

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.