

# Living Branch Ministries

Northern Ireland · Charity number 107843

## Details

Status	Received
Company number	<a href="#">1641493</a>
Registered	2021-05-17
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	43 East Mount Newtownards Bt23 8se BT23 8SE
Phone	07887894878
Email	<a href="mailto:admin@livingbranchministries.co.uk">admin@livingbranchministries.co.uk</a>
Website	<a href="http://livingbranchministries.co.uk">livingbranchministries.co.uk</a>

## Activities

**Purposes:** The Charity's objects ("Objects") are to: - (1) Advance the Christian religion in accordance with Living Branch Ministries statement of Faith in Northern Ireland. (2) Advance education. (3) Relieve poverty. (4) Relieve people in need as a result of their youth, age, infirmity or social and economic circumstances by the provision of facilities in the interests of social welfare for recreation and other leisure time occupation.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Education/training, Relief of poverty, Religious activities, Welfare/benevolent

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Adult training, General public, Men, Unemployed/low income, Volunteers, Women

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£39,948	£33,212	£0	0

## Trustees

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Name	Role	Appointed
Bruce		
Diane		
Mallory		
Mrs Mavis Agnew		
Sam		

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**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Accounts

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**Living Branch Ministries**

**known as The Way Bible College**

**Statement of Financial Activities for the Year Ended 30 June 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	16,652	16,652
Charitable activities	4	23,146	23,146
Investment income	5	150	150
Total income		<u>39,948</u>	<u>39,948</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(33,212)</u>	<u>(33,212)</u>
Total expenditure		<u>(33,212)</u>	<u>(33,212)</u>
Net income		<u>6,736</u>	<u>6,736</u>
Net movement in funds		6,736	6,736
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>11,598</u>	<u>11,598</u>
Total funds carried forward	13	<u>18,334</u>	<u>18,334</u>
		Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	12,576	12,576
Charitable activities	4	13,684	13,684
Investment income	5	49	49
Total income		<u>26,309</u>	<u>26,309</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(18,410)</u>	<u>(18,410)</u>
Total expenditure		<u>(18,410)</u>	<u>(18,410)</u>
Net income		<u>7,899</u>	<u>7,899</u>
Net movement in funds		7,899	7,899
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>3,699</u>	<u>3,699</u>
Total funds carried forward	13	<u>11,598</u>	<u>11,598</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 16 to 21 form an integral part of these financial statements.

**Living Branch Ministries**

**known as The Way Bible College**

**Statement of Financial Activities for the Year Ended 30 June 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

The funds breakdown for 2024 is shown in note 13.

The notes on pages 16 to 21 form an integral part of these financial statements.

**Living Branch Ministries**

**known as The Way Bible College**

**(Registration number: NI641493)**

**Balance Sheet as at 30 June 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	2,192	1,656
<b>Current assets</b>			
Debtors	10	132	3
Cash at bank and in hand	11	<u>16,560</u>	<u>10,443</u>
		16,692	10,446
<b>Creditors: Amounts falling due within one year</b>	12	<u>(550)</u>	<u>(504)</u>
<b>Net current assets</b>		<u>16,142</u>	<u>9,942</u>
<b>Net assets</b>		<u>18,334</u>	<u>11,598</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>18,334</u>	<u>11,598</u>
<b>Total funds</b>	13	<u>18,334</u>	<u>11,598</u>


For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 21 were approved by the trustees, and authorised for issue on 14 November 2025 and signed on their behalf by:

  
.....  
Samuel Patrick Hartley  
Company secretary and trustee

The notes on pages 16 to 21 form an integral part of these financial statements.

## **Living Branch Ministries**

**known as The Way Bible College**

### **Notes to the Financial Statements for the Year Ended 30 June 2025**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

43 East Mount  
Newtownards  
BT23 8SE

These financial statements were authorised for issue by the trustees on 14 November 2025.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Living Branch Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

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 the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Notes to the Financial Statements for the Year Ended 30 June 2025**

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

##### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## Living Branch Ministries

### known as The Way Bible College

#### Notes to the Financial Statements for the Year Ended 30 June 2025

##### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

##### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	16,652	16,652
<b>Total for 2025</b>	<b>16,652</b>	<b>16,652</b>
<b>Total for 2024</b>	<b>12,576</b>	<b>12,576</b>

**Living Branch Ministries**

**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2025**

**4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Tuition fees	10,382	10,382
Gift Aid	4,121	4,121
Sunday Meetings	8,643	8,643
<b>Total for 2025</b>	<u>23,146</u>	<u>23,146</u>
<b>Total for 2024</b>	<u>13,684</u>	<u>13,684</u>

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	<u>150</u>	<u>150</u>
<b>Total for 2025</b>	<u>150</u>	<u>150</u>
<b>Total for 2024</b>	<u>49</u>	<u>49</u>

**6 Expenditure on charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Tuition	17,541	17,541
Allocated support costs	15,671	15,671
<b>Total for 2025</b>	<u>33,212</u>	<u>33,212</u>
<b>Total for 2024</b>	<u>18,410</u>	<u>18,410</u>

**Living Branch Ministries**  
**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2025**

**7 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

**Jeannie Diane Hartley**

Jeannie Diane Hartley received remuneration of £1,790 (2024: £2,315) during the year.

Diane was remunerated for the delivery of lectures

During the year £2,202 was reimbursed to trustees relating to travel expenses.

**8 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**9 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 July 2024	2,071	2,071
Additions	1,404	1,404
At 30 June 2025	3,475	3,475
<b>Depreciation</b>		
At 1 July 2024	415	415
Charge for the year	868	868
At 30 June 2025	1,283	1,283
<b>Net book value</b>		
At 30 June 2025	2,192	2,192
At 30 June 2024	1,656	1,656

**10 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	132	3

**Living Branch Ministries**

**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2025**

**11 Cash and cash equivalents**

	2025 £	2024 £
Cash on hand	(3)	199
Cash at bank	5,114	1,945
Short-term deposits	11,449	8,299
	16,560	10,443

**12 Creditors: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	70	24
Accruals	480	480
	550	504

**13 Funds**

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
<b>Unrestricted funds</b>				
General	11,598	39,948	(33,212)	18,334
	3,699	26,309	(18,410)	11,598

**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Accounts

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## Living Branch Ministries

### known as The Way Bible College

#### Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	12,576	12,576
Charitable activities	4	13,684	13,684
Investment income	5	49	49
Total income		26,309	26,309
<b>Expenditure on:</b>			
Charitable activities	6	(18,410)	(18,410)
Total expenditure		(18,410)	(18,410)
Net income		7,899	7,899
Net movement in funds		7,899	7,899
<b>Reconciliation of funds</b>			
Total funds brought forward		3,699	3,699
Total funds carried forward	13	11,598	11,598
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	5,402	5,402
Charitable activities	4	8,716	8,716
Total income		14,118	14,118
<b>Expenditure on:</b>			
Charitable activities	6	(15,639)	(15,639)
Total expenditure		(15,639)	(15,639)
Net expenditure		(1,521)	(1,521)
Net movement in funds		(1,521)	(1,521)
<b>Reconciliation of funds</b>			
Total funds brought forward		5,220	5,220
Total funds carried forward	13	3,699	3,699

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 13.

The notes on pages 13 to 19 form an integral part of these financial statements.

## Living Branch Ministries

known as The Way Bible College

(Registration number: NI641493)

Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	1,656	-
<b>Current assets</b>			
Debtors	10	3	30
Cash at bank and in hand	11	10,443	5,274
		10,446	5,304
<b>Creditors: Amounts falling due within one year</b>	12	(504)	(1,605)
<b>Net current assets</b>		9,942	3,699
<b>Net assets</b>		11,598	3,699
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		11,598	3,699
<b>Total funds</b>	13	11,598	3,699

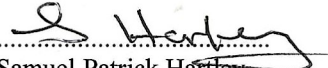
For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 11 to 19 were approved by the trustees, and authorised for issue on 10 February 2025 and signed on their behalf by:

  
.....  
Samuel Patrick Hartley  
Company secretary and trustee

The notes on pages 13 to 19 form an integral part of these financial statements.

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Notes to the Financial Statements for the Year Ended 30 June 2024**

##### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

43 East Mount  
Newtownards  
BT23 8SE

These financial statements were authorised for issue by the trustees on 10 February 2025.

##### **2 Accounting policies**

###### **Summary of significant accounting policies and key accounting estimates**

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

###### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

###### **Basis of preparation**

Living Branch Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

###### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

###### **Income and endowments**

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 the income receivable can be measured reliably.

###### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Notes to the Financial Statements for the Year Ended 30 June 2024**

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Notes to the Financial Statements for the Year Ended 30 June 2024**

##### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Living Branch Ministries**

**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2024**

**3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies; Donations from individuals	<u>12,576</u>	<u>12,576</u>
<b>Total for 2024</b>	<u><u>12,576</u></u>	<u><u>12,576</u></u>
<b>Total for 2023</b>	<u><u>5,402</u></u>	<u><u>5,402</u></u>

**Living Branch Ministries**

**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2024**

**4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Tuition fees	6,315	6,315
Gift Aid	2,426	2,426
Sunday Meetings	4,943	4,943
<b>Total for 2024</b>	<b>13,684</b>	<b>13,684</b>
<b>Total for 2023</b>	<b>8,716</b>	<b>8,716</b>

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	49	49
<b>Total for 2024</b>	<b>49</b>	<b>49</b>

**6 Expenditure on charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Tuition	10,451	10,451
Allocated support costs	7,959	7,959
<b>Total for 2024</b>	<b>18,410</b>	<b>18,410</b>
<b>Total for 2023</b>	<b>15,639</b>	<b>15,639</b>

**Living Branch Ministries**  
**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2024**

**7 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

**Jeannie Diane Hartley**

Jeannie Diane Hartley received remuneration of £2,315 (2023: £2,000) during the year.

Diane was remunerated for the delivery of lectures

During the year £1,625 was reimbursed to trustees relating to travel expenses.

**8 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**9 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	2,071	2,071
At 30 June 2024	2,071	2,071
<b>Depreciation</b>		
Charge for the year	415	415
At 30 June 2024	415	415
<b>Net book value</b>		
At 30 June 2024	1,656	1,656

**10 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	3	30

**Living Branch Ministries**

**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2024**

**11 Cash and cash equivalents**

	2024 £	2023 £
Cash on hand	199	-
Cash at bank	1,945	5,274
Short-term deposits	8,299	-
	10,443	5,274

**12 Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	24	150
Accruals	480	480
Deferred income	-	975
	504	1,605

**13 Funds**

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>				
General	3,699	26,309	(18,410)	11,598
	5,220	14,118	(15,639)	3,699

**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Annual report

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Company registration number: NI641493

Charity registration number: 107843

# Living Branch Ministries

known as

The Way Bible College

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

**Living Branch Ministries**  
**known as The Way Bible College**

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**Living Branch Ministries**

**known as The Way Bible College**

**Reference and Administrative Details**

<b>Trustees</b>	Jeannie Diane Hartley Mallory Anne Richardson Samuel Patrick Hartley Bruce Richardson
<b>Secretary</b>	Samuel Patrick Hartley
<b>Charity Registration Number</b>	107843
<b>Company Registration Number</b>	NI641493
<b>Registered Office</b>	43 East Mount Newtownards BT23 8SE
<b>Independent Examiner</b>	Mr John Hoyle 4 Brackenwood Drive Belfast BT8 6SQ



**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 10 February 2025 and signed on its behalf by:



.....  
Samuel Patrick Hartley  
Company secretary and trustee

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

Report of the trustees (including Directors report) for the year ending 30 June 2024

The Trustees and Directors of the charitable company for the purposes of the Companies Act 2006, have pleasure in presenting their report with the unaudited financial statements of the charitable company for the year ended 30 June 2024. The Trustees have adopted the provisions of 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 (Charities SORP 2019 (FRS 102)), in preparing the annual report and financial statements of the charitable company, which are also prepared to meet the requirements for a directors' report and accounts for company and charity law purposes.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Company Registration number

N1641493 (Northern Ireland)

HMRC Charity Registration number

NI01150

Charity Commission for NI Registration number NIC107843

Registered office

43 East Mount

Newtownards

BT23 8SE

Directors

The Directors who served the charitable company during the year and up to the date of approval were as follows:

Diane Hartley

Sam Hartley

Mallory Richardson

Bruce Richardson

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

Independent Examiner

John Hoyle FCCA

4 Brackenwood Drive

Belfast

BT8 6SQ

Bankers

Ulster Bank

11-16 Donegall Sq East

Belfast BT1 5UB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

Living Branch Ministries formed a company limited by guarantee, with company number N1641493 on 17 October 2016 and registered as a charity with the Charity Commission for Northern Ireland NIC107843 on 17th May 2021. The company is governed by its Articles of Association.

Organisational structure

Living Branch Ministries has a Board of Trustees which meets formally a minimum of twice a year and is responsible for the strategic direction and policy of the charity. There were two meetings of the directors in this accounting period.

For the period covering this report the Board had four members. The day-to-day management and operation of activities is carried out by the founders of Living Branch Ministries Sam and Diane Hartley.

Recruitment and Appointment of Board of Directors

The Directors of the company Sam and Diane Hartley are also charity Trustees for the purposes of charity law.

The Directors of the company are elected through the consideration of other Directors and based upon examination of their Christian faith, character and conduct. The present Directors have a good knowledge of the ministry, how it operates and its plans and vision for the future. They have shown strong leadership in their contribution to the decision making within the ministry as well as in how they serve in the ministry in terms of leading and participation in various aspects of the ministry. They are keen to ensure that their contribution, and that of the ministry itself always benefits and adds value to those impacted by Living Branch Ministries. The Directors are committed to the ministry, as evidenced by their contribution as Directors, attendance at meetings and how they help others within the ministry.

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

**Risk Management**

The Board has assessed the major risks to which the charitable company is exposed, in particular those related to its operations and finances, and systems and procedures have been established to mitigate those risks.

**PUBLIC BENEFIT STATEMENT**

The Trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the public benefit requirement issued under the Charities Act (NI) 2008.

**OBJECTIVES AND ACTIVITIES**

The year to 30 June 2024 has been one of continued charitable activities and provision of Public Benefit in many areas. The Trustees would like to thank all volunteers, staff, and all involved with the Charity's activities this year.

In this operating year Living Branch Ministries continued their Tuesday evening Bible study with the use of Zoom which enables the group to meet as many would not be able to attend because of travel difficulties. The Way Bible College continued to use the premises of Urban Grace Church York Road Belfast until 1st January 2024 when Living Branch Ministries became the sole tenants of the York Road Premises. The Trustees would like to thank Pastors, Craig and Tracey Seawright for their continued support, and in assisting with a smooth transition. The college is regulated and accredited by Open College Network Northern Ireland, and all appropriate updates to comply with OCN regulations have been met.

Our aim is to make learning accessible and affordable to anyone who wishes to learn how to fully realise their potential through understanding scientific and biblical principles that govern life to enhance their own quality of life and develop their God-given purpose. The course is designed to unlock and nurture potential that students may not have had previous opportunity to develop but also can build on previous learning that students may not have had the opportunity to take forward and use. The course is open to anyone with a desire to learn.

Accessibility to the course is of paramount importance to us, therefore we offer 3 learning pathways [Endorsed OCN courses at levels 3 and 2 (and a Certificate of Attendance for those who feel they are not academically inclined but wish to learn)].

The specific aims and objectives of Living Branch Ministries are as follows:

- The prevention or relief of poverty
- The advancement of education
- The advancement of religion
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Trustees' Report**

##### **ACHIEVEMENTS AND PERFORMANCE**

Below is a brief report on how Living Branch Ministries has fulfilled our aims and objectives:

##### **The prevention or relief of poverty:**

The above objective has been met by:

We are committed to improving the quality of life of individuals through teaching principles that develop potential (i.e. understanding personal worth through identity) and teach life skills that serve to protect life (i.e. setting boundaries in life), build confidence (i.e. through identifying and utilising untapped skills). We believe that if we equip individuals with skills they can use to improve employability and/or for personal development then this serves to develop all areas of life.

A number of our students are from disadvantaged economic backgrounds and do not have access to computers or internet. We are currently working with these students to teach them basic word processing skills using borrowed equipment.

We are also working with students who have a history of addiction, sign posting, making referrals and offering continued support and educating on its harmful effects and boundary setting. We also include life skills training such as budgeting.

We also welcome residents from a local nursing home, where they come for fellowship, refreshments and prayer.

##### **The advancement of Education:**

The above objective has been met by:

Direct benefits include training and equipping for people's benefit, as well as for their families and the community by way of personal development, education, equipping for further education, jobs, and preparation for life and Christian ministry.

- Tuesday night Bible study continues to take place on Zoom where all attendees are encouraged to participate in the study and bring forward their own understanding of the scripture. During the reporting period the group has continued with a deep study of the book of Revelation.
- Within the Bible College we have provided 1 to 1 tuition for 1 student to help solidify principles learned whilst in rehabilitation, to help create a sound foundation and promote a healthier lifestyle. This student graduated from his first year of studies, which is a significant milestone as he had no formal education. We have also supported this student with family mediation, signposting for counselling, and housing and employment concerns. We have encouraged students to develop their gifts and skillset through practical sessions whereby they have the opportunity to practise their strengths. Additionally we have used the skills of other students as mentors which have also helped develop their confidence.
- We have a number of students who have not completed formal education or earned qualifications and with 1 to 1 tuition and/or mentoring these students have made significant progress towards completing their portfolios.
- We have also provided skills training for students with the potential to teach.

##### **The advancement of Religion:**

The above objective has been met by:

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Trustees' Report**

As a Christian organisation we provide a Tuesday night bible study (via zoom), and we have set up a Bible College in conjunction with our church and through the Open College Network (OCN), whereby we incorporate the advancement of Christian principles with an OCN endorsed course.

- The purpose of the College is to help teach people their true identities according to God's original blueprint for their life and scientific principles. We aim to equip people to change established negative thinking patterns and replace them with healthy productive ones that will help individual overcome challenging circumstances. We believe that what we offer is a unique integrated learning experience to combine contextual biblical knowledge with related practical teaching that equip students to find and establish their destiny and purpose, whilst building character and confidence to empower them to make necessary adjustments to enhance their quality of life, improve relationships, reduce stress and improve employability opportunities.

#### **The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage:**

The above objective has been met by:

We currently have around 15 students with a mix of full and part-time students. Current students are from various backgrounds, abilities, and cultures. We have 5 different nationalities represented within this group [English, Irish, Filipino, Finnish, and African] with 3 students having English as their second language. At least five students are over 65 years of age. The college has several students with disabilities which are all catered for.

#### **Future Plans for The Way Bible College**

This year we have transitioned from sharing the premises with Urban Grace Ministries to assuming full tenancy, which enabled us to have visible signage on display, and set up permanent classrooms to enable the second year classes to run from September 2024. We envisage continued growth of the College as current students have reported significant improvement in their mental health, ability to set healthy boundaries and general stability in their well-being and coping with life's challenges. Many have observed that the College provides a safe place with a community atmosphere. It would be our hope that we will continue to grow and provide this wide variety of support and education in future years. We hope to secure our own premises to facilitate the projected expansion.

#### **FINANCIAL REVIEW**

##### **Financial Position**

The accounts on pages 11-19 set out the income and expenditure of the charitable company, as well as its financial position at the year end.

The accounts show an overall surplus of £7,899 for the year in unrestricted funds, there being no restricted funds. The total unrestricted funds are £11,598 as at 30th June 2024.

##### **Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees and the Directors of Living Branch Ministries for the purposes of company law are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Directors are required to

Select suitable accounting policies and then apply them consistently.

Observe the methods and principles in the Charity SORP 2015 (FRS102).

Make judgements and estimates that are reasonable and prudent.

State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

/Prepare the financial statements on the going concern basis unless it is inappropriate to /presume that the charitable company continue in operation,

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

John Hoyle FCCA will be proposed for re-appointment at the forthcoming Annual General Meeting.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board Of Trustees 28 February 2025.

Sam Hartley Director



Diane Hartley Director



**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Annual return

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## Living Branch Ministries

known as The Way Bible College

### Independent Examiner's Report to the trustees of Living Branch Ministries ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

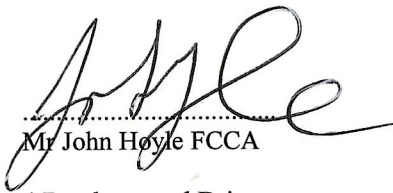
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 act and the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Living Branch Ministries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Mr John Hoyle FCCA

4 Brackenwood Drive  
Belfast  
BT8 6SQ

10 February 2025

**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Accounts

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**Living Branch Ministries**

**known as The Way Bible College**

**Statement of Financial Activities for the Year Ended 30 June 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	5,402	5,402
Charitable activities	4	<u>8,716</u>	<u>8,716</u>
Total income		<u>14,118</u>	<u>14,118</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(15,639)</u>	<u>(15,639)</u>
Total expenditure		<u>(15,639)</u>	<u>(15,639)</u>
Net expenditure		<u>(1,521)</u>	<u>(1,521)</u>
Net movement in funds		(1,521)	(1,521)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>5,220</u>	<u>5,220</u>
Total funds carried forward	11	<u>3,699</u>	<u>3,699</u>
		<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies	3	6,779	6,779
Charitable activities	4	<u>7,588</u>	<u>7,588</u>
Total income		<u>14,367</u>	<u>14,367</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(9,976)</u>	<u>(9,976)</u>
Total expenditure		<u>(9,976)</u>	<u>(9,976)</u>
Net income		<u>4,391</u>	<u>4,391</u>
Net movement in funds		4,391	4,391
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>829</u>	<u>829</u>
Total funds carried forward	11	<u>5,220</u>	<u>5,220</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 11.

The notes on pages 13 to 18 form an integral part of these financial statements.

## Living Branch Ministries

known as The Way Bible College

(Registration number: NI641493)

Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	8	30	290
Cash at bank and in hand	9	<u>5,274</u>	<u>5,610</u>
		5,304	5,900
<b>Creditors: Amounts falling due within one year</b>	10	<u>(1,605)</u>	<u>(680)</u>
<b>Net assets</b>		<u>3,699</u>	<u>5,220</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>3,699</u>	<u>5,220</u>
<b>Total funds</b>	11	<u>3,699</u>	<u>5,220</u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 11 to 18 were approved by the trustees, and authorised for issue on 29 February 2024 and signed on their behalf by:



Samuel Patrick Hartley  
Company secretary and trustee

The notes on pages 13 to 18 form an integral part of these financial statements.

# Living Branch Ministries

## known as The Way Bible College

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

43 East Mount  
Newtownards  
BT23 8SE

These financial statements were authorised for issue by the trustees on 29 February 2024.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Living Branch Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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 the income receivable can be measured reliably.

##### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Notes to the Financial Statements for the Year Ended 30 June 2023**

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### ***Trade debtors***

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

##### ***Cash and cash equivalents***

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Living Branch Ministries

### known as The Way Bible College

#### Notes to the Financial Statements for the Year Ended 30 June 2023

##### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

##### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	5,402	5,402
<b>Total for period ended 30 June 2023</b>	<b>5,402</b>	<b>5,402</b>
<b>Total for period ended 30 June 2022</b>	<b>6,779</b>	<b>6,779</b>

**Living Branch Ministries**  
**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2023**

**4 Income from charitable activities**

	Unrestricted funds General £	Total funds £
Tuition fees	8,006	8,006
Gift Aid	490	490
Refunds	112	112
College Tea Boat	108	108
<b>Total for period ended 30 June 2023</b>	<u>8,716</u>	<u>8,716</u>
<b>Total for period ended 30 June 2022</b>	<u>7,588</u>	<u>7,588</u>

**5 Expenditure on charitable activities**

	Unrestricted funds General £	Total funds £
Tuition	10,301	10,301
Allocated support costs	5,338	5,338
<b>Total for period ended 30 June 2023</b>	<u>15,639</u>	<u>15,639</u>
<b>Total for period ended 30 June 2022</b>	<u>9,976</u>	<u>9,976</u>

**Living Branch Ministries**  
**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2023**

**6 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

**Jeannie Diane Hartley**

Jeannie Diane Hartley received remuneration of £2,000 (2022: £Nil) during the year.

Diane was remunerated for the delivery of lectures

During the year £2,436 was reimbursed to trustees relating to travel expenses.

**7 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**8 Debtors**

	2023 £	2022 £
Trade debtors	30	290

**9 Cash and cash equivalents**

	2023 £	2022 £
Cash at bank	5,274	5,610

**10 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	150	200
Accruals	480	480
Deferred income	975	-
	1,605	680

**Living Branch Ministries**  
**known as The Way Bible College**

**Notes to the Financial Statements for the Year Ended 30 June 2023**

**11 Funds**

	<b>Balance at 1 July 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 June 2023 £</b>
<b>Unrestricted funds</b>				
General	<u>5,220</u>	<u>14,118</u>	<u>(15,639)</u>	<u>3,699</u>
	<b>Balance at 1 November 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 June 2022 £</b>
<b>Unrestricted funds</b>				
General	<u>829</u>	<u>14,367</u>	<u>(9,976)</u>	<u>5,220</u>

**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Annual report

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Company registration number: NI641493

Charity registration number: 107843

# Living Branch Ministries

known as

The Way Bible College

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

**Living Branch Ministries**  
**known as The Way Bible College**

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**Living Branch Ministries**

**known as The Way Bible College**

**Reference and Administrative Details**

<b>Trustees</b>	Jeannie Diane Hartley Mallory Anne Richardson Samuel Patrick Hartley Bruce Richardson
<b>Secretary</b>	Samuel Patrick Hartley
<b>Charity Registration Number</b>	107843
<b>Company Registration Number</b>	NI641493
<b>Registered Office</b>	43 East Mount Newtownards BT23 8SE
<b>Independent Examiner</b>	Mr John Hoyle 4 Brackenwood Drive Belfast BT8 6SQ

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

**Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jeannie Diane Hartley
	Mallory Anne Richardson
	Samuel Patrick Hartley
	Bruce Richardson (appointed 16 March 2023)
Secretary:	Samuel Patrick Hartley

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Living Branch Ministries for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

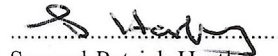
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

**Living Branch Ministries**  
**known as The Way Bible College**  
**Trustees' Report**

The annual report was approved by the trustees of the charity on 29 February 2024 and signed on its behalf by:



Samuel Patrick Hartley  
Company secretary and trustee

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

Report of the trustees (including Directors report) for the year ending 30 June 2023

The Trustees and Directors of the charitable company for the purposes of the Companies Act 2006, have pleasure in presenting their report with the unaudited financial statements of the charitable company for the year ended 30 June 2023. The Trustees have adopted the provisions of 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 (Charities SORP 2019 (FRS 102)), in preparing the annual report and financial statements of the charitable company, which are also prepared to meet the requirements for a directors' report and accounts for company and charity law purposes.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Company Registration number

N1641493 (Northern Ireland)

HMRC Charity Registration number

NI01150

Charity Commission for NI Registration number NIC107843

Registered office

43 East Mount

Newtownards

BT23 8SE

Directors

The Directors who served the charitable company during the year and up to the date of approval were as follows:

Diane Hartley

Sam Hartley

Mallory Richardson

Bruce Richardson (appointed 16 March 2023)

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

Independent Examiner

John Hoyle FCCA

4 Brackenwood Drive

Belfast

BT8 6SQ

Bankers

Ulster Bank

11-16 Donegall Sq East

Belfast BT1 5UB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

Living Branch Ministries formed a company limited by guarantee, with company number N1641493 on 17 October 2016 and registered as a charity with the Charity Commission for Northern Ireland NIC107843 on 17th May 2021. The company is governed by its Articles of Association.

Organisational structure

Living Branch Ministries has a Board of Trustees which meets formally a minimum of twice a year and is responsible for the strategic direction and policy of the charity. There were two meetings of the directors in this accounting period.

For the period covering this report the Board had four members. The day-to-day management and operation of activities is carried out by the founders of Living Branch Ministries Sam and Diane Hartley.

Recruitment and Appointment of Board of Directors

The Directors of the company Sam and Diane Hartley are also charity Trustees for the purposes of charity law.

The Directors of the company are elected through the consideration of other Directors and based upon examination of their Christian faith, character and conduct. The present Directors have a good knowledge of the ministry, how it operates and its plans and vision for the future. They have shown strong leadership in their contribution to the decision making within the ministry as well as in how they serve in the ministry in terms of leading and participation in various aspects of the ministry. They are keen to ensure that their contribution, and that of the ministry itself always benefits and adds value to those impacted by Living Branch Ministries. The Directors are committed to the ministry, as evidenced by their contribution as Directors, attendance at meetings and how they help others within the ministry.

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

Risk Management

The Board has assessed the major risks to which the charitable company is exposed, in particular those related to its operations and finances, and systems and procedures have been established to mitigate those risks.

**PUBLIC BENEFIT STATEMENT**

The Trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the public benefit requirement issued under the Charities Act (NI) 2008.

**OBJECTIVES AND ACTIVITIES**

The year to 30 June 2023 has been one of continued charitable activities and provision of Public Benefit in many areas. The Trustees would like to thank all volunteers, staff, and all involved with the Charity's activities this year.

In this operating year Living Branch Ministries continued their Tuesday evening Bible study with the use of Zoom which enables the group to meet as many would not be able to attend because of travel difficulties. The Way Bible College continues to use the premises of Urban Grace Church York Road Belfast. The Trustees would like to thank Pastors, Craig and Tracey Seawright for their continued support. The college is regulated and accredited by Open College Network Northern Ireland.

Our aim is to make learning accessible and affordable to anyone who wishes to learn how to fully realise their potential through understanding scientific and biblical principles that govern life to enhance their own quality of life and develop their God-given purpose. The course is designed to unlock and nurture potential that students may not have had previous opportunity to develop but also can build on previous learning that students may not have had the opportunity to take forward and use. The course is open to anyone with a desire to learn.

Accessibility to the course is of paramount importance to us, therefore we offer 3 learning pathways [Endorsed OCN courses at levels 3 and 2 (and a Certificate of Attendance for those who feel they are not academically inclined but wish to learn)].

The specific aims and objectives of Living Branch Ministries are as follows:

- The prevention or relief of poverty
- The advancement of education
- The advancement of religion
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

**ACHIEVEMENTS AND PERFORMANCE**

Below is a brief report on how Living Branch Ministries has fulfilled our aims and objectives:

**The prevention or relief of poverty:**

The above objective has been met by:

We are committed to improving the quality of life of individuals through teaching principles that develop potential (i.e. understanding personal worth through identity) and teach life skills that serve to protect life (i.e. setting boundaries in life), build confidence (i.e. through identifying and utilising untapped skills). We believe that if we equip individuals with skills they can use to improve employability and/or for personal development then this serves to develop all areas of life.

A number of our students are from disadvantaged economic backgrounds and do not have access to computers or internet. We are currently working with these students to teach them basic word processing skills using borrowed equipment.

We are also working with students who have a history of addiction, sign posting, making referrals and offering continued support and educating on its harmful effects and boundary setting. We also include life skills training such as budgeting.

**The advancement of Education:**

The above objective has been met by:

Direct benefits include training and equipping for people's benefit, as well as for their families and the community by way of personal development, education, equipping for further education, jobs, and preparation for life and Christian ministry.

- Tuesday night Bible study continues to take place on Zoom where all attendees are encouraged to participate in the study and bring forward their own understanding of the scripture. During the reporting period the group has continued with a deep study of the book of Revelation.
- Within the Bible College we have provided one to one tuition for 1 student to help develop essential skills for potential work opportunities. We have encouraged students to develop their gifts and skillset through practical sessions whereby they have the opportunity to practise their strengths. Additionally we have used the skills of other students as mentors which have also helped develop their confidence.
- We have a number of students who have not completed formal education or earned qualifications and with one to one tuition and/or mentoring these students have made significant progress towards completing their portfolios. We have also provided one to one help for 2 students with English as their second language.

**The advancement of Religion:**

The above objective has been met by:

As a Christian organisation we provide a Tuesday night bible study (via zoom), and we have set up a Bible College in conjunction with our church and through the Open College Network (OCN), whereby we incorporate the advancement of Christian principles with an OCN endorsed course.

## **Living Branch Ministries**

### **known as The Way Bible College**

#### **Trustees' Report**

• The purpose of the College is to help teach people their true identities according to God's original blueprint for their life and scientific principles. We aim to equip people to change established negative thinking patterns and replace them with healthy productive ones that will help individual overcome challenging circumstances. We believe that what we offer is a unique integrated learning experience to combine contextual biblical knowledge with related practical teaching that equip students to find and establish their destiny and purpose, whilst building character and confidence to empower them to make necessary adjustments to enhance their quality of life, improve relationships, reduce stress and improve employability opportunities.

#### **The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage:**

The above objective has been met by:

We currently have around 15 students with a mix of full and part-time students. Current students are from various backgrounds, abilities, and cultures. We have 6 different nationalities represented within this group [English, Irish, Filipino, Finnish, African and German] with 4 students having English as their second language. At least seven students are over 65 years of age. The college has several students with disabilities which are all catered for.

#### **Future Plans for The Way Bible College**

We envisage continued growth of the College as current students have reported significant improvement in their mental health, ability to set healthy boundaries and general stability in their well-being and coping with life's challenges. Many have observed that the College provides a safe place with a community atmosphere. It would be our hope that we will continue to grow and provide this wide variety of support and education in future years. We hope to secure our own premises to facilitate the projected expansion.

#### **FINANCIAL REVIEW**

##### **Financial Position**

The accounts on pages 11-18 set out the income and expenditure of the charitable company, as well as its financial position at the year end.

The accounts show an overall deficit of £1,521 for the year in unrestricted funds, there being no restricted funds. The total unrestricted funds are £3,699 as at 30th June 2023.

##### **Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Living Branch Ministries**  
**known as The Way Bible College**

**Trustees' Report**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees and the Directors of Living Branch Ministries for the purposes of company law are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Directors are required to

Select suitable accounting policies and then apply them consistently.

Observe the methods and principles in the Charity SORP 2015 (FRS102).

Make judgements and estimates that are reasonable and prudent.

State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

/Prepare the financial statements on the going concern basis unless it is inappropriate to /presume that the charitable company continue in operation,

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

John Hoyle FCCA will be proposed for re-appointment at the forthcoming Annual General Meeting,

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board Of Trustees 29 February 2024.

Sam Hartley Director



Diane Hartley Director



**Living Branch Ministries**

Northern Ireland - Charity number 107843

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# Annual return

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## Living Branch Ministries

known as The Way Bible College

### Independent Examiner's Report to the trustees of Living Branch Ministries ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

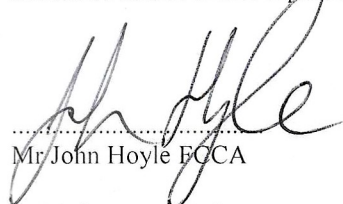
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 act and the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Living Branch Ministries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Mr John Hoyle FCCA

4 Brackenwood Drive  
Belfast  
BT8 6SQ

29 February 2024