0	0
Expenditure on charitable activities	100.00	0	0	75.00
Total Expenditure	1,773.00	0	0	1773.00

Gains/Losses on Investment assets:	0	0	0	0
Net income / (expenditure) resources before transfer	10,227.3	0	0	10,227.3

Transfers

Gross transfers between funds - in				
Gross transfers between funds - out				
Other recognised Gain/losses				
Net movement in funds				
Total funds brought forward	10,227.3			10,227.3
Total funds carried forward	10,227.3			10,227.3

Balance sheet

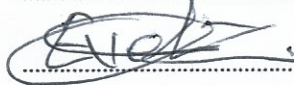
£

	Total funds (£)	Prior year funds (£)
Fixed assets		
• Investment		
Current Asset		
• Cash at Bank and in hand	10,555.34	328.04
Liabilities		
• Creditors: Amount falling due in one-year		
Net Current assets less current liabilities		
Funds of the Church	10,555.34	328.04

The financial statements were approved and authorised for issue by the trustees on 14th Feb 2022 and signed on their behalf by:



.....Michael Nwaki, Chairman



.....Evelyn Egbirhemhon, Treasurer

Statement of assets and liabilities

	<u>This year</u>	<u>£</u> <u>Last year</u>
Investments		
CBF		
General fund (Unrestricted)	0	0
Development Fund (Designated)	0	0
Church House Charity no. (Restricted)	0	0

Analysis of income and expenditure

Donations, tithes and offerings

	£	£	£	£	£	£
	<u>Unrestricted Designated</u>		<u>Restricted</u>	<u>Endowment</u>	Total	
					<u>This year</u>	<u>Last year</u>
IN002 - Planned Giving Gift Aid	0	0	0	0	0	0
IN003 - One-off gift aid	0	0	0	0	0	0
IN004 - Tax recovered	0	0	0	0	0	0
IN005 - Planned giving non gift aid	0	0	0	0	0	0
IN101 - General Collections	0	0	0	0	0	0
IN102 - Baptisms Weddings Funerals	0	0	0	0	0	0
IN241 – Donations/Tithes/Offerings	12,740	0	0	0	12,740	1293.04
IN252 - Restricted special donations	0	0	0	0	0	0
IN311 - Seedtime to harvest	0	0	0	0	0	0
IN411 - Legacies	0	0	0	0	0	0
Total	12,740	0	0	0	12,740	1294.04

Income from charitable activities

	<u>Unrestricted Designated</u>		<u>Restricted</u>	<u>Endowment</u>	Total	
					<u>This year</u>	<u>Last year</u>
IN501 - Magazine - adverts and sales	0	0	0	0	0	0
IN511 - Book Stall sales	0	0	0	0	0	0
IN521 - Church Lettings	0	0	0	0	0	0
IN531 - Theology Quest and Questic	0	0	0	0	0	0
Total	0	0	0	0	0	0

Other trading activities

	<u>Unrestricted Designated</u>		<u>Restricted</u>	<u>Endowment</u>	Total	
					<u>This year</u>	<u>Last year</u>
IN361 - Fundraising	0	0	0	0	0	0
Total	0	0	0	0	0	0

Investments

	<u>Unrestricted Designated</u>		<u>Restricted</u>	<u>Endowment</u>	Total	
					<u>This year</u>	<u>Last year</u>
IN731 - Income from Investments	0	0	0	0	0	0
IN732 - Income from investments restricted	0	0	0	0	0	0
Total	0	0	0	0	0	0

Main Expenditure

	Total	
	<u>This year</u>	<u>Last year</u>
EX101 – Payment of rented place for the church services	1080	890
EX102 – Refreshments after Sundays services	100	75
EX103 – December Rent for newly acquired place	593	0
EX104 – Transport fare (New members/visitors to church without means of transportation)	0	0
EX105 – Feeding homeless	0	0
GRAND TOTAL	1773	965

Notes for the transactions

The Living God Gospel Church, to the financial statements 31 December 2021

1 Summary of significant accounting policies

(a) General information and basis of preparation

The Living God Gospel Church, Bristol is a registered charity in England within the United Kingdom. The nature of the charity's operations and principal activities are that of a corporate body established by the Church of England.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

The accounts include all transactions, assets and liabilities for which the trustee is responsible. They do not include the accounts of church groups that owe their main allegiance to another body, nor those where the funds are the property of the individual members, nor of connected charities which benefit the church, but which are responsible for their own accounts.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares.

It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SOFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

DESIGNATED FUNDS

Development Fund – Currently there are no Development Funds, but this fund will gather paste next financial year.

RESTRICTED FUNDS

Reordering Fund - Currently there are no Reordering Funds.

Donations for External Causes – there was no collections made for these purposes in the accounting year scope.

ENDOWMENT FUNDS

Currently there are no Endowment Funds.