

Living Bridge

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2024

Charity Number: 1206607

Living Bridge

FOR THE YEAR ENDED 31 December 2024

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Living Bridge

Reference and Administrative Information

Trustees	Jennifer Jill Southern-Jones.	(Appointed 30 January 2024)
	Jacqueline Valerie Deakin.	(Appointed 30 January 2024)
	Stephen Robert Deakin	(Appointed 30 January 2024)
	Edmund Tse Wah Liu	(Appointed 30 January 2024) (Resigned 18 June 2025)
	Christopher Gray Lawson	(Appointed 30 January 2024)

Charity registered number 1206607

Registered office 27A Harley Place London W1G 8LZ

Key management personnel Angela Hardy
Linda Haynes
Jacqueline Valerie Deakin
Steven Bishop

Independent Examiners JCS Accountants Limited
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Bankers HSBC
62 George White St
Bristol
BS1 3BA

Solicitors Camerons Solicitors LLP
27A Harley Place
London
W1G 8LZ

Living Bridge

Trustees' Report for the year ended 31 December 2024

The Trustees, present the Trustees' Annual Report for the year ended 31 December 2024. This report has been prepared in accordance with the Constitution, the Charities Act 2011, the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Living Bridge is a CIO registered on 18th January 2024. Its governing document is its Constitution.

Recruitment and appointment of Trustees

Trustees are appointed for three years by a resolution at a properly convened meeting of the charity trustees.

Trustees are selected with regard to the skills, knowledge and experience needed for the effective administration of the charity.

New trustees will be provided with an up-to-date copy of the Constitution and a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure

Each trustee has clear areas of responsibility and accountability covering all areas of the organisation. These duties are then delegated to trusted volunteers to operate within guidelines which are monitored.

All important decisions are made at formal trustee meetings following the pattern in the Constitution. There are currently no paid positions in the CIO.

Risk management

The Trustees believe they are aware of the major risks to which the charity is exposed and that controls are in place to mitigate them. A Risk Register is being developed and the Trustees aim for robust management oversight. Risks are mitigated by having clear teaching guidelines which have been vetted. All prayer ministers are DBS checked before being allowed to minister. Prayer ministers must be qualified either through attendance on an approved course such as the old Ellel NETS course or the PMS/APMS courses run by Living Bridge. Suitability to minister is then confirmed by a Ministry Manager. Clear ministry guidelines are issued and updated when necessary. Delegates are screened either by recommendation from prayer ministers or by direct contact by the bookings team.

Objective and Activities

The objective of the CIO is the advancement of the Christian religion by providing personal prayer ministry to those in need and by providing Christian teaching through conferences and courses and through the production and distribution of books, e-books, videos and publications in any media. All activities are logged in a database, including attendance, price, location and date. The data gathered is reviewed periodically to ensure the budgeted level of activity and income are reached or exceeded and so that we can measure progress over time.

Principal Funding Sources

The main source of income for the charity are gifts and donations and income from teaching events

Living Bridge

Trustees' Report for the year ended 31 December 2024 (continued)

Achievements and Performance

26 free events
12 Prayer Ministry Appointment days or individual Face to Face appointments
(Total Number of Prayer Ministry Appointments approx. 150)
7 Zoom Prayer Ministry Appointments
4 Jesus Heals Day event
1 Dealing With The Root (one day event)
1 Prayer Ministry skills course (4 separate days)
1 Healing Retreat day
1 launch day
1 team training day

Around 500 lives were directly impacted by the activities in 2024 and we trust many more will be blessed by their testimonies.

Public benefit

The Trustees believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

All the activities of the CIO were undertaken to further its charitable purposes for public benefit.

Volunteers' contribution

All the activities are carried out by volunteers and without them the CIO would cease to exist. Trustees wish to express their appreciation to all the Living Bridge team who volunteer not only their time but also generously donate other expenses incurred.

Investment policy

A policy for investing reserves will be established when we have demonstrated sufficient growth in income to establish reserves for development. In the mean time spare cash is placed on short term deposit.

Grant making policy

Living Bridge now has a small grant fund with the intention of developing policies and procedures to apply these funds.

Fundraising

In our first year we aimed to cover all expenses, provide for some capital expenditure on equipment and begin to develop reserves. We exceeded our expectations ending the year with more than £20,000 in the bank having covered all expenses and invested more than £4,000 on PA and recording equipment.

In line with the reporting requirements included in the Charities Act 2016 the Trustees are pleased to confirm that all fundraising is done in compliance with best fundraising practice. No complaints were received about our fundraising practices.

Living Bridge

Trustees' Report for the year ended 31 December 2024 (continued)

Related parties

Living Bridge is part of the GOHI (Gates of Hope International) network.

Financial Review

Donation income comfortably exceeded expectations so that despite high initial setup costs, all financial obligations were met during the year. Overall income was 40% over budget, with expenditure to budget.

Course income is expected to increase in 2025 which will mean that again there will be an excess of income over expenditure.

Reserves Policy

The CIO aims to have enough reserves to cover full operational costs for a minimum of three months. Furthermore a minimum amount of £3,000 will be held in our bank accounts at all times with notice given to all trustees if this amount is breached.

At 31 December 2024 the charity had reserves of £21,048, of which £180 was restricted and £20,868 was unrestricted.

Future plans

Apart from running general teaching events and free taster/healing events a detailed programme of training in prayer ministry is planned.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable Charity and of the income and expenditure, of the charitable Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved and was signed on behalf of the Trustees by:

A handwritten signature in black ink, appearing to read 'C. Lawson', with a large, stylized initial 'C'.

Name: Christopher Lawson

Position: Trustee

Date: October 6, 2025

Living Bridge

Independent Examiners Report for the year ended 31 December 2024

I report to the trustees on my examination of the accounts of Living Bridge (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Miriam Hickson CTA FCA
JCS Accountants Ltd
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 6 October 2025

Living Bridge
Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted £	Restricted £	2024 Total £
Income from				
Donations and legacies	2	39,397	225	39,622
Charitable activities	3	7,156	-	7,156
Investments		122	-	122
Total income		46,675	225	46,900
Expenditure on				
Charitable activities	4	25,852	-	25,852
Total expenditure		25,852	-	25,852
Net income		20,823	225	21,048
Transfers between funds	11	45	(45)	-
Net movement in funds		20,868	180	21,048
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		20,868	180	21,048

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes of pages 9 to 14 form part of these financial statements

Living Bridge
Balance Sheet as at 31 December 2024

		2024	
	Notes	£	£
Fixed assets			
Tangible assets	8		4,154
Current assets			
Stock		384	
Debtors	9	382	
Cash at bank and in hand		20,188	
		<hr/>	
		20,954	
Creditors: Amounts falling due within one year	10	(4,060)	
		<hr/>	
Net current assets			16,894
			<hr/>
Net assets	12		21,048
			<hr/>
Funds			
Restricted Funds	11		180
Unrestricted Funds	11		20,868
			<hr/>
Total funds			21,048
			<hr/>

The notes on pages 9 to 14 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 3rd October 2025 2025 and are signed on behalf of the board by:



Name : Christopher Lawson
Trustee

1 ACCOUNTING POLICIES

Living Bridge is a Charitable Incorporated Organisation, registered charity number 1206607. The address of the registered office is: 27A Harley Place, London, W1G 8LZ

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011, and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), and Financial Reporting Standard 102 (FRS 102). The financial statements are prepared in sterling, rounded to the nearest pound. The charity is a Public Benefit Entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure

All expenditure is accrued as soon as a liability is considered probable, and has been classified under headings that aggregate all costs related to the category.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	25% straight line
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1 ACCOUNTING POLICIES (continued)

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount. Provisions have been calculated at the best estimate of the settlement amount.

1.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Fund accounting

General funds are unrestricted funds which 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.

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 costs 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.

1.10 Accounting estimates and judgements

There were no significant estimates and judgements made by the charity.

2 Donations and legacies

	Unrestricted	Restricted	2024 Total
	£	£	£
Donations	39,397	225	39,622
	<u>39,397</u>	<u>225</u>	<u>39,622</u>
	<u><u>39,397</u></u>	<u><u>225</u></u>	<u><u>39,622</u></u>

3 Charitable activities

	Unrestricted	Restricted	2024 Total
	£	£	£
Events and training courses	4,305	-	4,305
Book sales	2,851	-	2,851
	<u>7,156</u>	<u>-</u>	<u>7,156</u>
	<u><u>7,156</u></u>	<u><u>-</u></u>	<u><u>7,156</u></u>

4 Expenditure on charitable activities

	Unrestricted	Restricted	2024 Total
	£	£	£
Events and training course costs	3,433	-	3,433
Book purchases	1,915	-	1,915
Grants	3,000	-	3,000
Support costs (note 5)	17,504	-	17,504
	<u>25,852</u>	<u>-</u>	<u>25,852</u>
	<u><u>25,852</u></u>	<u><u>-</u></u>	<u><u>25,852</u></u>

5 Support costs

	2024
	£
Office expenses	1,837
Insurance	348
Depreciation	1,384
Bank charges	529
Legal fees	3,926
Independent Examination fee	2,280
Web site and Booking system	7,200
	<hr/>
	17,504
	<hr/> <hr/>

6 Staff costs

There were no employees or paid staff during the year.

7 Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits.

No trustees were reimbursed expenses in the year.

Living Bridge
Notes to the Financial Statements for the year ended 31 December 2024 (continued)

8 Tangible fixed assets

	Equipment	TOTAL
	£	£
Cost or valuation		
At 1 January 2024	-	-
Additions	5,538	5,538
	<hr/>	<hr/>
At 31 December 2024	5,538	5,538
	<hr/>	<hr/>
Depreciation		
At 1 January 2024	-	-
Charge for the year	(1,384)	(1,384)
	<hr/>	<hr/>
At 31 December 2024	(1,384)	(1,384)
	<hr/>	<hr/>
Net Book Value		
At 31 December 2023	-	-
	<hr/>	<hr/>
At 31 December 2024	4,154	4,154
	<hr/>	<hr/>

9 Debtors

	2024
	£
Other debtors	382
	<hr/>
	382
	<hr/>

10 Creditors: Amounts falling due within one year

	2024
	£
Accruals & deferred income	4,060
	<hr/>
	4,060
	<hr/>

11 Funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfer £	Balance at 31 December 2024 £
Unrestricted funds					
General funds	-	46,675	25,852	45	20,868
Restricted funds					
Bursary Fund	-	225		(45)	180
Total funds	-	46,900	25,852	-	21,048

The Bursary Fund comprises monies donated to support delegates unable to meet course fees.

The transfer out of the Bursary Fund is in respect of course fees met from the fund

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	4,154	-	4,154
Current assets	20,774	180	20,954
Creditors due within one year	(4,060)	-	(4,060)
Total net assets at 31 December 2024	20,868	180	21,048

13 Related party transactions

A donation of £1,000 was made to Gates of Hope International (Charity No 1208714) of whom Jill Southern is also a trustee.

Trustees made donations of £6,214 to the charity in the year.