

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Light of the World Gospel Hall
Community Church

KJA Kilner Johnson Ltd
Network House
West 26
Stubs Beck Lane
Cleckheaton
West Yorkshire
BD19 4TT

**Light of the World Gospel Hall
Community Church**

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for the Year Ended 31 March 2021**

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**Light of the World Gospel Hall
Community Church**

**Reference and Administrative Details
for the Year Ended 31 March 2021**

TRUSTEES	J E Lawrence N J S Campbell L Green
PRINCIPAL ADDRESS	Light of the World Gospel Hall Gaythorne Road Bradford West Yorkshire BD5 7ES
REGISTERED CHARITY NUMBER	701987
INDEPENDENT EXAMINER	KJA Kilner Johnson Ltd Network House West 26 Stubs Beck Lane Cleckheaton West Yorkshire BD19 4TT
OTHER OFFICERS	Rev S C Sangster, Founder P Nelson, Deaconess K A Trought, Pastor E A Smith, Elder

**Light of the World Gospel Hall
Community Church**

**Report of the Trustees
for the Year Ended 31 March 2021**

The Trustees present their report with the financial statement of the charity for the year ended 31st March 2021. 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 Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The Church is a Christian fellowship who feel called both to worship God and to demonstrate his love for the world by providing care and activities for the local community.

We have complied with the guidance supplied by the Charity Commission regarding public benefit, and applied this when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

The Light of the World Gospel Hall Church continues to thrive and the congregation meets with our risen Lord.

The Church continue to provide a number of projects that are aimed at meeting the people at the point of their need and in line with the terms of our constitution. The projects of the Church are run by many of the members of the Church on a voluntary basis as a means of reducing costs, as we plan and pray ahead towards the planting of another Church.

The Feed the Hungry Project provides free hot meals for the vulnerable and homeless people of Bradford. This project is run every Wednesday evening and caters for over 100 needy people each week. We work cohesively with other groups who are involved in projects such as this and are based in Bradford.

The Church will continue it's outreach project to children and families for the Sunday School.

Every year the Church hold a thanksgiving celebration and meals for the local community on the first Saturday in September. Due to the covid-19 restrictions that were in place, the event was postponed this year.

The Church will continue to explore ways of developing a newsletter, and an information booklet as a means of promoting outreach, while raising awareness of our presence and purpose in the city through the organisation's website.

FINANCIAL REVIEW

Reserves are held to ensure the continuity of the activities of the Church. Reserves of twelve months unrestricted expenditure are required for this purpose, equivalent to £44,728 based on the expenditure for the year to the 31st March 2021. In addition to the Church aims to hold a burial fund of £20,000 and a large repairs fund of £20,000 giving a total of £84,728.

Unrestricted reserves at 31st March 2021 were £1,282,768 (2020: £1,264,855). It is the Trustee's intention to utilise these accumulated funds to build and develop a new Church in another inner city Community, engaging in similar Ministry of Community building and education. The Church Council expect that a sum in the region of £800,000 will be required to seed the new Church.

Under the constitution the Church has the power to make any investment which the Trustees see fit. The Trustees currently invest the Funds of the church with Barclays Bank, utilising both current and deposit accounts.

FUTURE PLANS

The small but vibrant and dedicated Church congregation continue to support the future planting of another Church and helping the Community. We are also considering the setting up of youth accommodation for young Christians who might otherwise be living on the street.

**Light of the World Gospel Hall
Community Church**

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The church is governed by its constitution adopted 6 October 1999 and constitutes an unincorporated Church.

All trustees are appointed on a voluntary basis. Most of the workers do not receive any remuneration for their time, though a stipend is paid to Rev. S C Sangster as Senior Pastor and founder of the organisation. This is disclosed in the church accounts.

The Church is overseen on a day to day by Rev. S C Sangster, as founder of the organisation, with all decision making being undertaken by the church council members who make recommendations to the full membership of the fellowship in open meetings. The Council members are elected at the Annual General Meeting each year by the full membership.

The Church has established a trading charity, Light of the World Community Centre Limited, to run the Community Centre and Nursery from 1 April 2009. The limited company was registered 7 August 2008, company number 06666862, and became a Charity on 4 February 2009, Charity number 1127877.

The trustees have a duty to identify and review the risks to which the Church is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church ensures the safety of Children and vulnerable adults by developing a Safeguarding policy for this purpose.

Approved by order of the board of trustees on 3 December 2021 and signed on its behalf by:

J E Lawrence - Trustee



**Independent Examiner's Report to the Trustees of
Light of the World Gospel Hall
Community Church**

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Independent examiner's report to the trustees of Light of the World Gospel Hall Community Church

I report to the charity trustees on my examination of the accounts of Light of the World Gospel Hall Community Church (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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ICAEW
KJA Kilner Johnson Ltd
Network House
West 26
Stubs Beck Lane
Cleckheaton
West Yorkshire
BD19 4TT

3 December 2021

**Light of the World Gospel Hall
Community Church**

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,217	-	34,217	43,386
Investment income	3	-	-	-	25
Other income	4	30,000	-	30,000	30,000
Total		64,217	-	64,217	73,411
EXPENDITURE ON					
Charitable activities	5				
Charitable Activity		44,728	-	44,728	52,085
Other	6	1,576	4,547	6,123	6,187
Total		46,304	4,547	50,851	58,272
NET INCOME/(EXPENDITURE)		17,913	(4,547)	13,366	15,139
RECONCILIATION OF FUNDS					
Total funds brought forward		1,264,855	119,987	1,384,842	1,369,703
TOTAL FUNDS CARRIED FORWARD		1,282,768	115,440	1,398,208	1,384,842

The notes form part of these financial statements

**Light of the World Gospel Hall
Community Church**

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	243,930	115,440	359,370	365,493
CURRENT ASSETS					
Debtors	11	206,454	-	206,454	198,991
Cash at bank and in hand		835,192	-	835,192	823,106
		<u>1,041,646</u>	<u>-</u>	<u>1,041,646</u>	<u>1,022,097</u>
CREDITORS					
Amounts falling due within one year	12	(2,808)	-	(2,808)	(2,748)
NET CURRENT ASSETS		<u>1,038,838</u>	<u>-</u>	<u>1,038,838</u>	<u>1,019,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,282,768</u>	<u>115,440</u>	<u>1,398,208</u>	<u>1,384,842</u>
NET ASSETS		<u>1,282,768</u>	<u>115,440</u>	<u>1,398,208</u>	<u>1,384,842</u>
FUNDS	13				
Unrestricted funds				1,282,768	1,264,855
Restricted funds				115,440	119,987
TOTAL FUNDS				<u>1,398,208</u>	<u>1,384,842</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2021 and were signed on its behalf by:

J E Lawrence - Trustee



The notes form part of these financial statements

**Light of the World Gospel Hall
Community Church**

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance
Signage	10% Straight line
Freehold property	1% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Light of the World Gospel Hall
Community Church**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	27,363	36,119
Gift aid	6,854	7,267
	<u>34,217</u>	<u>43,386</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Gift aid interest	-	25
	<u>-</u>	<u>25</u>

4. OTHER INCOME

	2021	2020
	£	£
Rental income	30,000	30,000
	<u>30,000</u>	<u>30,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Charitable Activity	22,934	20,000	1,794	44,728
	<u>22,934</u>	<u>20,000</u>	<u>1,794</u>	<u>44,728</u>

6. OTHER

	2021	2020
	£	£
Depreciation	6,123	6,187
	<u>6,123</u>	<u>6,187</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year a stipend of £18,319 (2020: £18,000) was paid to Rev S C Sangster for her role as Pastor of the church.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Light of the World Gospel Hall
Community Church**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	18,391	18,000
	<u>18,391</u>	<u>18,000</u>

The average monthly number of employees during the year was as follows:

	2021	2020
	1	1
Pastor	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,386	-	43,386
Investment income	25	-	25
Other income	30,000	-	30,000
	<u>73,411</u>	<u>-</u>	<u>73,411</u>
Total	73,411	-	73,411
 EXPENDITURE ON			
Charitable activities			
Charitable Activity	52,085	-	52,085
Other	1,640	4,547	6,187
	<u>53,725</u>	<u>4,547</u>	<u>58,272</u>
Total	53,725	4,547	58,272
 NET INCOME/(EXPENDITURE)	19,686	(4,547)	15,139
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,245,169	124,534	1,369,703
	<u>1,264,855</u>	<u>119,987</u>	<u>1,384,842</u>
TOTAL FUNDS CARRIED FORWARD	1,264,855	119,987	1,384,842

**Light of the World Gospel Hall
Community Church**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020 and 31 March 2021	454,670	120,281	13,000	587,951
DEPRECIATION				
At 1 April 2020	95,482	114,525	12,451	222,458
Charge for year	4,547	1,439	137	6,123
At 31 March 2021	100,029	115,964	12,588	228,581
NET BOOK VALUE				
At 31 March 2021	354,641	4,317	412	359,370
At 31 March 2020	359,188	5,756	549	365,493

11. DEBTORS

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	6,840	7,330
Prepayments	1,216	1,374
	8,056	8,704
Amounts falling due after more than one year:		
Due from group undertakings	198,398	190,287
Aggregate amounts	206,454	198,991

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	1,200	1,200
Accruals and deferred income	1,608	1,548
	2,808	2,748

**Light of the World Gospel Hall
Community Church**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,264,855	17,913	1,282,768
Restricted funds			
Restricted Fund	119,987	(4,547)	115,440
TOTAL FUNDS	<u>1,384,842</u>	<u>13,366</u>	<u>1,398,208</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,217	(46,304)	17,913
Restricted funds			
Restricted Fund	-	(4,547)	(4,547)
TOTAL FUNDS	<u>64,217</u>	<u>(50,851)</u>	<u>13,366</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,245,169	19,686	1,264,855
Restricted funds			
Restricted Fund	124,534	(4,547)	119,987
TOTAL FUNDS	<u>1,369,703</u>	<u>15,139</u>	<u>1,384,842</u>

**Light of the World Gospel Hall
Community Church**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,411	(53,725)	19,686
Restricted funds			
Restricted Fund	-	(4,547)	(4,547)
TOTAL FUNDS	<u>73,411</u>	<u>(58,272)</u>	<u>15,139</u>

14. RELATED PARTY DISCLOSURES

The charity has charged Light Of The World Community Centre Limited £30,000 (2020: £30,000) for its use of the premises.

The charity made a grant of £20,000 (2020: £20,000) to Light Of The World Community Centre Limited.

At the balance sheet date the amount due from Light Of The World Community Centre Limited was £198,398 (2020: £190,287).

**Light of the World Gospel Hall
Community Church**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,363	36,119
Gift aid	6,854	7,267
	<u>34,217</u>	<u>43,386</u>
Investment income		
Gift aid interest	-	25
Other income		
Rental income	30,000	30,000
	<u>64,217</u>	<u>73,411</u>
Total incoming resources		
	64,217	73,411
EXPENDITURE		
Charitable activities		
Wages	18,391	18,000
Rates and water	144	259
Insurance	2,242	1,987
Light and heat	1,271	1,654
Telephone	474	474
Sundries	100	24
Catering staff	-	2,100
Mission expenses - food	53	553
Donations	120	120
Motor expenses	139	2,146
Trips	-	485
Grants to institutions	20,000	20,000
	<u>42,934</u>	<u>47,802</u>
Other		
Freehold property	4,547	4,547
Fixtures and fittings	1,439	1,457
Motor vehicles	137	183
	<u>6,123</u>	<u>6,187</u>
Support costs		
Management		
Repairs and renewals	-	2,212
Governance costs		
Accountancy and legal fees	1,794	2,071
	<u>50,851</u>	<u>58,272</u>
Total resources expended		
	50,851	58,272
Net income	<u>13,366</u>	<u>15,139</u>

This page does not form part of the statutory financial statements