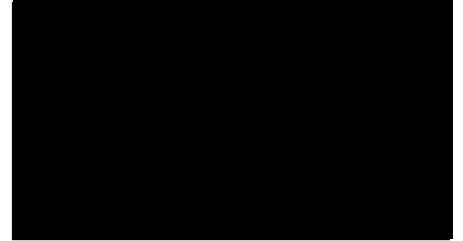


# Livingston Assembly of God

Scottish Charity SC006779 (Known as Life Centre Livingston)

[www.lifecentrelivingston.com](http://www.lifecentrelivingston.com)

Correspondence:



Office of Scottish Charity Regulator  
2<sup>nd</sup> Floor  
Quadrant House  
9 Riverside Drive  
Dundee  
DD1 4NY

27 April 2022

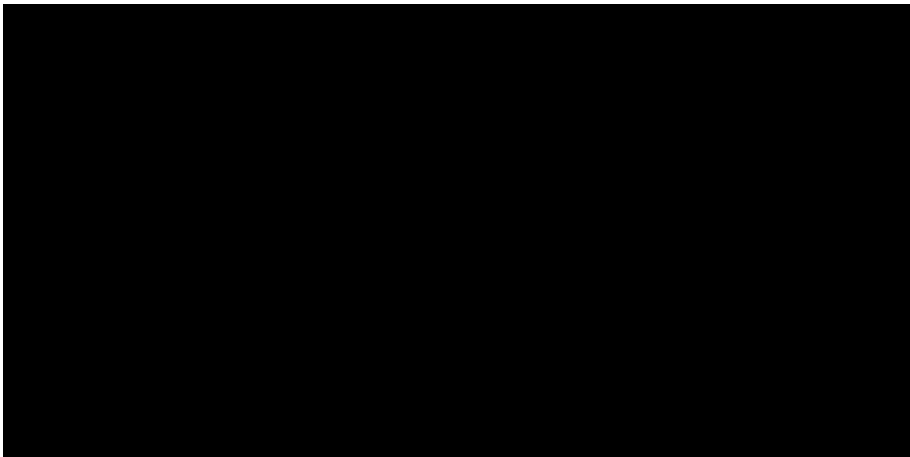
Dear Sir/Madam

**Livingston Assembly of God, Charity No. SC006779**

Please find attached the accounts for the financial year ending 31 October 2021 for the above charity.

This is the final accounts for the charity and all assets have been transferred to a new charity (SCIO).

I trust you find everything in order.



SC006799, 2021.

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**Livingston Assembly of God**

**Report and Financial Statements  
For the Year Ended 31st October 2021**

**Charity Number: SCO06779**

**Livingston Assembly of God  
Trustees' Report  
Reference and Administration Details  
for the year ended 31 October 2021**

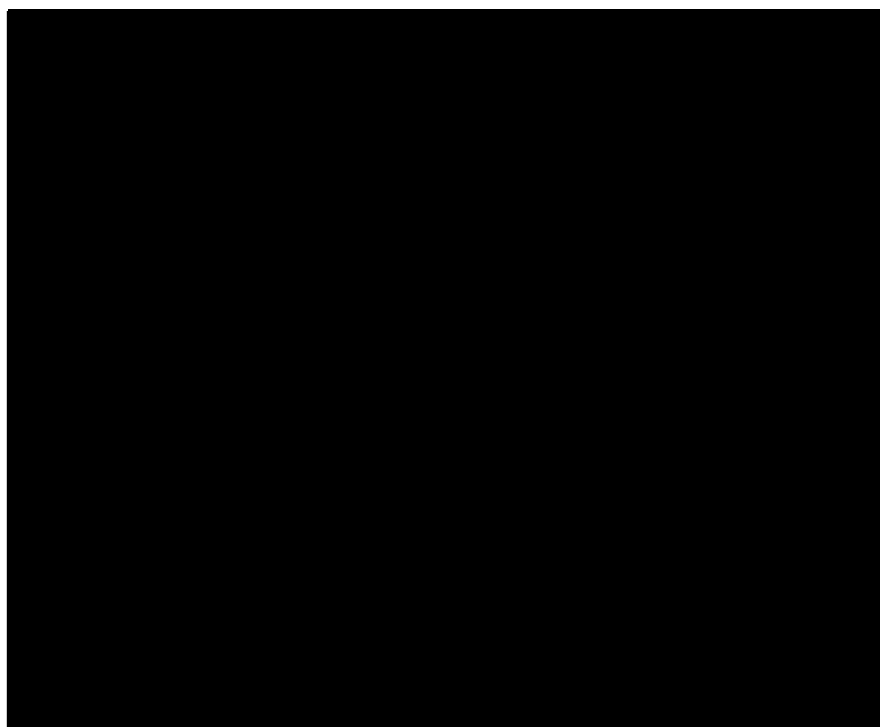
**Charity Registration Number** SCO06779

**Charity Name** Livingston Assembly of God  
(Known as Life Centre Livingston)

**Principal Address**

**Independent Examiner**

**Trustees**



**Livingston Assembly of God  
Trustees' Report  
for the year ended 31 October 2021**

**Structure, Governance and Management**

**Governing Document**

Livingston Assembly of God (known as Life Centre Livingston) is a charitable organisation and the purposes and administrative arrangements are set out in our constitution.

**Recruitment and Appointment of Trustees**

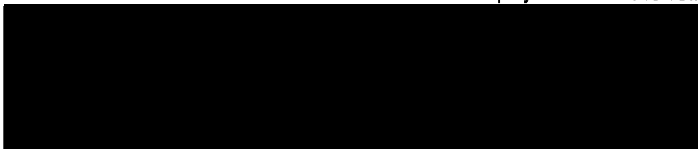
It is normal practice to have the pastor elect the elders and the congregation to elect the deacons. This allows a balance and means that people with the appropriate skills can be appointed. All trustees are appointed or reappointed at Annual General Meeting.

**Risk Management**

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

**Trustees Remuneration and Expenses**

During the period the trustees received payments of the following amounts:



**Objectives and Activities**

**Charitable and Religious Purposes**

Livingston Assembly of God is part of the Assemblies of God GB. The Assemblies of God is one of the major Pentecostal denominations in existence today. Pentecostal churches are part of the overall Protestant church groups which proclaim the Lordship of Jesus Christ and base all that they do upon the teachings of the Holy Bible.

**Achievements and Performance**

We are here to help people 1) Find God, 2) Experience freedom, 3) To discover their purpose, 4) And help make a difference. We promote the Holy Bible as the infallible word of God. We facilitate opportunities for people to discover for themselves the presence of God. We provide programmes to those ends.

We encourage people who have had a specific answer to prayer or a spiritual experience through attending the church to allow us to put a brief testimony on our web site: [www.lifecentrelivingston.com](http://www.lifecentrelivingston.com)

**Introduction**

The church holds its services at the Life Centre, Almondvale, Livingston, a former night club in the centre of Livingston. Initially our meetings were only held at this location on Sunday mornings. From February 2019 the church took over the whole facility. This required some expenditure by the church to transform the building for church purposes. As the work progressed stage by stage the use of the building increased. During the covid pandemic the church had a sub lease as a beer garden was set up in the grounds of the building. The beer garden came to an end in 2022. However, the church had full use of the premises throughout this time.

This is the final financial report for Livingston Assembly of God as the church from the 1 November 2021 will become a Scottish Charitable Incorporated Organisation (SCIO), Life Centre Livingston, with all assets transferred to the new SCIO.

All our workers involved with children or vulnerable adults have Disclosure Scotland documentation. The church also has in place 'Safeguarding' procedures along with a safeguarding officer.

**Livingston Assembly of God  
Trustees' Report  
for the year ended 31 October 2021**

**Introduction (continued)**

It has been a challenging year since the onset of Covid, however we have remained opened throughout this period apart from when the government closed the places of worship for a period. Our Services on a Sunday morning continues to be a place where people come and seek emotional, spiritual, and practical support and encouragement. During the week there has been opportunities where people can get further emotional support, and this is run on an appointment basis. We continue to run an all-women's group every Wednesday and yet again this is a unique space where women can talk about family matters in a confidential space and develop new friendships. Our kids service on a Sunday also provides a space for kids to learn, explore and grow in confidence.

As a leadership team we were allocated several people to emotionally and practically support during this difficult time also. We also launched a telephone support line to offer spiritual, non-judgmental and compassionate support.

**Partnerships**

We have partnered with Stoneyburn and Bents Vision Group to run a food bank from our Stoneyburn church. This has been of great benefit to the local community.

We have also provided humanitarian help during the Afghanistan crises as well support to other Christian groups.

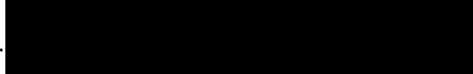
**Financial Review**

**Reserves Policy and Going Concern**

All money raised for, or on behalf of the charity, shall be applied to further the project of the charity and for no other purpose. Where monies are donated towards a specific project these shall be classed as restricted funds and shall only be applied to the specific project for which they were intended. All other monies raised or received will be classed as unrestricted funds and used for the objectives as detailed.

The trustees consider the financial position of the charity to be satisfactory and adequate to support the continuation of activities for the foreseeable future.

Approved by the Trustees and signed on their behalf:

..... 

Date 27 April 2022

**Livingston Assembly of God  
Independent Examiner's Report  
for the year ended 31 October 2021**

I report on the accounts of the charity for the year ended 31 October 2021 which are set out on pages 5 to 11.

**Respective responsibilities of Management Committee and independent examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

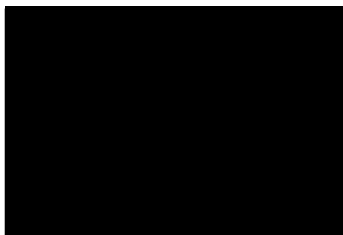
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date:

**Livingston Assembly of God  
Statement of Financial Activities  
(including Income and Expenditure Account)  
for the year ended 31 October 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>Income</b>					
Donations and Legacies	5	38,447	-	38,447	28,817
Investment Income	4	347	-	347	368
<b>Total income</b>		<u>38,794</u>	<u>-</u>	<u>38,794</u>	<u>29,185</u>
<b>Expenditure</b>					
Charitable Activities	11	26,079	-	26,079	20,710
		-	-	-	-
<b>Total expenditure</b>		<u>26,079</u>	<u>-</u>	<u>26,079</u>	<u>20,710</u>
<b>Net income/(expenditure) and net movement in funds for the ye</b>		12,715	-	12,715	8,475
<b>Reconciliation of funds</b>					
Total funds brought forward		203,936	76,900	280,836	272,361
<b>Funds Transfer</b>		-	-	-	-
Total funds carried forward	6	<u>216,651</u>	<u>76,900</u>	<u>293,551</u>	<u>280,836</u>

Movements in funds are shown in note 6.

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

**Livingston Assembly of God  
Balance Sheet  
as at 31 October 2021**

	Notes	£	2021 £	2020 £
<b>Fixed Assets</b>	13		141,263	142,638
<b>Current Assets</b>				
Cash at bank and in hand	8	<u>153,848</u>		<u>139,758</u>
		153,848		139,758
<b>Liabilities</b>				
Creditors: amounts falling due within one year	9	<u>(1,560)</u>		<u>(1,560)</u>
<b>Net Current Assets</b>			152,288	138,198
<b>Net Assets</b>			<u>293,551</u>	<u>280,836</u>
<b>The funds of the charity:</b>				
Unrestricted Funds	6		216,651	203,936
Restricted Funds	6		<u>76,900</u>	<u>76,900</u>
<b>Total Funds</b>	6		<u>293,551</u>	<u>280,836</u>

Approved by the Trustees on 25 April 2022 and signed on its behalf by:





**Livingston Assembly of God**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of Accounting**

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) (effective 1 January 2015) (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Life Centre Livingston meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

**Fund Accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- (i) The charity has entitlement to funds;
- (ii) Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.
- (iii) There is sufficient certainty that receipt of the income is considered probable; and
- (iv) The amount can be measured reliably.

**Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

- (i) Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible Fixed Assets**

Tangible fixed assets are stated at cost less depreciation. Assets with a cost of more than £250 are capitalised. Depreciation is calculated to write off their cost or valuation less any residual value over their estimated useful lives on a straight line basis as follows:

Assets Under Construction	0%
Building Costs	2% straight line
Furniture and Equipment	20% straight line

**Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account.

**2 Net Income/(Expenditure) for the year**

This is stated after charging:

	2021	2020
	£	£
Depreciation	1,375	1,375
Independent Examiners Fee	510	510

**3 Taxation**

As a charity, Life Centre Livingston is exempt from tax on income and gains falling within Sections 466 to 493 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in this charity.

**Livingston Assembly of God**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**4 Investment Income**

	Unrestricted £	Restricted £	2021 £	2020 £
Bank Interest Received	347	-	347	368
	<u>347</u>	<u>-</u>	<u>347</u>	<u>368</u>

**5 Donations & Legacies Income**

	Unrestricted £	Restricted £	2021 £	2020 £
Donations and Offerings	38,147	-	38,147	28,517
Building Fund Donations	-	-	-	300
Mission Income	300	-	300	-
	<u>38,447</u>	<u>-</u>	<u>38,447</u>	<u>28,817</u>

**6 Analysis of Charitable Funds**

	As at 1 November 2020 £	Incoming Resources £	Outgoing Resources £	Funds Transfer £	As at 31 October 2021 £
<b>Analysis of Movements in Unrestricted Funds</b>					
<b>Unrestricted Funds</b>					
General Funds	203,936	38,794	(26,079)	-	216,651
<b>Analysis of Movements in Restricted Funds</b>					
<b>Restricted Funds</b>					
Building Fund	76,900	-	-	-	76,900
<b>TOTAL FUNDS</b>	<u>280,836</u>	<u>38,794</u>	<u>(26,079)</u>	<u>-</u>	<u>293,551</u>

The movements in funds for the comparative period, the year ended 31 October 2020 was as follows:

	As at 1 November 2019 £	Incoming Resources £	Outgoing Resources £	Funds Transfer £	As at 31 October 2020 £
<b>Analysis of Movements in Unrestricted Funds</b>					
<b>Unrestricted Funds</b>					
General Funds	195,461	29,185	(20,710)	-	203,936
<b>Analysis of Movements in Restricted Funds</b>					
<b>Restricted Funds</b>					
Building Fund	76,900	-	-	-	76,900
<b>TOTAL FUNDS</b>	<u>272,361</u>	<u>29,185</u>	<u>(20,710)</u>	<u>-</u>	<u>280,836</u>

**Livingston Assembly of God**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**6 Analysis of Charitable Funds (continued)**

**Purpose of Funds**

The restricted building fund is for a new facility - 'Life Centre Livingston' - at Maple Grove, Craigshill, Livingston.

General Funds represents the income and expenditure of Life Centre Livingston.

**7 Trustees and Management Committee Remuneration and Related Party Transactions**

No Trustee or member of the Management Committee or any other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - nil).

During the year 3 trustees received payments in respect of remuneration totalling £9,720 (2020 - £9,720 paid to 2 trustees).

No expenditure was re-imbursed to any trustee during the financial year (2020 - nil).

**8 Cash and Bank Balances**

	2021 £	2020 £
Bank - Treasurers Account	2,806	72,563
Bank - Building Fund Account	151,042	67,195
	<u>153,848</u>	<u>139,758</u>

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

	2021 £	2020 £
Accruals	<u>1,560</u>	<u>1,560</u>

**10 Staff Costs**

Staff costs were as follows:

	2021 £	2020 £
Salaries and Social Security Costs	<u>9,720</u>	<u>9,720</u>
	<u>9,720</u>	<u>9,720</u>

No employees received emoluments of more than £60,000.

The average monthly number of employees during the year was:

	2021 number	2020 number
Pastor's Salary	<u>2</u>	<u>2</u>

**11 Analysis of Charitable Expenditure**

The church undertakes its charitable activities through engaging with its parishioners and the local community to co-ordinate projects and programmes which benefit the local community and furthers its own aims. In addition, the charity provides financial and non-financial support to organisations whose vision aligns with the church. The main activities of the charity are detailed below:

	2021 £	2020 £
Projects and Programmes	10,820	9,443
Missionary Support	3,930	1,315
Support Costs (see note 12)	11,329	9,952
	<u>26,079</u>	<u>20,710</u>

**Livingston Assembly of God**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**12 Analysis of Support and Governance Costs**

The church initially identifies the costs of the support function. It then identifies which costs relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable functions undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total for 2021 £	Total for 2020 £	Basis of Apportionment
Staff Costs	4,860	-	4,860	4,860	Staff Time
Premises Costs	3,001	-	3,001	3,142	Usage
General Office and Communic's	2,271	-	2,271	753	Actual
Depreciation	687	-	687	687	Usage
Independent Examiner Fees	-	510	510	510	Governance
	<u>10,819</u>	<u>510</u>	<u>11,329</u>	<u>9,952</u>	

**13 Tangible fixed assets**

	Land and Buildings £	Furniture and Equipment £	Total £
<b>Cost</b>			
As at 1 November 2020	146,301	2,981	149,282
Additions	-	-	-
As at 31 October 2021	<u>146,301</u>	<u>2,981</u>	<u>149,282</u>
<b>Depreciation</b>			
As at 1 November 2020	5,452	1,192	6,644
Charge for Year	779	596	1,375
As at 31 October 2021	<u>6,231</u>	<u>1,788</u>	<u>8,019</u>
<b>Net Book Value</b>			
As at 31 October 2021	<u>140,070</u>	<u>1,193</u>	<u>141,263</u>
As at 31 October 2020	<u>140,849</u>	<u>1,789</u>	<u>142,638</u>

Land and Buildings include costs relating to Life Centre Livingston. Included within Livingston Life Centre costs are the cost of the land, professional fees, planning application and building warrant. Life Centre Livingston is still in the process of being constructed.

Also included within Land and Buildings are the costs of upgrading the church at Stoneyburn.

No depreciation has been provided for on the land and buildings costs at Livingston as some of the building costs represents assets under construction at the balance sheet date as well as the cost of land.

The costs associated with upgrading the church at Stoneyburn have been depreciated at 2% straight line method. The costs of upgrading the church at Stoneyburn amounted to £38,939.

The depreciation rate for furniture and equipment is 20% straight line method. No furniture or equipment has been acquired during the year.

**14 Transfer of Net Assets**

The net assets of Livingston Assembly of God were transferred to Life Centre Livingston (SCIO) on 1 November 2021. No market values were used in the transfer of net assets. No assets were transferred at less than cost as none of the assets were impaired at the balance sheet date.

**Livingston Assembly of God**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**15 Analysis of Net Assets between Funds**

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fund balances at 31 October 2021 as represented by:			
Tangible Fixed Assets	141,263	-	141,263
Current Assets	76,948	76,900	153,848
Current Liabilities	(1,560)	-	(1,560)
	<u>216,651</u>	<u>76,900</u>	<u>293,551</u>

The Analysis of Net Assets for the comparative period, the year ended 31 October 2020 is as follows:

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fund balances at 31 October 2020 as represented by:			
Tangible Fixed Assets	142,638	-	142,638
Current Assets	62,858	76,900	139,758
Current Liabilities	(1,560)	-	(1,560)
	<u>203,936</u>	<u>76,900</u>	<u>280,836</u>

**Livingston Assembly of God**  
**Income and Expenditure Account**  
**for the year ended 31 October 2021**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>Incoming Resources</b>				
Offerings & Donations	38,147	-	38,147	28,817
Mission Income	300	-	300	-
Interest	347	-	347	368
	<u>38,794</u>	<u>-</u>	<u>38,794</u>	<u>29,185</u>
<b>Outgoing Resources</b>				
Pastors' Salaries	9,720	-	9,720	9,720
Repairs and Renewals	347	-	347	92
Utilities	4,734	-	4,734	5,315
Insurance	922	-	922	876
Missionary Support	3,930	-	3,930	1,315
Fees, Licences & Permits	4,247	-	4,247	1,039
Sundry Expenses	294	-	294	468
Independent Examiner's Fee	510	-	510	510
Depreciation	1,375	-	1,375	1,375
	<u>26,079</u>	<u>-</u>	<u>26,079</u>	<u>20,710</u>
<b>Surplus for Year</b>	<u>12,715</u>	<u>-</u>	<u>12,715</u>	<u>8,475</u>