

Living Impact Christian Centre -House of Glory

Charity Number SC053926

ACCOUNTS & TRUSTEES' REPORT

for the year ended 31 December 2025

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Reference and Administration Information

Charity Name: Living Impact Christian Centre -House of Glory

Registered Charity No: SC053926

Principal Address: 14 Kinnaird Street, Dundee
DD3 6NX

Trustees:

Vincent Inwezerua (Chairman)
Nwachukwu Emmanuel Eke (Secretary)
Rufus Aizeboje
Olajide Fadahunsi
Abosedo Inwezerua
Modupe Omoedu
Friday Amuta

Independent Examiner: PFI Accountants Ltd
30 Eden Terrace
Dundee, DD4 6JG

Bankers: Bank of Scotland
65 – 69 Murraygate
Dundee DD1 2EA

Report of The Trustees for the year ended 31 December, 2025

The Trustees, have pleasure in presenting their report and the accounts of Living Impact Christian Centre -House of Glory for the year ended 31 December 2025. The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Public Benefit Statement

The Trustees confirm that they have complied with the requirement in section 8 of the Charities and Trustee Investment (Scotland) Act 2005 to have due regard to the Commission's guidance on public benefit.

Structure, Governance and Management Status

The charity was constituted on 1 October 2023 and is registered in Scotland with charity number SC053926 on 22 January, 2025.

The trustees at the date of the approval of this report or who served as a trustee in the reporting period were:

Vincent Inwezerua (Chairman)
Nwachukwu Emmanuel Eke (Secretary)
Rufus Aizeboje
Olajide Fadahunsi
Abosede Inwezerua
Modupe Omoedu
Friday Amuta

Appointment or Election of Trustees

Trustees are appointed and, or co-opted under the terms of the Charity.

Organisational Structure and Decision Making

The charity is organised so that the trustees meet regularly to manage its affairs. The Lead pastor manages the day-to-day administration of the church.

Objectives and Activities

The primary aim of the organisation is the advancement of Christian faith and its values. To promote any charitable activity for the benefit of the local people. To achieve its objectives, the church adopted the following strategies:

- Regular church services and meetings
- Organising targeted programmes, seminars, and conferences led by experienced and proven ministers
- Community Development and Empowerment
- Community Care Initiatives

Report of The Trustees for the year ended 31 December, 2025

- Counselling, mentoring and family support services

The activities for achieving its objectives include:

- Community outreach events
- Conferences and events
- Weekly after service light lunch/snacks provided for members,
- Welfare support to members and general public, and
- Various missionary activities

Achievement and Performance

The charity was engaged in various activities in pursuance of its charity objectives and public benefit. Such activities included:

Throughout 2025, Living Impact Christian Centre – House of Glory delivered a diverse programme of worship services, conferences, family initiatives, community events, and educational seminars in pursuit of its charitable objectives. These activities were designed to advance the Christian faith, strengthen families, promote community cohesion, encourage personal development, and provide opportunities for fellowship, learning, and mutual support.

Our programmes welcomed people of different ages, backgrounds, and nationalities, fostering an inclusive environment where individuals and families could grow spiritually, build meaningful relationships, and contribute positively to the wider community. Through biblical teaching, worship, prayer, family enrichment programmes, youth and children's activities, music, and community engagement, LICC sought to promote values such as compassion, integrity, service, unity, and hope.

The following highlights provide a summary of the principal activities undertaken during the year and demonstrate how they contributed to delivering public benefit in furtherance of the charity's objectives.

The Volunteers' Retreat 2025 was held on 18 January 2025 and brought together 14 volunteers for a day of reflection, planning, and team development. The retreat provided an opportunity to review the previous year's activities, evaluate progress, and develop plans and strategic priorities for the year ahead. It also encouraged collaboration, strengthened teamwork, and fostered stronger relationships among volunteers through fellowship and team-building activities. Activities of the day included: review of annual activities and achievements, strategic planning and goal setting, volunteer training and development, team-building activities, group discussions and feedback, leadership development workshops, fellowship and shared refreshments

1. Family Christmas Carol and Dinner

The Family Christmas Carol was themed 'The Gift of Christmas' and was held on Saturday 20th December 2025. There were several families in attendance, it was a joyful celebration of the birth of Christ with bible reading, dance, carols, spoken word and several presentations. There was also a powerful Christmas message delivered by the Lead pastor on God's gift of love and peace and how that can be shared in our community. The event encouraged participants to share love and live together in peace.

2. Just Couples 0.2 (Relationship and Family Life Summit)

The Just Couples programme was held at the Hampton by Hilton Hotel on Saturday 30th and Sunday 31st

Report of The Trustees for the year ended 31 December, 2025

May 2025. Its objective was to strengthen marital relationships, promote healthy communication, and create opportunities for couples to connect, relax, and grow together. The programme was well attended and very impactful for couples with marriage and family enrichment sessions, interactive discussions and relationship workshop, couple games and fun activities, music, dance, and entertainment sessions, family bonding exercises, question-and-answer sessions with facilitators, testimonies and shared experiences, social activities that encouraged couples bonding.

3. Rivers of Worship Musical Concert

Rivers of Worship was a musical and worship programme designed to create an atmosphere of heartfelt praise, spiritual renewal, and deeper connection with God through music and worship. The programme held on 29 June 2026 and featured worship sessions, musical ministrations, inspirational songs, and opportunities for individuals and groups to use their gifts in glorifying God.

The event helped to promote spiritual renewal and emotional well-being, strengthened community unity, provided opportunities for local musicians, singers, and creative artists to develop and use their talents. Created a platform for outreach, welcoming new members of the community and strengthening social connections.

4. Fathers' Day Event

The Father's Day Celebration 2025 was held on Sunday, 15th June to honour and appreciate fathers for their vital role in the family, the Church, and the wider community. The celebration featured a special worship service during which the Lead Pastor, Vincent Inwezerua, delivered a message on the relationship fathers should cultivate with their children, drawing lessons from God's loving, faithful, and nurturing relationship with His children. The message encouraged fathers to lead with love, integrity, compassion, discipline, and godly example.

The celebration also provided an opportunity to recognise and pray for fathers while encouraging them to remain committed to their biblical responsibilities. Other features include inspirational message for fathers, prayer and blessing for fathers, recognition and appreciation of fathers, musical presentations and special performances, father-and-child interactive activities refreshments and community celebration. The programme continues to strengthen family values, encourage responsible fatherhood, and promote positive relationships within the Church and the wider community.

5. Mother's Day Event

The Mother's Day Celebration 2025 was held on Sunday, 30 March 2025, to honour and appreciate mothers for their invaluable contributions to their families, the Church, and the wider community. During the special worship service, Pastor Abosede Inwezerua preached a message on Godly Motherhood, encouraging mothers to model Christ-like character through love, faith, wisdom, prayer, and sacrificial service. The message challenged mothers to embrace their God-given role in nurturing their families and raising children with biblical values.

The celebration also provided an opportunity to recognise and pray for mothers while expressing appreciation for their dedication and service. Features of the event included prayer and blessing for mothers, children's gifts to mothers and appreciation letter read out to their mother, musical presentations and special performances, refreshments and community celebration

The programme continues to strengthen family values, promote godly motherhood, and celebrate the significant role of mothers in the Church and the wider community.

Report of The Trustees for the year ended 31 December, 2025 Continued

6. Children's Day Event

The Children's Day Celebration 2025 was held on Sunday, 18 May 2025, to celebrate and appreciate children as valuable members of the Church and community. The programme provided an opportunity to encourage children, recognise their importance, and create an environment where they could participate, express themselves, and develop their confidence. The celebration highlighted the

commitment of the Church towards nurturing children spiritually, socially, and emotionally. The children practically led the service and coordinated the activities to the excitement of the adults. Several activities including children's choir, drama, and creative presentations, games, talent display competitions, fun activities, awards and recognition of children's achievements and interactive activities involving parents

and children were featured on the day. The Children's Day programme is a key event to support children's development, strengthen family relationships, and create a positive and welcoming environment where children can grow and thrive.

a) Family Fun Day Out

The Family Fun Day Out 2025 was held on Saturday, 2 August 2025, at Magdalen Green, Dundee. The event brought together families, friends, and members of the wider community for a day of fellowship, recreation, and relationship building in a relaxed outdoor setting. It provided an opportunity to strengthen friendships, promote family bonding, and encourage community engagement while fostering a sense of belonging and inclusion. The features of future Family Fun Day events include: Family and team-building games, children's activities and outdoor play, sports and friendly competitions, music, dance, and entertainment, picnic and shared refreshments, community networking and fellowship.

b) Easter Celebration

The Easter Conference 2025, themed "Righteousness," was held from Friday, 18 April to Sunday, 20 April 2025. The conference brought together members of the Church and the wider community to reflect on the death, burial, and resurrection of Jesus Christ and the hope, forgiveness, and new life His sacrifice offers to individuals, families, and society. Through biblical teaching and worship, participants were encouraged to embrace righteous living and demonstrate Christ-like values within their communities. There were several activities that include, corporate prayer sessions, biblical sermons and teaching, interactive seminars and workshops, small group discussions and sharing, worship and praise sessions, testimonies of transformed lives, community fellowship and refreshments

7. LICC Anniversary

The Annual Conference and 3rd Anniversary Celebration 2025, themed "Next Level," was held on Saturday, 25 October and Sunday, 26 October 2025. The event brought together members of the Church and participants from across Scotland, England, Africa, and the United States for a time of worship, prayer, biblical teaching, and fellowship. The conference inspired participants to pursue spiritual growth, renewed vision, and greater impact in their personal lives, families, churches, and communities.

Report of The Trustees for the year ended 31 December, 2025 Continued

The anniversary also provided an opportunity to celebrate God's faithfulness over the past three years and to strengthen relationships across the wider Christian community. The features of the anniversary included corporate prayer sessions, inspirational sermons and Bible teaching, leadership seminars and

workshops, strategic planning and vision projections, worship and praise sessions, testimonies and sharing, volunteer appreciation and recognition awards, and community fellowship and networking

The Annual Anniversary Celebration is an event that strengthens the faith and commitment of members and volunteers, promote leadership development, encourage community engagement, and inspire individuals to pursue the next level of growth, service, and positive impact.

Grant Making Policy

The church supports congregational members who are in need. The church also supports visiting ministers of the gospel both within and outside Scotland.

Related Party Relationships

Living Impact Christian Centre-House of Glory is a parish of Living Impact Christian Centre which has parishes and expressions in other parts of the world. The parish's relationship with other parishes is governed by an 'Agreement for Common Purposes'.

Financial Review

The trustees are pleased to report on the financial performance of Living Impact Christian Centre-House of Glory for the year ended 31 December 2025. The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Income

Total receipts for the year amounted to £32,443, all received into the unrestricted fund. Income was derived entirely from the generosity of the congregation and supporters, comprising: Tithes: £22,883 (70.5% of total income), Offerings: £5,715 (17.6% of total income), Members' Donations for Mission: £3,845 (11.9% of total income).

No restricted funds were received during the year, and no legacy or fundraising income was generated. The trustees are grateful to all members and supporters whose faithful giving has enabled the charity to carry out its activities.

Expenditure

Total payments for the year were £16,112, all from the unrestricted fund. Payments fell into two categories:

Cost of generating funds amounted to £3,995, representing community outreach programmes, which the trustees regard both as a mission activity and as an investment in the charity's ability to grow its supporter base.

Charitable activities expenditure totalled £12,117, covering the operational costs of running the church and fulfilling its charitable objects.

Report of The Trustees for the year ended 31 December, 2025 Continued

Governance costs were nil for the year, as the independent examination was carried out on a voluntary basis.

Surplus and Reserves

The charity generated a surplus of £16,331 for the year. Together with the opening bank balance of £450 brought forward, the closing bank and deposit balance at 31 December 2025 was £16,781.

The trustees are satisfied that the level of reserves held is appropriate for a charity of this size and stage of development. The closing reserve position provides a meaningful financial cushion and enables the charity to meet its ongoing commitments, including rent and operational costs, without undue financial pressure in the short to medium term.

Risk Management

The trustees have a duty to identify the principal risks facing the charity and to put in place appropriate measures to manage them. Risk is reviewed as part of the trustees' ongoing governance responsibilities, and the trustees are satisfied that the principal risks have been considered and that reasonable steps have been taken to mitigate them.

Financial Risk

The charity's income is derived entirely from voluntary donations, tithes, and mission giving from its congregation and supporters. This gives rise to a concentration risk, in that income could fall materially if membership declined or if members encountered financial hardship. The trustees mitigate this risk by maintaining close pastoral relationships with the congregation, fostering a giving culture, and keeping the cost base lean and variable where possible.

The charity holds its funds in a bank account and does not invest surplus funds in financial instruments. Accordingly, the trustees do not consider the charity to be exposed to significant investment or market risk.

The healthy surplus generated in the current year has materially strengthened the charity's reserves position, which the trustees regard as a key mitigant against short-term income volatility.

Operational Risk

The charity's single largest operational cost is premises rental, which accounts for approximately 43% of total expenditure. Any disruption to the availability or affordability of its rented premises would have a material impact on the charity's ability to carry out its activities. The trustees monitor this risk carefully and keep contingency arrangements under consideration.

The charity relies on the voluntary commitment of its trustees and members to deliver its activities. The trustees seek to manage this dependency through shared responsibilities and by developing the capabilities of the wider membership over time.

Compliance and Regulatory Risk

The charity is registered in Scotland and is subject to the requirements of the Charities & Trustee Investment (Scotland) Act 2005, with oversight by OSCR. The trustees fulfil their legal and regulatory obligations through the timely preparation and submission of annual accounts and reports. The accounts for the year ended 31 December 2025 have been independently examined in accordance with the applicable regulations.

Report of The Trustees for the year ended 31 December, 2025 Continued

The charity is also registered with HMRC and benefits from exemption from tax on its charitable activities. The trustees ensure that activities remain consistent with the charity's charitable purposes.

Safeguarding Risk

As a faith organisation, the charity has contact with a range of individuals, including children and vulnerable adults. The trustees recognise their duty of care and are committed to maintaining appropriate safeguarding policies and procedures. The trustees keep their safeguarding arrangements under review and seek to ensure that all persons involved in the charity's activities are aware of and adhere to relevant policies.

Reputational Risk

The trustees are mindful that the reputation of the charity is fundamental to its ability to attract donations and pursue its mission. They seek to manage this risk through transparent governance, sound financial stewardship, and by conducting the charity's activities with integrity and in accordance with its values.

The trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate systems and procedures are in place to manage those risks effectively.

This report was approved by the Board of Trustees on 13 July 2026 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'Vincent Inwezerua', is written over a light blue circular stamp or watermark.

Vincent Inwezerua

Chairman

Independent Examiner's Report to the Trustees of Living Impact Christian Centre – House of Glory

Report on the Accounts for the Year Ended 31 December 2025

I report on the accounts of the Charity for the year ended 31 December 2025 which are set on pages

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 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 2006 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 2006 Accounts 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 seeking explanations from the trustees concerning 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 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:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

The Examiner's relevant professional qualification or body is: The Institute of Chartered Accountants in England and Wales (ICAEW)



13/07/2026

Michael Osho ACA

PFI Accountants

30 Eden Terrace, Dundee DD4 6JG

Receipts and Payments Account for the year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Receipts			
Donations	32,443	-	32,443
Legacy	-	-	-
Activities for Generating Funds	-	-	-
Total Receipts	32,443	-	32,443
Payments			
Cost of generating funds	3,995	-	3,995
Charitable activities	12,117	-	12,117
Governance Costs	-	-	-
Total Payments	16,112	-	16,112
Surplus/Deficit	16,331	-	16,331

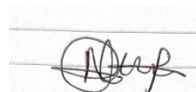
Statement of Balances as at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
<u>Bank & Deposit Balances</u>			
Bank balances brought forward	450	0	450
Movement in the year:			
Surplus/(Deficit) for the year	16,331	0	16,331
Bank and Deposit balances carried forward	16,781	0	16,781
Assets			
Musical Equipment	1,980		1,980
Computer	490		490
Church Equipment	100		100
	2,570	0	2,570
Liabilities	0	0	0

Approved by the trustees on 13 July 2026 and signed on their behalf by:



Vincent Inwezerua
Chairman



Nwachukwu Emmanuel Eke
Secretary

Notes to the accounts for the year ended 31 December 2025**1. General Information**

The charity is registered in Scotland. The address of the registered office is given in the charity information page of these financial statements.

2. Basis of preparation

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

3. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustee maintains unrestricted fund for the running of the charity

The restricted funds are funds used for specific purposes. During the year, the charity did not receive any restricted fund for any specific purpose.

4. Analysis of Donations

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Offering	5,715	0	5,715
Tithe	22,883	0	22,883
Members Donation for Mission	3,845	0	3,845
	32,443	0	32,443

Notes to the accounts

Continued

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Community outreach programmes	3,995	0	3,995
Rent	6,986	0	6,986
Utilities	53	0	53
Printing and stationery	180	0	180
Mission Supplies	605	0	605
Repairs and maintenance	68	0	68
Honorarium	195	0	195
Hospitality	1,663	0	1,663
Telephone & Internet	95	0	95
Cleaning	37	0	37
Travel/subsistence	39	0	39
Purchase of fixed assets	1,845	0	1,845
IT Software & consumables	351	0	351
	16,112	0	16,112

6. Taxation

The charity is exempted from tax on its charitable activities.

7. Trustees Remuneration and Benefits

No trustee received any remuneration or expenses reimbursement from their role as trustee during the year.

8. Related Party Transactions

No trustee, nor any connected person, held a material interest in any contract or arrangement entered into by the charity during the financial year under review.