

**THE ABUNDANT LIFE & LIBERTY CENTRE**

**Scottish Charity No SCO44573**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS**

**For The Year Ending 30<sup>th</sup> June 2024**

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**REFERENCE AND ADMINISTRATION**  
**Charity Name:**  
THE ABUNDANT LIFE & LIBERTY CENTRE

**Charity Registration Number:**  
SCO44573

Principal Office	
Registered Office	
Current Trustees	
Trustees Retired	
Treasurer	
Independent Examiner	

**Trustees' Annual Report**  
**For the Year Ended 30<sup>th</sup> June 2024**

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30th June 2024.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution** The Abundant Life and Liberty Center is a Scottish Charitable Incorporated Organization, formally constituted on 9<sup>th</sup> of January 2013 as a charity, registered with OSCR – ref no. SCO44573

**Appointment of Trustees**

Any person or nominated individual to become a charity trustee must sign a written application for Charity Trusteeship; The application will then be considered by vote at the Board's next meeting. An induction program for any new members takes place during the first week of September at which training, and governance support is given to ensure that Trustee members are familiar with the organization values, aims and responsibilities in their role as designated trustees of the charity.

**Board attendance:** All board meetings were quorate

**Charitable purposes**

The objective of The Abundant Life and Liberty Center include;

- To advance the Christian faith (in accordance with the Statement of Faith.
- To promote Christian Education in such ways and in such parts of the United Kingdom or Zimbabwe as the trustees from time to time may think fit.
- Relieving sickness and financial hardships, promoting and preserving good health by the provision of funds, goods or services of any kind, including the provision of free counseling.

**Summary of the main activities relating to charity objectives.**

The activities during the year under review are mainly those that seek to fulfill gospel-centered purposes as enshrined in our purpose statement; in addition to general activities that are contextualized to meet the needs of those who participate.

**Main Activities include:**

- Weekly Sunday worship Services, which involve singing, dance, and preaching of the word of God from the Bible. This is usually followed by a meal (fellowship).
- Weekly Bible study
- Weekly prayer meeting

**General Actives include:**

Celebrating special occasions such as; Christmas, Easter, New Year, Celebration of Cultural Arts activities such as talent shows, dance music, drama. These activities are designed to nurture creativity, confidence, communication, and build community relationships.

**Financial Review**

The Accounts have been prepared on a Receipts and Payments basis and in accordance with the applicable Accounting Standards, Statement of Recommended Practice, Accounting Reporting by charities (SORP 2005) and applicable accounting standards and the charities Acts 1993. We have decided to revert to Receipts and Payments as most of our transactions are received and used in each corresponding financial year and accruals rarely take place thus there is little or no difference between Accruals basis and Receipts & Payments.

**General review:**

The sources of income were; church member offerings of £1140 and donated income of £1,200, a total income of £2400 while total expenditure was £2165 for the year 2023/24. The balance of the bank account is £471. Generally, the financial performance of the charity is a solvent and healthy financial position.

**Brief statement of the charity's policy on reserves**

Any funds remaining in our account are retained for activities directly associated with the charity's objectives. We had a balance of £471, all of which is unrestricted income.

**Details of any deficit**

There was no deficit in this financial year.

**Other optional information**

Risk management: the Board of Trustees is aware of and has assessed the major risks to which The Abundant Life and Liberty Centre is exposed and is satisfied that the Financial Internal Control systems in place are sufficiently robust to mitigate all major risks.

**The financial effect of significant events:**

We did not hold community events and the majority of our meetings were virtual for the whole year. Member donations took place on the two occasions that we physically congregated.

**Risk Management:**

It is considered by the Trustees that there is no foreseeable risk where The Abundant Life and Liberty Center is exposed. The Trustees meet on a quarterly basis and constantly review any principal risks and uncertainties. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due. There is active management with trade debtors and creditors to ensure sufficient working capital. The charity's financial system is adequate to ensure appropriate supervision. Non-financial risks such as health & safety and volunteer management are reviewed monthly.

**Charities Policy on Reserves:**

The Trustees ensure that the balance of the bank account is positive. Expenses are only paid if the bank account is in surplus, or on provisions of income.

**Going Concern:**

As at the date of approval of this report, and the financial accounts, the Trustees have assessed that there is no uncertainty about the Charity's ability to continue as a going concern.

**Statement of Disclosure of the Independent Examination.**

In so far as the Trustees are aware at the time of approving our Trustee's annual report, there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware.

**Future Projections:**

The charity wishes to increase their involvement in the community and is looking forward to fulfilling that in the coming years

**Factors likely to affect financial performance or position going forward:**

The Trustees believe that this report is a fair, balanced, and understandable review of the charity's structure, legal purposes, objectives and activities, financial performance & financial position fit to meet the future.

**Key management personnel remuneration**

There is no remunerated staff member at present.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

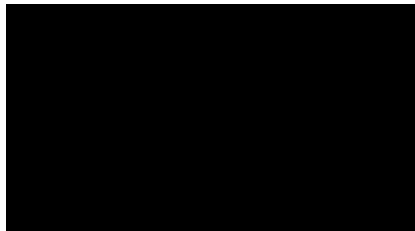
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the charity constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on 23rd of March 2025 and signed on their behalf by:



**Chairman**

**Independent Examiner's Report for the Year Ended 30<sup>th</sup> June 2024**  
**Independent Examiner's Report to the Trustees of the Abundant Life & Liberty Centre.**

I report on the financial statements of the Charity for the year ended 30<sup>th</sup> June 2024, which are set out on pages 11 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities' Act 2011 and the Charities Accounts Regulations 2008. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 449(1) (c) of the 2005 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 2006 Regulations. 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 connection with my examination, no matter has come to my attention: -

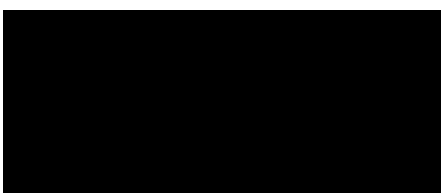
1. Which gives me reasonable cause to believe that in any material respect, the requirements:

-

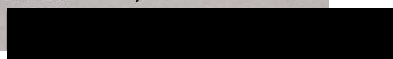
- ♦ ☐ To keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- ♦ ☐ To prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

Have been not met.

2. In my opinion, the Board of Trustees has satisfactorily met all the above requirements.



23/03/2025



**Relevant qualifications**

- Bachelor of Accounting Hons: 2014  
University of the West of Scotland
- Part ACCA

**The Abundant Life & Liberty Centre Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024**

<b>A1 Receipts</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>		<b>2023</b>
Donations & Legacies	1740	600	2340		1089
Receipts from charitable activities	-	-	-		-
Receipts from fundraising activities	-	-	-		-
<b>Receipts from Charitable Activities</b>	<b>1740</b>	<b>600</b>	<b>2340</b>		<b>1089</b>
<b>A2 Receipts from Assets and Investments</b>	-	-	-		-
Proceeds from sale of fixed assets	-	-	-		-
Proceeds from sale of investments	-	-	-		-
<b>Total Receipts</b>	<b>1740</b>	<b>600</b>	<b>2340</b>		<b>1089</b>
<b>A3 Payments</b>					
Cost of fundraising Activities					
Payments relating directly to fundraising activities	1565	600	2165		1721
Grants & Donations	-	-	-		-
Governance Costs:					
Independent Examination	0		0		250
<b>A3 Subtotal</b>	<b>1565</b>	<b>600</b>	<b>2165</b>		<b>1971</b>
A4 Payments relating to assets and investments	-	-	-		-
<b>Total</b>	<b>1565</b>	<b>600</b>	<b>2165</b>		<b>1971</b>
Net receipts/payments	175	-	175		(1178)
<b>A5 Transfer to/from funds</b>			-		
Surplus/Deficit for the year	175		175		(882)

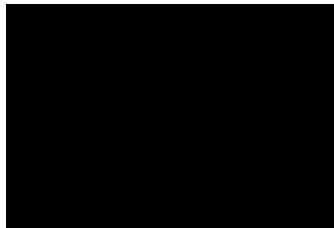
The notes on page 10- 11 form an integral part of these accounts



**Statement of Balances**  
**At at 30<sup>th</sup> June 2024**

Details	Unrestricted Funds	Restricted Funds		Total Current Period	Total Last Period
Cash and bank balances at beginning of the year	91	205		296	1087
Surplus/deficit shown on Receipts & Payments Accounts	175	-		175	(882)
Cash in hand				-	
Cash & bank balances at the end of the year	266	-		471	296

Approved by the trustees on 23rd of March 2025 and signed on their behalf by:



## **Notes to the Accounts - For the Year Ended 30 June 2024**

### **1. Basis of Accounting**

These accounts have been prepared on a Receipts and Payment basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **2. Nature and purpose of funds**

During the year under review, The Abundant Life and Liberty Centre received both restricted and unrestricted funds which were used for the purposes specified. The Charity received donations from members and non-members. All funds received were wholly and exclusively used for the pursuit and furtherance of the Charity's objects as stipulated in its Constitution.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the period under review, the Abundant Life & Liberty Centre received £600 restricted donations all of which was used for the purposes specified.

### **3.Related Party Transactions**

There was no remuneration paid to any Charity Trustee or to any person connected to a Trustee during the year.

### **4. Grants Received**

No grants were received by the Charity during the year under review.

### **5. Costs of charitable activities.**

<b>Details</b>	<b>Unrestricted</b>	<b>Restricted</b>		<b>2024</b>	<b>2023</b>
Wesleyan Union Reform Partner Subscriptions	181			181	533
Epiphany Trust Donations	-	600		600	600
Zoom Subscriptions		-			162
Web Hosting		-			108
Governance Fees		-			250
Rents	1200			1200	
Meals/Entertainment					
Events	84			84	
Other subscriptions/Amazon	-				18
Wesleyan Union Seminar	100	-		100	250
Post Office: Stationery					50
<b>Total</b>	<b>1565</b>	<b>600</b>		<b>2165</b>	<b>1971</b>

## **Notes to the Accounts ----- For the Year Ended 30 June 2024**

### **6. Grants & Donations made**

The Abundant Life & Liberty Centre made a donation of £600 to the Epiphany Trust during the period under review.

Details	Unrestricted	Restricted	Total for 2024	Total for 2023
Grants	0			
Donations	0		600	600

### **7. Governance Costs**

Details				
Governance Costs			-	250
	0			-

### **8. Transfers between funds**

There was 0 transfer from the Restricted to Unrestricted Funds.

### **9. Funds collected for other charities**

There were no funds collected on behalf of other charities during the period under review.

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