

# CHURCH OF THE LIVING GOD TRUST

England & Wales · Charity number 803600

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1990-07-13

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

## Contact

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**Address** Swallow House  
122 Fairfax Road  
Teddington  
TW11 9BS

**Phone** 08456443649

**Email** [Trust@cotlg.org.uk](mailto:Trust@cotlg.org.uk)

## Activities

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**Objects:** 1.THE PROCLAMATION AND FURTHERANCE OF THE CHRISTIAN FAITH WHEREVER THE TRUSTEES SHALL IN THEIR DISCRETION DECIDE. 2.THE ORGANISATION SPONSORSHIP AND PROMOTION OF CHARITABLE UNINCORPORATED BODIES OF CHRISTIANS RECOGNISED AS CHRISTIAN CHURCHES OR CHRISTIAN FELLOWSHIPS MEETING AND FUNCTIONING IN VARIOUS PLACES IN THE U.K.OF GREAT BRITAIN FOR THE WORSHIP OF GOD THE INSTRUCTION AND EVANGELISATION OF NON CHRISTIANS AND THE ADVANCEMENT OF THE CHRISTIAN FAITH GENERALLY.

**Activities:** Promote the Christian faith, the organisation, sponsorship and promotion of Christian churches in the UK, relieve poverty and promote education. The Trust gives to organisations and individuals both in the UK and abroad

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Eritrea
- Germany
- Guatemala
- India
- Mauritius
- Nepal
- Sierra Leone

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£524,446	-	-
2023-12-31	£88,495	£67,029	-	-
2022-12-31	£72,642	£55,209	-	-
2021-12-31	£63,223	£52,218	-	-
2020-12-31	£64,065	£66,703	-	-

## Trustees

Name	Role	Appointed
AMANDA MILLETT		2013-03-06
Alison Wendon		2020-08-22
BRENDA MARTIN		2013-03-11
Chris Ogwok		2014-12-07
KEITH MARTIN		
Mark Wendon		

**CHURCH OF THE LIVING GOD TRUST**

England & Wales - Charity number 803600

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# Accounts

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Charity registration number 803600

**CHURCH OF THE LIVING GOD TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# CHURCH OF THE LIVING GOD TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J.M. Wendon  
K. Martin  
B. Martin  
A. Millett  
C. Ogowok  
A. Wendon

**Charity number**

803600

**Registered office**

Swallow House  
122 Fairfax Road  
Teddington  
Middlesex  
TW11 9BS

**Independent examiner**

HB Accountants  
28 Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

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# CHURCH OF THE LIVING GOD TRUST

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# CHURCH OF THE LIVING GOD TRUST

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Trust's Deed, the Charities Act 2011 and "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)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the Trust are to promote the Christian faith; to organise, sponsor and promote Christian churches in the U.K.; to relieve poverty; and to promote education in the context of the Christian faith. The trustees are satisfied that relief of poverty is within the benefit requirements of the Charities Act 2011 and that the other objects are within the public benefit requirements of the Charities Act 2011.

The trustees are also satisfied that the decisions and gifts that have been made during this reporting year also meet the requirements of benefit and public benefit. The general grant making activities of the Trust consist of giving money to causes that fall within the objects of the Trust.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

The general grant making activities of the Trust consist of giving money to causes that fall within the objects of the Trust.

#### **Achievements and performance**

The Trust continued to support COTLG with both its running and outreach costs. The Trust continued its policy of giving 10% of its income split between various beneficiaries who fall within the Objects. This year's recipients were Open Doors (OD), Living Hope Ministries (LHM), The Riverbank Trust (TRT), Kick London (KL), Reaching the World (RTW) and Mission Guatemala. OD is an organisation that supports persecuted Christian in different parts of the world and provides disaster relief for poor people. LHM is an evangelical outreach organisation that preaches the gospel in the UK and abroad. RTW is a ministry that works primarily in Myanmar with orphans and training ministers of the gospel. TRT is a Christian charity which seeks to love, support and befriend vulnerable single mums and their families in the London Borough of Richmond. KL is a charity that engages young people in London with sports activities to help them become productive individuals as they encounter the gospel message. Mission Guatemala is a family based Christian mission which runs a Christian school, church and refuge centre in Guatemala promoting the Gospel through outreach, social care to the poor and vulnerable, and sport.

Gifts were also made to support a Christian phone ministry to Sierra Leone. A gift was sent to Grace Point Ministries in Eldoret, Kenya to help with providing water to the people in that area. In addition, gifts were made to Christian ministers: Mission 24 (Valley Life Trust), LHM, RTW, Jonathan Stanfield who is based in the Isle of Man, Miro Toth in Slovakia and Luke Vardy. Gifts were also made to a small church in Kenilworth called Word of Life (WOL) and to a minister in India, to support the education of one of his children

The Trustees are satisfied that all of the above gifts satisfy the applicable requirements of the Charities Act 2011 regarding benefit and public benefit.

The Trust is continuing to retain a fund for a more permanent building for COTLG when a suitable one has been found, or if none is available, a rental property for helping those in need, i.e. refugees, victims of domestic violence and vulnerable adults.

#### **Financial review**

The trustees consider the result for the year to be good. Total income increased from £72,642 to £88,495. Gifts paid were £64,464 compared with £53,377 for last year. Support and governance costs increased from £1,832 to £2,565. As a result, the net surplus for the year was £21,466 as compared with £17,433 last year. The finances remain strong with total funds being £524,446 versus £502,980 last year.

# CHURCH OF THE LIVING GOD TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### *Reserves policy*

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's normal expenditure, currently around £50,000. They see no reason to adjust or change this policy. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### *Investment policy*

Under the Trust Deed, the Trust has the power to make any investment which the trustees see fit.

### *Major risks*

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

J.M. Wendon

K. Martin

B. Martin

A. Millett

C. Ogwok

A. Wendon

V. Matthews

(Resigned 31 December 2023)

### *Recruitment and appointment of trustees*

Trustees are appointed from within the membership of the Church of the Living God by its Elders after they have examined the appointee's character and Christian walk over a period of time.

The Trust maintains a "Welcome Pack" that includes an introduction to the Trust and its governing deed, as well as a copy of the Trust Deed, a summary of its objects and key procedures; an outline of the responsibilities of all of the trustees as well as those of the Chair, Treasurer and Secretary; together with a "Trust Calendar" that sets out the meeting dates and regular matters to be considered. Also included in the Welcome Pack are the Charities Commission's "Hallmark of an Effective Charity at a Glance", "Being a Trustee" and "Guidance on Public Benefit" as well as a summary of the Public Benefit guidance.

### *Organisational structure*

The trustees meet throughout the year to oversee and administer the running and direction of the Trust in accordance with its objects and the benefit and public requirements of the Charities Act 2011.

All of the trustees give their time freely and none of them receive any remuneration.

In the event that any decision could involve a conflict of interest, it is the policy of the Trust to require the affected trustee to withdraw from any part of the discussion.

The trustees' report was approved by the Board of Trustees.

.....  
J.M. Wendon

**Trustee**

Date: .....

# CHURCH OF THE LIVING GOD TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHURCH OF THE LIVING GOD TRUST

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I report to the trustees on my examination of the financial statements of Church of the Living God Trust (the Trust) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

#### **HB Accountants**

28 Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

Dated: .....

# CHURCH OF THE LIVING GOD TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2023*

Current financial year	Notes	Unrestricted funds	Unrestricted funds	Restricted funds	Total	Total
		general	Building Fund			
		2023	2023	2023	2023	2022
		£	£	£	£	£
<b>Income from:</b>						
Voluntary income	3	60,535	-	14,610	75,145	68,265
Investments	4	13,350	-	-	13,350	4,377
<b>Total income</b>		<u>73,885</u>	<u>-</u>	<u>14,610</u>	<u>88,495</u>	<u>72,642</u>
Charitable activities	5	52,006	-	15,023	67,029	55,209
<b>Net income/(expenditure) and movement in funds</b>		<u>21,879</u>	<u>-</u>	<u>(413)</u>	<u>21,466</u>	<u>17,433</u>
<b>Reconciliation of funds:</b>						
Fund balances at 1 January 2023		97,193	400,000	5,787	502,980	485,547
<b>Fund balances at 31 December 2023</b>		<u>119,072</u>	<u>400,000</u>	<u>5,374</u>	<u>524,446</u>	<u>502,980</u>

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

Prior financial year	Notes	Unrestricted funds	Unrestricted funds	Restricted funds	Total
		general	Building Fund		
		2022	2022	2022	2022
		£	£	£	£
<b>Income from:</b>					
Voluntary income	3	56,733	-	11,532	68,265
Investments	4	4,377	-	-	4,377
<b>Total income</b>		<u>61,110</u>	<u>-</u>	<u>11,532</u>	<u>72,642</u>
Charitable activities	5	44,078	-	11,131	55,209
<b>Net income and movement in funds</b>		<u>17,032</u>	<u>-</u>	<u>401</u>	<u>17,433</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2022		80,161	400,000	5,386	485,547
<b>Fund balances at 31 December 2022</b>		<u>97,193</u>	<u>400,000</u>	<u>5,787</u>	<u>502,980</u>

# CHURCH OF THE LIVING GOD TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	11	3,529		3,192	
Investments	12	435,917		422,567	
Cash at bank and in hand		93,330		82,045	
		<u>532,776</u>		<u>507,804</u>	
<b>Creditors: amounts falling due within one year</b>	13	8,330		4,824	
		<u>8,330</u>		<u>4,824</u>	
Net current assets			524,446		502,980
			<u><u>524,446</u></u>		<u><u>502,980</u></u>
<b>The funds of the Trust</b>					
Restricted income funds	14		5,374		5,787
Unrestricted funds - general			119,072		97,193
Unrestricted funds - Building Fund	15		400,000		400,000
			<u>524,446</u>		<u>502,980</u>
			<u><u>524,446</u></u>		<u><u>502,980</u></u>

The financial statements were approved by the trustees on .....

.....  
J.M. Wendon  
Trustee

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

Church of the Living God Trust is a Trust.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust 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 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

##### 1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Offerings and gifts are recognised on receipt.

Income tax recoverable in relation to offerings and gifts received is recognised at the time of the offerings and gifts.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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### 1 Accounting policies (continued)

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 Voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Offerings and gifts received	48,623	11,859	60,482	45,535	9,520	55,055
Income tax recoverable	11,912	2,751	14,663	11,198	2,012	13,210
	<u>60,535</u>	<u>14,610</u>	<u>75,145</u>	<u>56,733</u>	<u>11,532</u>	<u>68,265</u>

### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	13,350	4,377
	<u>13,350</u>	<u>4,377</u>

### 5 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Grant funding of activities (see note 6)	64,464	53,377
<b>Share of support and governance costs (see note 7)</b>		
Support	525	152
Governance	2,040	1,680
	<u>67,029</u>	<u>55,209</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	52,006	44,078
Restricted funds	15,023	11,131
	<u>67,029</u>	<u>55,209</u>

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Grants payable

	2023	2022
	£	£
Grants to institutions:		
Church of the Living God	37,058	33,332
Open Doors	1,652	2,023
Reaching the World Ministries	2,488	3,117
Kick London	1,180	1,059
Living Hope Ministries	3,052	1,807
Word of Life Church	1,048	1,117
Valley Life Trust	9,220	4,773
Porchester Free Church	504	568
Riverbank Trust	1,786	605
Ignite Ministries	2,148	1,433
	<u>60,136</u>	<u>49,834</u>
Grants to individuals	4,328	3,543
	<u>64,464</u>	<u>53,377</u>

Gifts payable comprise £62,401 (2022: £50,272) given for the advancement of the gospel, £500 (2022: £1,605) for the relief of poverty and £1,563 (2022: £1,500) for the advancement of education.

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### 7 Support costs allocated to activities

	2023	2022
	£	£
Sundry expenses	525	152
Governance costs	2,040	1,680
	<u>2,565</u>	<u>1,832</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 9 Employees (continued)

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Income tax recoverable	3,529	3,192
	<u>          </u>	<u>          </u>

### 12 Current asset investments

	2023	2022
	£	£
Bank deposit account	435,917	422,567
	<u>          </u>	<u>          </u>

### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	8,330	4,824
	<u>          </u>	<u>          </u>

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Christian ministries	413	13,047	(13,460)	-
Poverty	-	1,563	(1,563)	-
Building fund	5,374	-	-	5,374
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	5,787	14,610	(15,023)	5,374
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 14 Restricted funds (continued)

Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
Christian ministries	12	9,657	(9,256)	413
Poverty	-	375	(375)	-
Education	-	1,500	(1,500)	-
Building fund	5,374	-	-	5,374
	<u>5,386</u>	<u>11,532</u>	<u>(11,131)</u>	<u>5,787</u>

### 15 Unrestricted funds - Building Fund

These are unrestricted funds which are material to the Trust's activities.

	At 1 January 2023 £	At 31 December 2023 £
Building fund	<u>400,000</u>	<u>400,000</u>

Previous year:	At 1 January 2022 £	At 31 December 2022 £
Building fund	<u>400,000</u>	<u>400,000</u>

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>97,193</u>	<u>73,885</u>	<u>(52,006)</u>	<u>119,072</u>

  

Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	<u>80,161</u>	<u>61,110</u>	<u>(44,078)</u>	<u>97,193</u>

# CHURCH OF THE LIVING GOD TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 17 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Designated building fund 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>				
Current assets/(liabilities)	119,072	400,000	5,374	524,446
	<u>119,072</u>	<u>400,000</u>	<u>5,374</u>	<u>524,446</u>
	<u><u>119,072</u></u>	<u><u>400,000</u></u>	<u><u>5,374</u></u>	<u><u>524,446</u></u>

  

	Unrestricted funds general 2022 £	Designated building fund 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 December 2022 are represented by:</b>				
Current assets/(liabilities)	97,193	400,000	5,787	502,980
	<u>97,193</u>	<u>400,000</u>	<u>5,787</u>	<u>502,980</u>
	<u><u>97,193</u></u>	<u><u>400,000</u></u>	<u><u>5,787</u></u>	<u><u>502,980</u></u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**CHURCH OF THE LIVING GOD TRUST**

England & Wales - Charity number 803600

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# Accounts

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**Church of the Living God Trust**

**Trustees' Report and Unaudited Accounts**

**for the year Ended 31 December 2022**

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2022**

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The Trustees present their annual report together with the charity's financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

**1. Reference and administration information**

The charity was established by a trust deed on 18 January 1989 and is registered with the Charities Commission (No. 803600).

The charity's Registered Office is Swallow House, 122 Fairfax Road, Teddington, Middx. TW11 9BS.

The trustees during the year were as follows:

J.M. Wendon (Chairman)

K. Martin

B. Martin

A. Millett

C. Ogowok

V. Matthews

S. Skariah

A. Wendon

The charity's professional advisers are as follows:

Accountants: HB Accountants, 28 Plumpton House, Plumpton Road, Hoddesdon, Herts. EN11 0LB

Bankers: HSBC plc, 26-28 St. Ann's Road, Harrow, Middlesex, HA1 1AL

**2. Structure, governance and management**

Trustees are appointed from within the membership of the Church of the Living God by its Elders after they have examined the appointee's character and Christian walk over a period of time.

The trustees meet throughout the year to oversee and administer the running and direction of the Trust in accordance with its objects and the benefit and public requirements of the Charities Act 2011.

The Trust continues to maintain a "Welcome Pack" that includes an introduction to the Trust and its governing deed, as well as a copy of the Trust Deed, a summary of its objects and key procedures; an outline of the responsibilities of all the trustees as well as those of the Chairman, Treasurer and Secretary; together with a "Trust Calendar" that sets out meeting dates and regular matters to be considered. Also included in the Welcome Pack are the Charities Commission's "Hallmark of an Effective Charity at a Glance", "Being a Trustee" and "Guidance on Public Benefit" as well as a summary of the Public Benefit guidance.

All of the trustees give their time freely and none of them receive any remuneration. In the event that any decision could involve a conflict of interest, it is the policy of the Trust to require the affected trustee to withdraw from any part of such discussion.

Under the Trust Deed, the Trust has the power to make any investment which the trustees see fit.

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2022**

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**3. Objectives and activities**

The objects of the Trust are to promote the Christian faith; to organise, sponsor and promote Christian churches in the U.K.; to relieve poverty; and to promote education in the context of the Christian faith. The trustees are satisfied that relief of poverty is within the benefit requirements of the Charities Act 2011 and that the other objects are within the public benefit requirements of the Charities Act 2011.

The trustees are also satisfied that the decisions and gifts that have been made during this reporting year also meet the requirements of benefit and public benefit.

The general grant making activities of the Trust consist of giving money to causes that fall within the objects of the Trust.

**4. Achievements and performance**

The Trust continued to support the Church of the Living God with both its running and outreach costs.

The Trust continued its policy of giving 10% of its income split between various beneficiaries who fall within the Objects. This years recipients were Open Doors (OD), Living Hope Ministries (LHM), Reaching the World (RTW), The Riverbank Trust (TRT), Kick London (KL) and Mission Guatemala.

OD is an organisation that supports persecuted Christian in different parts of the world and provides disaster relief for poor people.

LHM is an evangelical outreach organisation that preaches the gospel in the UK and abroad.

RTW is a ministry that works primarily in Myanmar and Kenya, both with orphans and training ministers of the gospel.

TRT is a Christian charity which seeks to love, support and befriend vulnerable single mums and their families in the London Borough of Richmond.

KL is a charity that engages young people in London with sports activities to help them become productive individuals as they encounter the gospel message.

Mission Guatemala is a family based Christian mission which runs a Christian school, church and refuge centre in Guatemala, promoting the Gospel through outreach, social care to the poor and vulnerable and sport.

Gifts were also made to support a Christian phone ministry to Sierra Leone; to a widow in Liberia to pay for the funeral expenses of her husband who was a pastor; to Sierra Leone to help with the cost of a church building; and to Mission 24 to support a poverty cause in Rwanda.

In addition gifts were made to Jonathan Conrathe, Living Hope Ministries, Reaching The World and Luke Vardy as well as supporting a small church in Kenilworth called Word of Life Church.

The Trustees are satisfied that all of the above gifts satisfy the applicable requirements of the Charities Act 2011 regarding benefit and public benefit.

The Trust looked carefully into the possibility of purchasing a former chapel for The Church of the Living God, but ultimately decided that it was not suitable. The Trust is therefore continuing to retain a fund for a more permanent building when a suitable one has been found. If none is available, a rental property for helping those in need, i.e. refugees, victims of domestic violence and vulnerable adults.

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2022**

---

**5. Financial review**

The trustees consider the result for the year to be good. Total income increased from £63,223 to £72,642. Gifts paid increased from £50,450 to £53,377. As a result there was a surplus for the year of £17,433 up from a surplus of £11,005 in 2021.

The finances remain strong with total funds of £485,547 compared to £474,542 in 2020.

Reserves policy:

The trustees have had a policy whereby the unrestricted funds not designated, should normally be six months of the normal resources expended, currently around £50,000, and they see no reason to adjust or change this policy. At this level the trustees consider that they would be able to continue, for a period of six months, the current activities of the Trust in the event of a significant drop in income.

On behalf of the Board of Trustees

.....

M. Wendon

Trustee

Date:

**Independent Examiner's Report to the Trustees  
on the unaudited accounts of  
The Church of the Living God Trust**

---

We report on the accounts of the Trust for the year ended 31 December 2022 which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees, you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is required.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records comply with the accounting requirements of the Act;  
have not been met; or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Amwell House  
19 Amwell Street  
Hoddesdon  
Hertfordshire  
EN11 8TS

HB Accountants  
  
Chartered Accountants

Date:

**Church of the Living God Trust**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

	Unrestricted funds			2022 <u>Total</u> £
	General	Designated	Restricted	
	<u>funds</u> £	<u>funds</u> £	<u>funds</u> £	
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income				
Gifts receivable	45,535	-	9,520	55,055
Income tax recoverable	11,198	-	2,012	13,210
	<u>56,733</u>	-	<u>11,532</u>	<u>68,265</u>
Investment income				
Bank interest receivable	4,377	-	-	4,377
<b>Total incoming resources</b>	<u>61,110</u>	-	<u>11,532</u>	<u>72,642</u>
<b>Resources expended</b>				
<b>Charitable expenditure</b>				
Charitable activities:				
Advancement of the gospel				
Gifts payable (Note 3)	41,016	-	9,256	50,272
Support costs: Sundry expenses	152	-	-	152
Governance costs: Accountancy fees	1,680	-	-	1,680
	<u>42,848</u>	-	<u>9,256</u>	<u>52,104</u>
Relief of poverty				
Gifts payable (Note 3)	1,230	-	375	1,605
Advancement of education				
Gifts payable (Note 3)	-	-	1,500	1,500
<b>Total resources expended</b>	<u>44,078</u>	-	<u>11,131</u>	<u>55,209</u>
<b>Net (deficit)/surplus for the year</b>	17,032	-	401	17,433
<b>Funds brought forward</b>	80,161	400,000	5,386	485,547
<b>Funds carried forward</b>	<u>97,193</u>	<u>400,000</u>	<u>5,787</u>	<u>502,980</u>

	Unrestricted funds			2021
	General funds	Designated funds	Restricted funds	<u>Total</u>
	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income				
Gifts receivable	38,213	-	11,755	49,968
Income tax recoverable	9,533	-	2,678	12,211
	47,746	-	14,433	62,179
Investment income				
Bank interest receivable	1,044	-	-	1,044
<b>Total incoming resources</b>	<b>48,790</b>	<b>-</b>	<b>14,433</b>	<b>63,223</b>
<b>Resources expended</b>				
<b>Charitable expenditure</b>				
Charitable activities:				
Advancement of the gospel				
Gifts payable (Note 3)	34,544	-	13,038	47,582
Support costs: Sundry expenses	208	-	-	208
Governance costs: Accountancy fees	1,560	-	-	1,560
	36,312	-	13,038	49,350
Relief of poverty				
Gifts payable (Note 3)	1,545	-	1,323	2,868
Advancement of education				
Gifts payable (Note 3)	-	-	-	-
<b>Total resources expended</b>	<b>37,857</b>	<b>-</b>	<b>14,361</b>	<b>52,218</b>
<b>Net (deficit)/surplus for the year</b>	<b>10,933</b>	<b>-</b>	<b>72</b>	<b>11,005</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>10,933</b>	<b>-</b>	<b>72</b>	<b>11,005</b>
<b>Funds brought forward</b>	<b>69,228</b>	<b>400,000</b>	<b>5,314</b>	<b>474,542</b>
<b>Funds carried forward</b>	<b>80,161</b>	<b>400,000</b>	<b>5,386</b>	<b>485,547</b>

**Church of the Living God Trust**  
**Statement of Financial Position**  
**as at 31 December 2022**

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	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<b>Current assets</b>				
Income tax debtor		3,192		1,952
Short-term deposits		422,567		418,190
Cash at bank		<u>82,045</u>		<u>69,483</u>
		507,804		489,625
<b>Creditors: amounts falling due within one year</b>				
Accruals	<u>4,824</u>		<u>4,078</u>	
		(4,824)		(4,078)
<b>Net assets</b>		<u><u>502,980</u></u>		<u><u>485,547</u></u>
Represented by:				
<b>Funds</b>				
Unrestricted funds				
General fund		97,193		80,161
Designated funds (note 4)		400,000		400,000
Restricted funds (note 5)		<u>5,787</u>		<u>5,386</u>
		<u><u>502,980</u></u>		<u><u>485,547</u></u>

Approved by the Trustees on .....

.....  
M. Wendon

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

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**1. Accounting policies**

Charity information:

Church of the Living God Trust is a trust. The registered office is Swallow House, 122 Fairfax Road, Teddington, Middlesex, TW11 9BS.

(a) Accounting convention

The accounts have been prepared in accordance with the trust deed and "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)" (as amended for accounting periods commencing from 1 January 2016).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions of the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies are set out below.

(b) Going concern

At the time of approving the accounts, 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 accounts.

(c) Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable activities unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by the donors as to how they may be used.

(d) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash gifts are recognised on receipt. Other donations are recognised once the charity has been notified of the gift, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to gifts received under Gift Aid is recognised at the time of the gift.

Investment income is recognised in the accounts on a receivable basis.

(e) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenses are inclusive of irrecoverable VAT.

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

(g) Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is no intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## Church of the Living God Trust

### Notes to the Accounts

#### for the year ended 31 December 2022

#### 2. Critical accounting estimates and judgements

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. These are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3. Gifts payable

	<u>2022</u>		<u>2021</u>	
	No.	£	No.	£
Advancement of the Gospel:				
To Institutions				
Church of the Living God	42	33,332	40	25,651
Open Doors	4	2,023	4	1,575
Reaching The World Ministries	5	3,117	4	1,726
Kick London	2	1,059	2	869
Living Hope Ministries	3	1,682	2	763
Word of Life Church	14	1,117	8	4,047
Valley Life Trust	6	3,523	-	-
Portchester Free Church	1	568	-	-
Riverbank Trust	2	605	1	352
CAP UK	-	-	1	353
Father's Nest	-	-	1	1,125
Ignite Ministries	13	1,433	16	3,982
	<u>92</u>	<u>48,459</u>	<u>79</u>	<u>40,443</u>
To Individuals	7	1,813	18	7,139
	<u>99</u>	<u>50,272</u>	<u>97</u>	<u>47,582</u>
Relief of Poverty:				
To Institutions				
Valley Life Trust	3	1,250	-	-
Living Hope Ministries	1	125	-	-
	<u>4</u>	<u>1,375</u>	<u>-</u>	<u>-</u>
To Individuals	2	230	9	2,868
	<u>6</u>	<u>1,605</u>	<u>9</u>	<u>2,868</u>
Advancement of Education:				
To Individuals	1	1,500	-	-
	<u>1</u>	<u>1,500</u>	<u>-</u>	<u>-</u>
Total	<u>106</u>	<u>53,377</u>	<u>106</u>	<u>50,450</u>

#### 3. Trustees

The trustees did not receive any remuneration and were not reimbursed for any personal expenses during the year.

## Church of the Living God Trust

### Notes to the Accounts

for the year ended 31 December 2022

<b>4. Designated funds</b>	Balance brought <u>forward</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	Balance carried <u>forward</u>
	£	£	£	£	£
Building fund	400,000	-	-	-	400,000

The designated building fund represents funds set aside by the trustees for a future purchase of a building for the Church of the Living God.

<b>5. Restricted funds</b>	Balance brought <u>forward</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	Balance carried <u>forward</u>
	£	£	£	£	£
Current year:					
Christian ministries	12	11,532	11,131	-	413
Building fund	5,374	-	-	-	5,374
	<u>5,386</u>	<u>11,532</u>	<u>11,131</u>	<u>-</u>	<u>5,787</u>
Prior year:					
Christian ministries	2	14,371	14,361	-	12
Building fund	5,312	62	-	-	5,374
	<u>5,314</u>	<u>14,433</u>	<u>14,361</u>	<u>-</u>	<u>5,386</u>

The building fund is to help finance a future purchase of a building for the Church of the Living God.

<b>6. Analysis of net assets between funds</b>	Current <u>assets</u>	<u>Creditors</u>	Net <u>Assets</u>
	£	£	£
Unrestricted general funds	102,017	(4,824)	97,193
Designated funds	400,000	-	400,000
Restricted funds	5,787	-	5,787
	<u>507,804</u>	<u>(4,824)</u>	<u>502,980</u>

### 7. Related party transactions

There were no disclosable related party transactions during both this year and last year.

**CHURCH OF THE LIVING GOD TRUST**

England & Wales - Charity number 803600

---

# Accounts

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**Church of the Living God Trust**

**Trustees' Report and Unaudited Accounts**

**for the year Ended 31 December 2021**

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2021**

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The Trustees present their annual report together with the charity's financial statements for the year ended 31 December 2021.

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The trustees during the year were as follows:

J.M. Wendon (Chairman)

K. Martin

B. Martin

A. Millett

C. Ogowk

V. Matthews

A. Wendon

The charity's professional advisers are as follows:

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The trustees meet throughout the year to oversee and administer the running and direction of the Trust in accordance with its objects and the benefit and public requirements of the Charities Act 2011.

The Trust continues to maintain a "Welcome Pack" that includes an introduction to the Trust and its governing deed, as well as a copy of the Trust Deed, a summary of its objects and key procedures; an outline of the responsibilities of all the trustees as well as those of the Chairman, Treasurer and Secretary; together with a "Trust Calendar" that sets out meeting dates and regular matters to be considered. Also included in the Welcome Pack are the Charities Commission's "Hallmark of an Effective Charity at a Glance", "Being a Trustee" and "Guidance on Public Benefit" as well as a summary of the Public Benefit guidance.

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Under the Trust Deed, the Trust has the power to make any investment which the trustees see fit.

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2021**

---

**3. Objectives and activities**

The objects of the Trust are to promote the Christian faith; to organise, sponsor and promote Christian churches in the U.K.; to relieve poverty; and to promote education in the context of the Christian faith. The trustees are satisfied that relief of poverty is within the benefit requirements of the Charities Act 2011 and that the other objects are within the public benefit requirements of the Charities Act 2011. The trustees are also satisfied that the decisions and gifts that have been made during this reporting year also meet the requirements of benefit and public benefit.

The general grant making activities of the Trust consist of giving money to causes that fall within the objects of the Trust.

**4. Achievements and performance**

The Trust continued to support the Church of the Living God with both its running and outreach costs.

The Trust continued its policy of giving 10% of its income split between various beneficiaries who fall within the Objects. This years recipients were Open Doors (OD), Living Hope Ministries (LHM), Reaching the World (RTW), The Riverbank Trust (TRT), Kick London (KL) and CAP UK (CAP).

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KL is a charity that engages young people in London with sports activities to help them become productive individuals as they encounter the gospel message.

CAP is an organisation which helps vulnerable people who have got into financial difficulties and helps to bring them to a place where they are financially independent.

Gifts were also made to support a Christian phone ministry to Sierra Leone, a ministry in Eldoret, Kenya, that helps widows and orphans become self-sustaining and to Christian ministers: Jonathan Conrathe, Mark Marx and Luke Vardy.

The Trustees are satisfied that all of the above gifts satisfy the applicable requirements of the Charities Act 2011 regarding benefit and public benefit.

The Trust looked carefully into the possibility of purchasing a former chapel for The Church of the Living God, but ultimately decided that it was not suitable. The Trust is therefore continuing to retain a fund for a more permanent building when a suitable one has been found. If none is available, a rental property for helping those in need, i.e. refugees, victims of domestic violence and vulnerable adults.

**5. Plans for future periods**

The main objectives for the coming year are as follows:

- . For the year 2022 the annual income is expected to be about £75,700.
- . The administration expenses are expected to be about £18,000, £15,000 of which will be legal fees for the purchase of a building.
- . We expect to support the CotLG with premises rental, outreach, operational and administrative costs in the amount of about £40,000.
- . The Trust also intends to continue to support other Christian work at home and abroad which is expected to be about £9,000.
- . We also expect to spend about £1,500 on Christian education and £2,000 on helping to relieve poverty.
- . Gifts to tithe recipients are expected to amount to 10% of Trust income.

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2021**

---

**6. Financial review**

The trustees consider the result for the year to be good. Total income decreased from £64,065 to £63,223. Gifts paid decreased from £63,995 to £50,450. As a result there was a surplus for the year of £11,005 up from a deficit of £2,638 in 2020.

The finances remain strong with total funds of £485,547 compared to £474,542 in 2020.

Reserves policy:

The trustees have had a policy whereby the unrestricted funds not designated, should normally be six months of the normal resources expended, currently around £50,000, and they see no reason to adjust or change this policy. At this level the trustees consider that they would be able to continue, for a period of six months, the current activities of the Trust in the event of a significant drop in income.

On behalf of the Board of Trustees

.....

M. Wendon

Trustee

Date:

**Independent Examiner's Report to the Trustees  
on the unaudited accounts of  
The Church of the Living God Trust**

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We report on the accounts of the Trust for the year ended 31 December 2021 which are set out on pages 5 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees, you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is required.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records comply with the accounting requirements of the Act;  
have not been met; or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

HB Accountants  
  
Chartered Accountants

Date:

**Church of the Living God Trust**  
**Statement of Financial Activities**  
**for the year ended 31 December 2021**

	Unrestricted funds			2021	2020
	General	Designated	Restricted	<u>Total</u>	<u>Total</u>
	<u>funds</u>	<u>funds</u>	<u>funds</u>	£	£
	£	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income					
Gifts receivable	38,213	-	11,755	49,968	50,241
Income tax recoverable	9,533	-	2,678	12,211	12,038
	47,746	-	14,433	62,179	62,279
Investment income					
Bank interest receivable	1,044	-	-	1,044	1,786
<b>Total incoming resources</b>	<b>48,790</b>	<b>-</b>	<b>14,433</b>	<b>63,223</b>	<b>64,065</b>
<b>Resources expended</b>					
<b>Charitable expenditure</b>					
Charitable activities:					
Advancement of the gospel					
Gifts payable (Note 3)	34,544	-	13,038	47,582	60,191
Support costs: Sundry expenses	208	-	-	208	307
Governance costs: Accountancy fees	1,560	-	-	1,560	2,400
	36,312	-	13,038	49,350	62,898
Relief of poverty					
Gifts payable (Note 3)	1,545	-	1,323	2,868	2,230
Advancement of education					
Gifts payable (Note 3)	-	-	-	-	1,575
<b>Total resources expended</b>	<b>37,857</b>	<b>-</b>	<b>14,361</b>	<b>52,218</b>	<b>66,703</b>
<b>Net (deficit)/surplus for the year</b>	<b>10,933</b>	<b>-</b>	<b>72</b>	<b>11,005</b>	<b>(2,638)</b>
<b>Funds brought forward</b>	<b>69,228</b>	<b>400,000</b>	<b>5,314</b>	<b>474,542</b>	<b>477,180</b>
<b>Funds carried forward</b>	<b>80,161</b>	<b>400,000</b>	<b>5,386</b>	<b>485,547</b>	<b>474,542</b>

**Church of the Living God Trust**  
**Statement of Financial Position**  
**as at 31 December 2021**

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	<u>2021</u>		<u>2020</u>	
	£	£	£	£
<b>Current assets</b>				
Income tax debtor		1,952		2,523
Short-term deposits		418,190		417,146
Cash at bank		<u>69,483</u>		<u>59,753</u>
		489,625		479,422
<b>Creditors: amounts falling due within one year</b>				
Accruals		<u>4,078</u>		<u>4,880</u>
		(4,078)		(4,880)
<b>Net assets</b>		<u><u>485,547</u></u>		<u><u>474,542</u></u>
Represented by:				
<b>Funds</b>				
Unrestricted funds				
General fund		80,161		69,228
Designated funds (note 4)		400,000		400,000
Restricted funds (note 5)		<u>5,386</u>		<u>5,314</u>
		<u><u>485,547</u></u>		<u><u>474,542</u></u>

Approved by the Trustees on .....

.....  
M. Wendon

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

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**1. Accounting policies**

Charity information:

Church of the Living God Trust is a trust. The registered office is Swallow House, 122 Fairfax Road, Teddington, Middlesex, TW11 9BS.

(a) Accounting convention

The accounts have been prepared in accordance with the trust deed and "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)" (as amended for accounting periods commencing from 1 January 2016).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions of the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies are set out below.

(b) Going concern

At the time of approving the accounts, 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 accounts.

(c) Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable activities unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by the donors as to how they may be used.

(d) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash gifts are recognised on receipt. Other donations are recognised once the charity has been notified of the gift, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to gifts received under Gift Aid is recognised at the time of the gift.

Investment income is recognised in the accounts on a receivable basis.

(e) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenses are inclusive of irrecoverable VAT.

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

(g) Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is no intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**2. Critical accounting estimates and judgements**

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. These are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Gifts payable**

	<u>2021</u>		<u>2020</u>	
	No.	£	No.	£
Advancement of the Gospel:				
To Institutions				
Church of the Living God	40	25,651	39	31,349
Open Doors	4	1,575	5	2,056
Living Hope Ministries	2	763	4	2,236
Reaching The World	4	1,726	5	2,470
The Riverbank Trust	1	352	3	1,740
Kick London	2	869	3	1,954
CAP UK	1	353	1	300
Word of Life Church	8	4,047	-	-
Jerusalem Merit	-	-	1	1,972
Women On The Move	-	-	1	625
Father's Nest	1	1,125	-	-
Ignite Ministries	16	3,982	15	1,905
	<u>79</u>	<u>40,443</u>	<u>77</u>	<u>46,607</u>
To Individuals	18	7,139	22	13,584
	<u>97</u>	<u>47,582</u>	<u>99</u>	<u>60,191</u>
Relief of Poverty:				
To Institutions				
Porchester Free Church	-	-	1	100
Embracing Age	-	-	1	250
Ebenezer Ministries Uganda	-	-	1	500
	-	-	<u>3</u>	<u>850</u>
To Individuals	9	2,868	3	1,380
	<u>9</u>	<u>2,868</u>	<u>6</u>	<u>2,230</u>
Advancement of Education:				
To Individuals	-	-	2	1,575
	<u>-</u>	<u>-</u>	<u>2</u>	<u>1,575</u>
Total	<u>106</u>	<u>50,450</u>	<u>107</u>	<u>63,995</u>

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**3. Trustees**

The trustees did not receive any remuneration and were not reimbursed for any personal expenses during the year.

**4. Designated funds**

	Balance brought <u>forward</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	Balance carried <u>forward</u>
	£	£	£	£	£
Building fund	400,000	-	-	-	400,000

The designated building fund represents funds set aside by the trustees for a future purchase of a building for the Church of the Living God.

**5. Restricted funds**

	Balance brought <u>forward</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	Balance carried <u>forward</u>
	£	£	£	£	£
Christian ministries	2	11,280	11,270	-	12
Other	-	3,091	3,091	-	-
Building fund	5,312	62	-	-	5,374
	<u>5,314</u>	<u>14,433</u>	<u>14,361</u>	<u>-</u>	<u>5,386</u>

The building fund is to help finance a future purchase of a building for the Church of the Living God.

**6. Analysis of net assets between funds**

	Current <u>assets</u>	<u>Creditors</u>	Net <u>Assets</u>
	£	£	£
Unrestricted general funds	84,239	(4,078)	80,161

**7. Related party transactions**

There were no disclosable related party transactions during both this year and last year.

**CHURCH OF THE LIVING GOD TRUST**

England & Wales - Charity number 803600

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# Accounts

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**Church of the Living God Trust**

**Trustees' Report and Unaudited Accounts**

**for the year Ended 31 December 2020**

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2020**

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The Trustees present their annual report together with the charity's financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

**1. Reference and administration information**

The charity was established by a trust deed on 18 January 1989 and is registered with the Charities Commission (No. 803600).

The charity's Registered Office is Swallow House, 122 Fairfax Road, Teddington, Middx. TW11 9BS.

The trustees during the year were as follows:

J.M. Wendon (Chairman)

K. Martin

B. Martin

A. Millett

C. Ogowok

V. Matthews

The charity's professional advisers are as follows:

Accountants: HB Accountants, Amwell House, 19 Amwell Street, Hoddesdon, Herts. EN11 8TS

Bankers: HSBC plc, 26-28 St. Ann's Road, Harrow, Middlesex, HA1 1AL

**2. Structure, governance and management**

Trustees are appointed from within the membership of the Church of the Living God by its Elders after they have examined the appointee's character and Christian walk over a period of time.

The trustees meet throughout the year to oversee and administer the running and direction of the Trust in accordance with its objects and the benefit and public requirements of the Charities Act 2011.

The Trust continues to maintain a "Welcome Pack" that includes an introduction to the Trust and its governing deed, as well as a copy of the Trust Deed, a summary of its objects and key procedures; an outline of the responsibilities of all the trustees as well as those of the Chairman, Treasurer and Secretary; together with a "Trust Calendar" that sets out meeting dates and regular matters to be considered. Also included in the Welcome Pack are the Charities Commission's "Hallmark of an Effective Charity at a Glance", "Being a Trustee" and "Guidance on Public Benefit" as well as a summary of the Public Benefit guidance.

All of the trustees give their time freely and none of them receive any remuneration. In the event that any decision could involve a conflict of interest, it is the policy of the Trust to require the affected trustee to withdraw from any part of such discussion.

Under the Trust Deed, the Trust has the power to make any investment which the trustees see fit.

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate exposure to the major risks.

# Church of the Living God Trust

## Trustees' Report

for the year ended 31 December 2020

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### 3. Objectives and activities

The objects of the Trust are to promote the Christian faith; to organise, sponsor and promote Christian churches in the U.K.; to relieve poverty; and to promote education in the context of the Christian faith. The trustees are satisfied that relief of poverty is within the benefit requirements of the Charities Act 2011 and that the other objects are within the public benefit requirements of the Charities Act 2011. The trustees are also satisfied that the decisions and gifts that have been made during this reporting year also meet the requirements of benefit and public benefit.

The general grant making activities of the Trust consist of giving money to causes that fall within the objects of the Trust.

### 4. Achievements and performance

The Trust continued to support the Church of the Living God with both its running and outreach costs.

The Trust continued to support a minister of the gospel in the U.K. who is teaching the Bible to people via the internet in different countries. This was in the form of regular monthly gifts.

The Trust continued its policy of giving 10% of its income split between various beneficiaries who fall within the Objects. This years recipients were Open Doors (OD), Living Hope Ministries (LHM), The Riverbank Trust (TRT), Kick London (KL) and the Porchester Free Church (PFC). OD is an organisation that supports persecuted Christian in different parts of the world and provides disaster relief for poor people. LHM is an evangelical outreach organisation that preaches the gospel in the UK and abroad. RTW is a ministry that works primarily in Myanmar and Kenya, both with orphans and training ministers of the gospel. TRT is a Christian charity which seeks to love, support and befriend vulnerable single mums and their families in the London Borough of Richmond. KL is a charity that engages young people in London with sports activities to help them become productive individuals as they encounter the gospel message. PFC is a church reaching the poor people of Guatemala.

Gifts were made to support a church in Sierra Leone to help with their building and to deal with the COVID issues.

Gifts were also made to evangelists; Jonathan Conrathe, Justin Slade, Mark Marx and Luke Vardy.

Educational gifts were made to pay the school fees of a son of a minister in India.

The Trustees are satisfied that all of the above gifts satisfy the applicable requirements of the Charities Act 2011 regarding benefit and public benefit.

The balance of monies is being retained to fund a more permanent building for the Church of the Living God when a suitable one has been found, or if none is available, a rental property for helping those in need, ie refugees, victims of domestic violence and vulnerable adults.

### 5. Plans for future periods

The main objectives for the coming year are as follows:

- . For the year 2021 the annual income is expected to be about £52,000.
- . The administration expenses are expected to be about £11000, £8,000 of which will be legal fees for the purchase of a building.
- . The Trust intends to continue to support Christian work at home and abroad, apart from that relating to the Church, which is expected to be about £7,000.
- . We aim to spend another £2,000 in helping to relieve poverty.
- . We expect to support the Church of the Living God in outreach, operational and admin costs which are expected to amount to about £30,000.
- . Gifts to tithe recipients are expected to amount to 10% of Trust income.
- . We expect to move forward with the purchase of a flat or similar property for helping those in need.

**Church of the Living God Trust**  
**Trustees' Report**  
**for the year ended 31 December 2020**

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**6. Financial review**

The trustees consider the result for the year to be good. Total income decreased from £92,969 to £64,065. In response to this decrease in income, gifts paid decreased from £89,572 to £63,995. As a result there was a deficit for the year of £2,638 (2019: Surplus £757). The finances remain strong with funds of £474,542 (2019: £477,180).

Reserves policy:

The trustees have had a policy whereby the unrestricted funds not designated, should normally be six months of the normal resources expended, currently around £50,000, and they see no reason to adjust or change this policy. At this level the trustees consider that they would be able to continue, for a period of six months, the current activities of the Trust in the event of a significant drop in income.

On behalf of the Board of Trustees

.....  
M. Wendon

Trustee

Date:

**Independent Examiner's Report to the Trustees  
on the unaudited accounts of  
The Church of the Living God Trust**

---

We report on the accounts of the Trust for the year ended 31 December 2020 which are set out on pages 5 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees, you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is required.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records comply with the accounting requirements of the Act;  
have not been met; or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Amwell House  
19 Amwell Street  
Hoddesdon  
Hertfordshire  
EN11 8TS

HB Accountants  
  
Chartered Accountants

Date:

**Church of the Living God Trust**  
**Statement of Financial Activities**  
**for the year ended 31 December 2020**

	Unrestricted funds			2020	2019
	General	Designated	Restricted	Total	Total
	<u>funds</u>	<u>funds</u>	<u>funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income					
Gifts receivable	36,229	-	14,012	50,241	73,803
Income tax recoverable	8,907	-	3,131	12,038	15,651
	45,136	-	17,143	62,279	89,454
Investment income					
Bank interest receivable	1,786	-	-	1,786	3,515
<b>Total incoming resources</b>	<b>46,922</b>	<b>-</b>	<b>17,143</b>	<b>64,065</b>	<b>92,969</b>
<b>Resources expended</b>					
<b>Charitable expenditure</b>					
Charitable activities:					
Advancement of the gospel					
Gifts payable (Note 3)	43,925	-	16,266	60,191	83,576
Support costs					
Sundry expenses	307	-	-	307	600
Governance costs					
Accountancy fees	2,400	-	-	2,400	2,040
	46,632	-	16,266	62,898	86,216
Relief of poverty					
Gifts payable (Note 3)	2,230	-	-	2,230	1,471
Advancement of education					
Gifts payable (Note 3)	700	-	875	1,575	4,525
<b>Total resources expended</b>	<b>49,562</b>	<b>-</b>	<b>17,141</b>	<b>66,703</b>	<b>92,212</b>
<b>Net (deficit)/surplus for the year</b>	<b>(2,640)</b>	<b>-</b>	<b>2</b>	<b>(2,638)</b>	<b>757</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(2,640)</b>	<b>-</b>	<b>2</b>	<b>(2,638)</b>	<b>757</b>
<b>Funds brought forward</b>	<b>71,868</b>	<b>400,000</b>	<b>5,312</b>	<b>477,180</b>	<b>476,423</b>
<b>Funds carried forward</b>	<b>69,228</b>	<b>400,000</b>	<b>5,314</b>	<b>474,542</b>	<b>477,180</b>

**Church of the Living God Trust**  
**Statement of Financial Position**  
**as at 31 December 2019**

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	<u>2020</u>		<u>2019</u>	
	£	£	£	£
<b>Current assets</b>				
Income tax debtor		2,523		20,350
Short-term deposits		417,146		415,416
Cash at bank		<u>59,753</u>		<u>43,574</u>
		479,422		479,340
<b>Creditors: amounts falling due within one year</b>				
Accruals	<u>4,880</u>		<u>2,160</u>	
		(4,880)		(2,160)
<b>Net assets</b>		<u>474,542</u>		<u>477,180</u>
Represented by:				
<b>Funds</b>				
Unrestricted funds				
General fund		69,228		71,868
Designated funds (note 4)		400,000		400,000
Restricted funds (note 5)		<u>5,314</u>		<u>5,312</u>
		<u>474,542</u>		<u>477,180</u>

Approved by the Trustees on .....

.....  
M. Wendon

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

---

**1. Accounting policies**

Charity information:

Church of the Living God Trust is a trust. The registered office is Swallow House, 122 Fairfax Road, Teddington, Middlesex, TW11 9BS.

(a) Accounting convention

The accounts have been prepared in accordance with the trust deed and "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)" (as amended for accounting periods commencing from 1 January 2016).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions of the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

The principal accounting policies are set out below.

(b) Going concern

At the time of approving the accounts, 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 accounts.

(c) Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable activities unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by the donors as to how they may be used.

(d) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash gifts are recognised on receipt. Other donations are recognised once the charity has been notified of the gift, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to gifts received under Gift Aid is recognised at the time of the gift.

Investment income is recognised in the accounts on a receivable basis.

(e) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenses are inclusive of irrecoverable VAT.

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

(g) Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is no intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

**2. Critical accounting estimates and judgements**

In application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. These are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Gifts payable**

	<u>2020</u>		<u>2019</u>	
	No.	£	No.	£
Advancement of the Gospel:				
To Institutions				
Church of the Living God	39	31,349	48	49,225
Open Doors	5	2,056	4	1,889
Jerusalem Merit	1	1,972	1	1,736
Kick London	3	1,954	3	1,865
Living Hope Ministries	4	2,236	3	1,322
Reaching The World	5	2,470	3	2,204
Women On The Move	1	625	1	500
Riverbank Trust	3	1,740	1	356
Santosa Samsara Homes, Bangalore	-	-	1	3,000
CAP uk	1	300	-	-
Father's Nest	-	-	1	625
Beyond Barriers	-	-	1	1,069
Bible Project	-	-	1	625
Ignite Ministries	15	1,905	-	-
Porchester Free Church	-	-	1	268
	<b>77</b>	<b>46,606</b>	<b>69</b>	<b>64,684</b>
To Individuals	22	13,584	26	18,892
	<b>99</b>	<b>60,190</b>	<b>95</b>	<b>83,576</b>
Relief of Poverty:				
To Institutions				
Porchester Free Church	1	100	-	-
Embracing Age	1	250	-	-
CAP	-	-	2	1,471
Ebenezer Ministries Uganda	1	500	-	-
	<b>3</b>	<b>850</b>	<b>2</b>	<b>1,471</b>
To Individuals	3	1,380	-	-
	<b>6</b>	<b>2,230</b>	<b>2</b>	<b>1,471</b>
Advancement of Education:				
To Institutions				
Kings School, Kerela		-	1	3,000
To Individuals	2	1,575	1	1,525
	<b>2</b>	<b>1,575</b>	<b>2</b>	<b>4,525</b>
Total	<b>107</b>	<b>63,995</b>	<b>99</b>	<b>89,572</b>

**Church of the Living God Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2019**

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**3. Trustees**

The trustees did not receive any remuneration and were not reimbursed for any personal expenses during the year.

**4. Designated funds**

	<u>Balance brought forward</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	<u>Balance carried forward</u>
	£	£	£	£	£
Building fund	400,000	-	-	-	400,000

The designated building fund represents funds set aside by the trustees for a future purchase of a building for the Church of the Living God.

**5. Restricted funds**

	<u>Balance brought forward</u>	<u>Income</u>	<u>Expenses</u>	<u>Transfers</u>	<u>Balance carried forward</u>
	£	£	£	£	£
Christian ministries	-	12,206	12,204	-	2
Other	-	4,937	4,937	-	-
Building fund	5,312	-	-	-	5,312
	<u>5,312</u>	<u>17,143</u>	<u>17,141</u>	<u>-</u>	<u>5,314</u>

The building fund is to help finance a future purchase of a building for the Church of the Living God.

**6. Analysis of net assets between funds**

	<u>Current assets</u>	<u>Creditors</u>	<u>Net Assets</u>
	£	£	£
Unrestricted general funds	74,108	(4,880)	69,228

**7. Related party transactions**

There were no disclosable related party transactions during both this year and last year.