

**Life Centre Livingston, SCIO  
Report and Financial Statements  
For the Year Ended 31st October 2024**

**Charity Number: SC050134**

Life Centre Livingston, SCIO  
Trustees' Report  
Reference and Administration Details  
for the year ended 31 October 2024

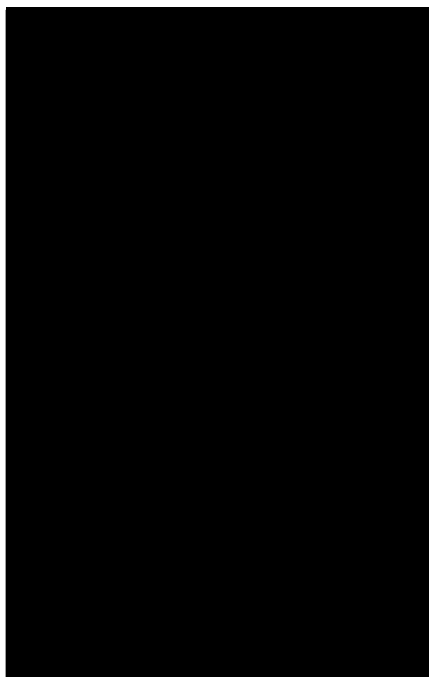
Charity Registration Number SC050134

Charity Name Life Centre Livingston

Principal Address

Independent Examiner

Trustees



**Life Centre Livingston, SCIO**  
**Trustees' Report**  
**for the year ended 31 October 2024**

**Structure, Governance and Management**

**Governing Document**

Life Centre Livingston is a Scottish Charitable Incorporated Organisation (SCIO) and the purposes and administrative arrangements are set out in our constitution.

**Recruitment and Appointment of Trustees**

The governance, management and administration of the Church will be the responsibility of the charity trustees (elders). To be appointed as a trustee (elder) a person must (a) be aged 18 or over, (b) must not be disqualified from being a charity trustee, (c) must confirm personal acceptance of the Basis of Faith of the Assemblies of God. Appointment is by a special resolution of the trustees (elders).

**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**

Life Centre Livingston 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**

This report covers the period from November 2023 to October 2024.

Life Centre Livingston meets for worship on Sunday mornings with different activities throughout the week. Our core focus on Sunday mornings is to have extended worship accompanied by preaching from the Holy Bible.

We welcome visitors and 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.

The church is international in terms of its composition with many people from different nationalities attending. In recognition of this dynamic the church has had many sharing on Sunday mornings along with invited speakers.

Life Centre Livingston is also here to support and to meet spiritual needs of the people along with support for their emotional and physical well being.

**Life Centre Livingston, SCIO  
Trustees' Report  
for the year ended 31 October 2024**

**Introduction (continued)**

The activities of the church are led by our leadership team and cover: worship team, women's group, men's group, prophetic training, care home visits, home groups, children's work, youth work, and a number of other activities which include intercessory/prayer on zoom. Life Centre Livingston believes in the power of prayer.

A number of the above activities are held at Stoneyburn as the church does not have its own building in Livingston.

**Partnerships**

Life Centre Livingston maintains good relationships with churches both in Livingston and at Stoneyburn.

In Livingston we work with the Elim church, joint activities with youth and regular meetings together.

At Stoneyburn we share the Service of Remembrance along with the other churches. We also participate in the World Womens day of prayer along with the Church of Scotland and the Catholic Church.

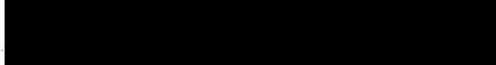
**Financial Review**

**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

16 March 2025

**Life Centre Livingston, SCIO**  
**Independent Examiner's Report**  
**for the year ended 31 October 2024.**

I report on the accounts of the charity for the year ended 31 October 2024 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:

16 March 2025

Life Centre Livingston, SCIO  
Statement of Financial Activities  
(including Income and Expenditure Account)  
for the year ended 31 October 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income</b>					
Donations and Legacies	4	67,401	-	67,401	47,493
Investment Income	5	1,378	-	1,378	1,849
<b>Total income</b>		<u>68,779</u>	<u>-</u>	<u>68,779</u>	<u>49,342</u>
<b>Expenditure</b>					
Charitable Activities	10	28,777	-	28,777	28,655
<b>Total expenditure</b>		<u>28,777</u>	<u>-</u>	<u>28,777</u>	<u>28,655</u>
<b>Net income/(expenditure) and net movement in funds for the ye</b>		40,002	-	40,002	20,687
<b>Reconciliation of funds</b>					
Total funds brought forward		249,155	76,900	326,055	305,368
Total funds carried forward	6	<u>289,157</u>	<u>76,900</u>	<u>366,057</u>	<u>326,055</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.

Life Centre Livingston, SCIO  
Balance Sheet  
as at 31 October 2024

	Notes	£	2024	£	2023
					£
<b>Fixed Assets</b>	<b>12</b>			140,199	140,901
<b>Current Assets</b>					
Cash at bank and in hand	8	<u>225,858</u>			<u>185,154</u>
		225,858			185,154
<b>Net Current Assets</b>			225,858		185,154
<b>Net Assets</b>			<u>366,057</u>		<u>326,055</u>
<b>The funds of the charity:</b>					
Unrestricted Funds	6		289,157		249,155
Restricted Funds	6		<u>76,900</u>		<u>76,900</u>
<b>Total Funds</b>	<b>6</b>		<u>366,057</u>		<u>326,055</u>

Approved by the Trustees on 16 March 2025 and signed on its behalf by:

[Redacted Signature]

**Life Centre Livingston, SCIO**  
**Notes to the Accounts**  
**for the year ended 31 October 2024**

**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 2019) (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:

	2024	2023
	£	£
Depreciation	1,022	958
Independent Examiners Fee	570	540

**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.



Life Centre Livingston, SCIO  
Notes to the Accounts  
for the year ended 31 October 2024

4 Donations & Legacies Income

	Unrestricted £	Restricted £	2024 £	2023 £
Donations and Offerings	62,005	-	62,005	46,117
Gift Aid	4,996	-	4,996	-
Mission Income	400	-	400	1,376
	<u>67,401</u>	<u>-</u>	<u>67,401</u>	<u>47,493</u>

5 Investment Income

	Unrestricted £	Restricted £	2024 £	2023 £
Bank Interest Received	1,378	-	1,378	1,849
	<u>1,378</u>	<u>-</u>	<u>1,378</u>	<u>1,849</u>

6 Analysis of Charitable Funds

	As at 1 November 2023 £	Incoming Resources £	Outgoing Resources £	As at 31 October 2024 £
<b>Analysis of Movements in Unrestricted Funds</b>				
<b>Unrestricted Funds</b>				
General Funds	249,155	68,779	(28,777)	289,157
<b>Analysis of Movements in Restricted Funds</b>				
<b>Restricted Funds</b>				
Building Fund	76,900	-	-	76,900
<b>TOTAL FUNDS</b>	<u>326,055</u>	<u>68,779</u>	<u>(28,777)</u>	<u>366,057</u>

The movements in funds for the comparative period, the year ended 31 October 2023 was as follows:

	As at 1 November 2022 £	Incoming Resources £	Outgoing Resources £	As at 31 October 2023 £
<b>Analysis of Movements in Unrestricted Funds</b>				
<b>Unrestricted Funds</b>				
General Funds	228,468	49,342	(28,655)	249,155
<b>Analysis of Movements in Restricted Funds</b>				
<b>Restricted Funds</b>				
Building Fund	76,900	-	-	76,900
<b>TOTAL FUNDS</b>	<u>305,368</u>	<u>49,342</u>	<u>(28,655)</u>	<u>326,055</u>

**Life Centre Livingston, SCIO**  
**Notes to the Accounts**  
**for the year ended 31 October 2024**

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

**Purpose of Funds**

The restricted fund is a provision set aside for a permanent/long term building for the church.

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.

During the year one trustee received payments in respect of remuneration totalling £13,365 (2023 - £10,864).

No expenditure was re-imbursed to any trustee during the financial year.

**8 Cash and Bank Balances**

	2024 £	2023 £
Bank - Treasurers Account (1)	822	822
Bank - Treasurers Account (2)	70,692	31,365
Bank - No Notice Account /Church and Charity Flexible Reserve Account	104,344	152,967
Bank - 120 Day Notice Account	50,000	-
	<u>225,858</u>	<u>185,154</u>

**9 Staff Costs**

Staff costs were as follows:

	2024 £	2023 £
Salaries and Social Security Costs	13,365	10,864
	<u>13,365</u>	<u>10,864</u>

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

The average monthly number of employees during the year was:

	2024 number	2023 number
Youth Pastor Salary	<u>1</u>	<u>1</u>

**10 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:

	2024 £	2023 £
Projects and Programmes	13,729	13,559
Missionary Support	1,294	4,025
Support Costs (see note 11)	13,754	11,071
	<u>28,777</u>	<u>28,655</u>

**Life Centre Livingston, SCIO**  
**Notes to the Accounts**  
**for the year ended 31 October 2024**

**11 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.

	<b>General Support £</b>	<b>Governance Function £</b>	<b>Total for 2024 £</b>	<b>Total for 2023 £</b>	<b>Basis of Apportionment</b>
Staff Costs	6,682	-	6,682	5,432	Staff Time
Premises Costs	4,260	-	4,260	3,357	Usage
General Office and Communic's	1,532	-	1,532	1,263	Actual
Depreciation	511	-	511	479	Usage
Independent Examiner Fees	-	570	570	540	Governance
Adverts	199	-	199	-	Actual
	<b>13,184</b>	<b>570</b>	<b>13,754</b>	<b>11,071</b>	

**12 Tangible fixed assets**

	<b>Land and Buildings £</b>	<b>Furniture and Equipment £</b>	<b>Total £</b>
<b><u>Cost</u></b>			
As at 1 November 2023	141,231	1,521	142,752
Additions	-	320	320
As at 31 October 2024	<b>141,231</b>	<b>1,841</b>	<b>143,072</b>
<b><u>Depreciation</u></b>			
As at 1 November 2023	1,309	542	1,851
Charge for Year	654	368	1,022
As at 31 October 2024	<b>1,963</b>	<b>910</b>	<b>2,873</b>
<b><u>Net Book Value</u></b>			
As at 31 October 2024	<b>139,268</b>	<b>931</b>	<b>140,199</b>
As at 31 October 2023	<b>139,922</b>	<b>979</b>	<b>140,901</b>

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

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, transferred from Livingston Assembly of God amounted to £32,709.

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

**13 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.

Life Centre Livingston, SCIO  
Notes to the Accounts  
for the year ended 31 October 2024

14 Analysis of Net Assets between Funds

	General Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 October 2024 as represented by:			
Tangible Fixed Assets	140,199	-	140,199
Current Assets	148,958	76,900	225,858
	<u>289,157</u>	<u>76,900</u>	<u>366,057</u>

The Analysis of Net Assets for the comparative period, the year ended 31 October 2022 is as follows:

	General Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 October 2023 as represented by:			
Tangible Fixed Assets	140,901	-	140,901
Current Assets	108,254	76,900	185,154
	<u>249,155</u>	<u>76,900</u>	<u>326,055</u>

