

LIFE AND LIGHT FELLOWSHIP CHURCH

England & Wales · Charity number 1003652

Details

Other names THE UNITED EVANGELICAL PROJECT EDUCATIONAL TRUST

Status Registered

Legal form Other

Registered 1991-07-26

Register [View on the Charity Commission register](#)

Contact

Address Life & Light Fellowship
46 Nineveh Road
Birmingham
B21 0TT

Phone 07939215766

Email lifeandlight@btconnect.com

Website www.llfchurch.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN RELIGION. 2. THE RELIEF OF FINANCIAL NEED. 3. THE ADVANCEMENT OF EDUCATION.

Activities: The advancement of the Christian faith and to assist and promote the education and training of people in all aspects of life. Also to provide support to relieve sickness and financial hardship and to promote and preserve good health.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,241	£65,693	-	-
2024-03-31	£116,792	£62,518	-	-
2023-03-31	£73,040	£82,693	-	-
2022-03-31	£86,845	£60,280	-	-
2021-03-31	£72,343	£55,484	-	-

Trustees

Name	Role	Appointed
Matthew Ian Morrison		2017-03-16
PASTOR ADOLPHUS RONALD MCLAREN		2017-03-16
Phyllis Beverley Wilson-Brown		2024-01-29
REVD JAMES ARTHUR HERBERT		
Yvonne Dean		2024-01-29

LIFE AND LIGHT FELLOWSHIP CHURCH

England & Wales - Charity number 1003652

Accounts

Registered Charity No - 1003652



LIFE AND LIGHT FELLOWSHIP CHURCH

Trustees' Report and Accounts 31st March 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	<ol style="list-style-type: none">1. Revd James Arthur Herbert2. Pastor Adolphus Ronald McLaren3. Pastor Matthew Ian Morrison4. Ms Phyllis Beverley Wilson Brown5. Mrs Yvonne Dean
Charity registered Number	1003652
Date of charitable registration	26 July 1991
Principal office address	Life & Light Fellowship 46 Nineveh Road Birmingham B21 0TT
Secretary	Revd James Arther Herbert
Independent examiners	Accounting Assist Ltd – C/o Good to Give
Bankers	Barclays Bank PLC 1 Churchill Place, London E14 5HP Kingdom Bank Media House, Padge Rd, Nottingham NG9 2RS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees, who are the trustees for Charity law purposes, submit their annual report and the financial statements of Life and Light Fellowship Church for the year ended 31st March 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102), effective January 2019.

Structure, governance and management

The 5 Trustees are:

Revd James Arthur Herbert
Pastor Adolphus Ronald McLaren
Pastor Matthew Ian Morrison
Ms Phyllis Beverley Wilson Brown
Mrs Yvonne Dean

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

Governing document:

Life and Light Fellowship Church is an unincorporated charitable organisation formed on 1st June 1991 and registered as a charity on 26th July 1991. The charity is governed by a Trust deed dated 1st June 1991 and amended on 16th March 2017.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of Charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the Charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the Charity and use their own experience to assist the Charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve Charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the Charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the Charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the Charity in UK. The purposes of the charity as set out in its governing document.

The objects of the Trust are:

(a) To advance the Christian faith in accordance with the statement of beliefs appearing in the Schedule hereto in Birmingham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and relate to the charitable work of the Trust.

(b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

(c) To assist and promote the education and training of children, young people and adults in United Kingdom. The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of a charity in the UK and they confirm that public benefit has been provided by:

- Providing regular public worship to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- Providing a youth club with a Christian ethos
- Promoting the whole mission of the church through activities for various groups
- Supporting other charities in the UK and overseas

We are a community church open to all who wish to worship in a caring, friendly, and supportive fellowship. The main activities undertaken in relation to our declared purpose during the year are as follows.

Worship and Prayer

The weekly worship timetable commences on Sunday with morning worship. The publication of our 'Weekly Prayer Worship' provides a communal prayer guide to all who desires one. Worship continues mid-week worship and prayer service is on Wednesday evening. During the year will be various ad-hoc services for the achievement of our objects.

Teaching

Our Sunday School Department provides a comprehensive teaching program for all ages, ranging from toddlers to adults. In addition, we provide weekly bible study on a Thursday evening. This is supplemented with various subject focus teaching weekends during the year.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Fellowship

We provide opportunities for general fellowship as well as fellowship groups. The current fellowship groups are Youth, Young Adults, Men and Women. These groups will provide user led activities covering a wide range of topics of both spiritual and social issues. These groups will come together in general fellowship to reinforce the dimension of community unity.

Pastoral work

There is a wide range of pastoral support provided to those in need. This includes family support with bereavement and funeral planning, marriage preparation session, baptism preparation, visiting the sick, baby dedication briefing session and one to one support sessions.

Annual Convocation

This is our annual four-day conference which is the main highlight of the year. This will focus on having fellowship with others including the wider community and national and international guests. The focus is on intensive teaching and worship on a particular topic.

Community Outreach

Our outreach provision gives us the opportunity to share our faith in Jesus Christ and the opportunity to work with other groups and services in our community. We support the work of other social charities that provides support for the homeless and disadvantaged. This will include foodbanks, furniture and clothing projects. We also seek to be socially aware of the issues in our community and are part of the local police neighbourhood information network and the various local ward initiatives.

Scholarship Fund

This fund seeks to provide a small bursary to young people in further education.

Allotment Initiative

This initiative came as a result of our desire to compensate for the lack of green space at our current location. It was also seen as an ideal opportunity for generational working. The older generation sharing their upbringing and life skills with the younger generation. Over the years it has surpassed our intentions. It is now a key feature in our Harvest Sunday service. There are many plans in the making to enhance this initiative for the good of the community.

Ecumenical Links.

We continue to develop and harness our links to ensure wider relevance for our work.

We are members of the Handsworth and District churches organisation, whose purpose is to develop a working relationship with fellow Christians. We collaborate with the annual Good Friday Walk of witness and the school assembly team.

We are also members of West Midlands Faith in Action and the Council of Black Majority Churches. The organisations provide a link into community governance by statutory organisations such as the education, youth services, police, health, local, regional, and central government. The link is an acknowledgement that groups like us are a key support in addressing the social needs of our community.

Also, we are member of 'Churches in The Community' who provide accreditation, recognition, and encouragement for independent churches.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

We are also a registered church with Fusion. This is an organisation which help university student connect with local Christian communities.

The contribution of volunteers during the year

We have benefitted greatly from the work of our volunteer who has provided a wide range of expertise in various areas, including specialist knowledge, cleaning, driving and administration.

Financial review:

The largest contribution to the Charity for the year came from general offerings. The Charity has begun its charitable activities from its inception.

The Charity currently aims to designate the total fund received less expenses for the main objective of the Charity.

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the Charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, Anum Hassan, FCCA of Accounting Assist Ltd C/o Good to Give Ltd, have indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Name JAMES A HERBERT

Signature..... 

Date..... 18th August 2025

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE AND LIGHT
FELLOWSHIP CHURCH**

I report on the financial statements of the Charity for the year ended 31st March 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission for England and Wales (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

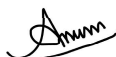
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission for England and Wales. An examination includes a review of the accounting records kept by the Group/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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 04/09/2025

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted	Restricted	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Incoming resources				
Voluntary Income	59,923	653	60,576	114,784
Gift Aid	6,969	-	6,969	5,244
Investment Income	5,696	-	5,696	2,483
Total Incoming resources	72,588	653	73,241	122,510
Resources expended				
Direct Charitable Expense	62,400	-	62,400	69,646
Governance Cost	3,293	-	3,293	2,878
Total Resources expended	65,693	-	65,693	72,524
Movement in total fund for the year- Net income / (expenditure) For the year	6,895	653	7,548	49,986
Fund balance brought forward	355,320	114,222	469,542	419,556
Fund balance carried forward	362,215	114,875	477,090	469,542

**BALANCE SHEET
AS AT 31 MARCH 2025**

	2025	2025	2024	2024
	£	£	£	£
FIXED ASSETS				
Building		265,000		265,000
Fixtures, Fittings & Equipment		4,303		
CURRENT ASSETS				
Debtors	5,047		1,215	
Cash at bank	208,911		206,205	
	213,958		207,420	
CREDITORS: amounts falling due within one year				
	6,171		2,878	
NET CURRENT ASSETS		207,787		204,542
NET ASSETS		477,090		469,542
CHARITY FUNDS				
Unrestricted funds	362,215		355,320	
Restricted funds	114,875		114,222	
TOTAL FUNDS		477,090		469,542

The financial statements were approved by the Trustees and signed on their behalf, by:

Name JAMES A HERBERT

Signature 

Date 15th AUGUST 2025

The notes on pages 11 - 12 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the Charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions

NOTES TO THE FINANCIAL STATEMENT *(Continued)*
FOR THE YEAR ENDED 31 MARCH 2025

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

1.5 Tangible Fixed Asset

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

Building	Nil
Plant and Machinery	20% on reducing balance
Computer equipment	20% on reducing balance

The Trustees consider that the building's residual value is not materially different from its cost, and therefore no depreciation is charged.

LIFE AND LIGHT FELLOWSHIP CHURCH

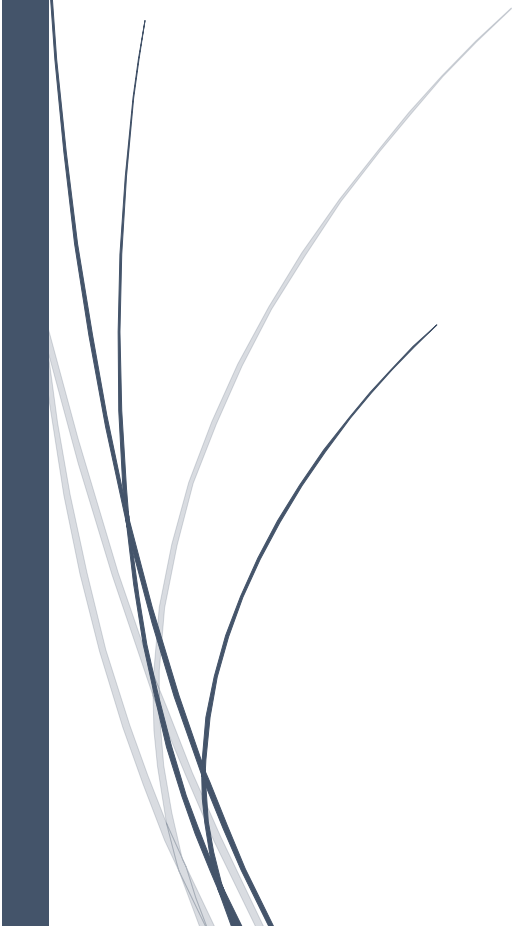
England & Wales - Charity number 1003652

Accounts

Registered Charity No - 1003652

Life and Light Fellowship Church

Trustees' Report and Accounts 31st March 2024



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

1. Revd James Arthur Herbert
2. Rev Adolphus Ronald McLaren
3. Rev Matthew Ian Morrison
4. Phyllis Beverley Wilson Brown
5. Yvonne Dean

Charity registered Number 1003652

Date of charitable registration 26 July 1991

Principal office address
46 Nineveh Road
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Secretary Revd James Arther Herbert

Independent examiners Accounting Assist Ltd – C/o Good to Give

Bankers Barclays Bank PLC
Kingdom Bank

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees, who are the trustees for Charity law purposes, submit their annual report and the financial statements of Life and Light Fellowship Church for the year ended 31 March 2024. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The 5 Trustees are:

Revd James Arthur Herbert
Rev Adolphus Ronald McLaren
Rev Matthew Ian Morrison
Phyllis Beverley Wilson Brown
Yvonne Dean

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

Governing document:

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Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve Charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the Charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the Charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The objects of the Trust are:

(a) To advance the Christian faith in accordance with the statement of beliefs appearing in the Schedule hereto in Birmingham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and relate to the charitable work of the Trust.

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There is a wide range of pastoral support provided to those in need. This includes family support with bereavement and funeral planning, marriage preparation session, baptism preparation, visiting the sick, baby dedication briefing session and one to one support sessions.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Annual Convocation

This is our annual four-day conference which is the main highlight of the year. This will focus on having fellowship with others including the wider community and national and international guests. The focus is on intensive teaching and worship on a particular topic.

Community Outreach

Our outreach provision gives us the opportunity to share our faith in Jesus Christ and the opportunity to work with other groups and services in our community. We support the work of other social charities that provides support for the homeless and disadvantaged. This will include foodbanks, furniture and clothing projects. We also seek to be socially aware of the issues in our community and are part of the local police neighbourhood information network and the various local ward initiatives. To support our community with the increase cost of energy, in partnership with the local authority, under the 'warm space initiative', we now provide a 'place of welcome'.

Scholarship Fund

This fund seeks to provide a small bursary to young people in further education.

Allotment Initiative

This initiative came as a result of our desire to compensate for the lack of green space at our current location. It was also seen as an ideal opportunity for generational working. The older generation sharing their upbringing and life skills with the younger generation. Over the years it has surpassed our intentions. It is now a key feature in our Harvest Sunday service. It featured as an outlet and educational project for some of the junior church during lockdown. It was also used in our youth mental health initiative, funded by Tesco bags for life. There are many plans in the making to enhance this initiative for the good of the community.

Ecumenical Links.

We continue to develop and harness our links to ensure wider relevance for our work.

We are members of the Handsworth and District churches organisation, whose purpose is to develop a working relationship with fellow Christians. We collaborate with the annual Good Friday Walk of witness and the school assembly team.

We are also members of West Midlands Faith in Action and the Council of Black Majority Churches. The organisations provide a link into community governance by statutory organisations such as the education, youth services, police, health, local, regional, and central government. The link is an acknowledgement that groups like us are a key support in addressing the social needs of our community.

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The contribution of volunteers during the year

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Financial review:

The largest contribution to the Charity for the year came from general offerings. The Charity has begun its charitable activities from its inception.

The Charity currently aims to designate the total fund received less expenses for the main objective of the Charity.

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the Charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

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The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent Examiner:

The Charity's independent examiner, Accounting Assist Ltd C/o Good to Give has indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J A Herbert', is written over a horizontal dotted line. The signature is stylized and includes a long horizontal flourish extending to the right.

PRINT NAME J A HERBERT

Date: 10/10/2024

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE AND LIGHT FELLOWSHIP CHURCH

I report on the financial statements of the Charity for the year ended 31 March 2024 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 22/10/2024

Anum Hassan, FCCA
On behalf of Accounting Assist Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted	Restricted	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Incoming resources				
Voluntary Income	109,065	5,718	114,784	68,476
Gift Aid	5,244	-	5,244	3,915
Investment Income	2,483	-	2,483	649
Total Incoming resources	116,792	5,718	122,510	73,041
Resources expended				
Direct Charitable Expense	59,640	10,006	69,646	81,253
Governance Cost	2,878	-	2,878	1,440
Total Resources expended	62,518	10,006	72,524	82,693
Movement in total fund for the year- Net income / (expenditure) For the year	54,273	-4,288	49,986	9,652
Fund balance brought forward	419,556	-	419,556	429,208
Fund balance carried forward	473,829	-4,288	469,542	419,556

**BALANCE SHEET
AS AT 31 MARCH 2024**

	2024	2024	2023	2023
	£	£	£	£
FIXED ASSETS				
Building		265,000		265,000
CURRENT ASSETS				
Debtors	1,215		834	
Cash at bank	206,205		153,722	
	<u>207,420</u>		<u>154,556</u>	
CREDITORS: amounts falling due within one year	<u>2,878</u>		<u>-</u>	
NET CURRENT ASSETS		<u>469,542</u>		<u>419,556</u>
NET ASSETS		<u>469,542</u>		<u>419,556</u>
CHARITY FUNDS				
Unrestricted funds	355,320		329,492	
Restricted funds	114,222		90,064	
TOTAL FUNDS		<u>469,542</u>		<u>419,556</u>

The financial statements were approved by the Trustees on and signed on their behalf, by:


.....

PRINT NAME J A HERBERT
.....

Date: 10/10/2024

The notes on page 11 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the Charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions

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

NOTES TO THE FINANCIAL STATEMENT (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

1.5 Tangible Fixed Asset

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

Building	Nil
Plant and Machinery	20% on reducing balance
Computer equipment	20% on reducing balance

1.6 Related Party Transactions

There was £0 payment to trustees or connected persons during the year.

LIFE AND LIGHT FELLOWSHIP CHURCH

England & Wales - Charity number 1003652

Accounts

Life and Light Fellowship Church

Trustees' Report and Accounts 31 March 2023

Registered Charity No - 1003652

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	<ol style="list-style-type: none">1. Revd James Arthur Herbert2. Mr Tony Barrington Wilson3. Rev Adolphus Ronald McLaren4. Rev Matthew Ian Morrison
Charity registered Number	1003652
Date of charitable registration	26 July 1991
Principal office address	46 Nineveh Road Birmingham B21 0TT
Secretary	Revd James Arther Herbert
Independent examiners	Accounting Assist Ltd – C/o Good to Give
Bankers	Barclays Bank PLC

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees, who are the trustees for Charity law purposes, submit their annual report and the financial statements of Life and Light Fellowship Church for the year ended 31 March 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The 4 Trustees are:

1. Revd James Arthur Herbert
2. Mr Tony Barrington Wilson
3. Rev Adolphus Ronald McLaren
4. Rev Matthew Ian Morrison

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

Governing document:

Life and Light Fellowship Church is an unincorporated charitable organisation formed on 1 June 1991 and registered as a charity on 26 July 1991. The charity is governed by a Trust deed dated 1 June 1991 and amended on 16 March 2017.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of Charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the Charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the Charity and use their own experience to assist the Charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve Charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the Charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the Charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the Charity in UK. The purposes of the charity as set out in its governing document.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The objects of the Trust are:

(a) To advance the Christian faith in accordance with the statement of beliefs appearing in the Schedule hereto in Birmingham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and relate to the charitable work of the Trust.

(b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

(c) To assist and promote the education and training of children, young people and adults in United Kingdom.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of a charity in the UK and they confirm that public benefit has been provided by:

- Providing regular public worship to all
- Providing sacred space for personal prayer and contemplation
- Conducting pastoral work including visiting the sick and the bereaved
- Teaching Christianity through sermons, courses and small groups
- Providing a youth club with a Christian ethos
- Promoting the whole mission of the church through activities for various groups
- Supporting other charities in the UK and overseas

We are a community church open to all who wish to worship in a caring, friendly, and supportive fellowship. The main activities undertaken in relation to our declared purpose during the year are as follows.

Worship and Prayer

The weekly worship timetable commences on Sunday with morning worship. The publication of our 'Weekly Prayer Worship' provides a communal prayer guide to all who desires one. Worship continues mid-week worship and prayer service is on Wednesday evening. During the year will be various ad-hoc services for the achievement of our objects.

Teaching

Our Sunday School Department provides a comprehensive teaching program for all ages, ranging from toddlers to adults. In addition, we provide weekly bible study on a Thursday evening. This is supplemented with various subject focus teaching weekends during the year.

Fellowship

We provide opportunities for general fellowship as well as fellowship groups. The current fellowship groups are Youth, Young Adults, Men and Women. These groups will provide user led activities covering a wide range of topics of both spiritual and social issues. These groups will come together in general fellowship to reinforce the dimension of community unity.

Pastoral work

There is a wide range of pastoral support provided to those in need. This includes family support with bereavement and funeral planning, marriage preparation session, baptism preparation, visiting the sick, baby dedication briefing session and one to one support sessions.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Annual Convocation

This is our annual four-day conference which is the main highlight of the year. This will focus on having fellowship with others including the wider community and national and international guests. The focus is on intensive teaching and worship on a particular topic.

Community Outreach

Our outreach provision gives us the opportunity to share our faith in Jesus Christ and the opportunity to work with other groups and services in our community. We support the work of other social charities that provides support for the homeless and disadvantaged. This will include foodbanks, furniture and clothing projects. We also seek to be socially aware of the issues in our community and are part of the local police neighbourhood information network and the various local ward initiatives.

Scholarship Fund

This fund seeks to provide a small bursary to young people in further education.

Allotment Initiative

This initiative came as a result of our desire to compensate for the lack of green space at our current location. It was also seen as an ideal opportunity for generational working. The older generation sharing their upbringing and life skills with the younger generation. Over the years it has surpassed our intentions. It is now a key feature in our Harvest Sunday service. It featured as an outlet and educational project for some of the junior church during lockdown. It was also used in our youth mental health initiative, funded by Tesco bags for life. There are many plans in the making to enhance this initiative for the good of the community.

Ecumenical Links.

We continue to develop and harness our links to ensure wider relevance for our work.

We are members of the Handsworth and District churches organisation, whose purpose is to develop a working relationship with fellow Christians. We collaborate with the annual Good Friday walk of witness and the school assembly team.

We are also members of West Midlands Faith in Action and the Council of Black Majority Churches. The organisations provide a link into community governance by statutory organisations such as the education, youth services, police, health, local, regional, and central government. The link is an acknowledgement that groups like us are a key support in addressing the social needs of our community.

Also, we are member of 'Churches in The Community' who provide accreditation, recognition, and encouragement for independent churches.

We are also a registered church with Fusion. This is an organisation which help university student connect with local Christian communities.

The contribution of volunteers during the year

We have benefitted greatly from the work of our volunteer who has provided a wide range of expertise in various areas, including specialist knowledge, cleaning, driving and administration.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Financial review:

The largest contribution to the Charity for the year came from general offerings. The Charity has begun its charitable activities from its inception.

The Charity currently aims to designate the total fund received less expenses for the main objective of the Charity.

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the Charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent Examiner:

The Charity's independent examiner, Accounting Assist Ltd C/o Good to Give has indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:


.....

PRINT NAME..... J A HOLBERT

Date: 15/11/2023 .

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE AND LIGHT FELLOWSHIP
CHURCH**

I report on the financial statements of the Charity for the year ended 31 March 2023 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

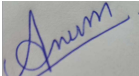
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 16/11/2023

On behalf of Accounting Assist Ltd


STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted	Restricted	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Incoming resources				
General offerings	64,752	3,724	68,476	77,585
Gift aid	3,915		3,915	9,126
Investment income	649		649	134
	-----	-----	-----	-----
Total Incoming resources	69,317	3,724	73,041	86,845
 Resources expended				
Direct Charitable Expense	78,963	2,290	81,253	58,840
Governance Cost	1,440		1,440	1,440
	-----	-----	-----	-----
Total Resources expended	80,403	2,290	82,693	60,280
	-----	-----	-----	-----
Movement in total fund for the year-Net income/(expenditure) for the year	(11,086)	(1,434)	(9,652)	(26,565)
Other Gains	-	-	-	-
Fund balance brought forward	340,578	88,630	429,208	402,643
Fund balance carried forward	329,492	90,064	419,556	429,208

BALANCE SHEET
AS AT 31 MARCH 2023

	2023	2023	2022	2022
	£	£	£	£
FIXED ASSETS				
Building		265,000		265,000
CURRENT ASSETS				
Debtors (Gift aid receivable)	834		3,262	
Cash at bank	153,722		160,946	
	<u>154,556</u>		<u>164,208</u>	
CREDITORS: amounts falling due within one year	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS		<u>419,556</u>		<u>429,208</u>
NET ASSETS		<u>419,556</u>		<u>429,208</u>
CHARITY FUNDS				
Unrestricted funds		329,492		340,578
Restricted funds		90,064		88,630
TOTAL FUNDS		<u>419,556</u>		<u>429,208</u>

The financial statements were approved by the Trustees on and signed on their behalf, by:


.....

PRINT NAME..... J A HOLBERT

Date: 15/11/2023 .

The notes on page 9 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the Charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions

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

NOTES TO THE FINANCIAL STATEMENT (Continued)
FOR THE YEAR ENDED 31 MARCH 2023

1.5 Tangible Fixed Asset

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

Building	Nil
Plant and Machinery	20% on reducing balance
Computer equipment	20% on reducing balance

1.6 Related Party Transactions

There were no payments to trustees or connected persons during the year nor in previous years.

LIFE AND LIGHT FELLOWSHIP CHURCH

England & Wales - Charity number 1003652

Accounts

Life and Light Fellowship Church

Trustees' Report and Accounts 31 March 2022

Registered Charity No - 1003652

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	<ol style="list-style-type: none">1. Revd James Arthur Herbert2. Mr Tony Barrington Wilson3. Rev Adolphus Ronald McLaren4. Rev Matthew Ian Morrison
Charity registered Number	1003652
Date of charitable registration	26 July 1991
Principal office address	46 Nineveh Road Birmingham B21 0TT
Secretary	Revd James Arthur Herbert
Independent examiners	NF Financial Solutions Ltd – C/o GoodtoGive
Bankers	Barclays Bank PLC

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Life and Light Fellowship Church for the year ended 31 March 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The 4 Trustees are:

1. Revd James Arthur Herbert
2. Mr Tony Barrington Wilson
3. Rev Adolphus Ronald McLaren
4. Rev Matthew Ian Morrison

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a dedicated team of Advisory board members in the UK. Who have helped to secure financial support and contribute to the future planning of the organisation.

Governing document:

Life and Light Fellowship Church is an unincorporated charitable organisation formed on 1 June 1991 and registered as a charity on 26 July 1991. The charity is governed by a Trust deed dated 1 June 1991 and amended on 16 March 2017.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities:

1. The advancement of Christian faith and assist and promote the education and training of people in all aspect of life.
2. To provide support to relief sickness and financial hardship and to promote and preserve good health

COVID 19 IMPACT

The 'stay at home' directive from government meant the impact of covid was felt in all areas of our work. The church office remained opened and became the main communication hub for members. There was a major investment in equipment to ensure our main activities could continue using social media platforms. However, a number of our members mainly due to age, could not access social media. To ensure regular contact with them our magazine 'The weekly Prayer Worship', was sent to them by post. Message of significant life events in the life of our members, and other essential communication was channelled through the Prayer Worship which had a wide circulation by post and other social media.

It would be true to say what was initially seen as a temporary situation, covid-19 has created a paradigm shift in the way we carry out our work.

Financial review:

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from its inception.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, NF Financial Solutions Ltd C/o Good to Give Ltd, has indicated their willingness to offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Revd James Arthur Herbert



Date: 17/01/2023

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE AND LIGHT FELLOWSHIP CHURCH

I report on the financial statements of the charity for the year ended 31 March 2022 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated:

Basthiyan K. A. C. S. Rodrigo (BSc Accountancy, MBA, ACASL, FFA/FIPA)
On behalf of NF Financial Solutions Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted	Restricted	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Incoming resources				
General offerings	77,585	-	77,585	62,979
Gift aid	9,126	-	9,126	9,324
Investment income	134	-	134	40
Total Incoming resources	86,845	-	86,845	72,343
Resources expended				
Direct charitable expenditure	58,840	-	58,840	54,044
Governance costs	1,440	-	1,440	1,440
Total Resources expended	60,280	-	60,280	55,484
Movement in total fund for the year- Net income / (expenditure) For the year	26,565	-	26,565	16,859
Other Gains	-	-	-	-
Fund balance brought forward	314,013	88,630	402,643	385,784
Fund balance carried forward	340,578	88,630	429,208	402,643

BALANCE SHEET
AS AT 31 March 2022

	Note	2022		2021
		£	£	£
FIXED ASSETS				
Building			265,000	265,000
CURRENT ASSETS				
Debtors (Gift aid receivable)		3,262	2,748	
Cash at bank		160,946	134,895	
		164,208	137,643	
CREDITORS: amounts falling due within one year				
		-	-	
NET CURRENT ASSETS			429,208	137,643
NET ASSETS			429,208	402,643
CHARITY FUNDS				
Unrestricted funds			340,578	314,013
Restricted funds			88,630	88,630
TOTAL FUNDS			429,208	402,643

The financial statements were approved by the Trustees on and signed on their behalf, by:

Revd James Arthur Herbert



Date: 17/01/2023

The notes on page 9 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

1.5 Tangible Fixed Asset

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

Building	Nil
Plant and Machinery	20% on reducing balance
Computer equipment	20% on reducing balance

1.6 Related Party Transactions

There were no payments to trustees or connected persons during the year nor in previous years.

LIFE AND LIGHT FELLOWSHIP CHURCH

England & Wales - Charity number 1003652

Accounts

Life and Light Fellowship Church

Trustees' Report and Accounts 31 March 2021

Registered Charity No - 1003652

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	<ol style="list-style-type: none">1. Revd James Arthur Herbert2. Mr Tony Barrington Wilson3. Rev Adolphus Ronald McLaren4. Rev Matthew Ian Morrison
Charity registered Number	1003652
Date of charitable registration	26 July 1991
Principal office address	46 Nineveh Road Birmingham B21 0TT
Secretary	Revd James Arthur Herbert
Independent examiners	Patsy Alexander MSC ACMA – C/o GoodtoGive
Bankers	Barclays Bank PLC

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Life and Light Fellowship Church for the year ended 31 March 2021. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The 4 Trustees are:

1. Revd James Arthur Herbert
2. Mr Tony Barrington Wilson
3. Rev Adolphus Ronald McLaren
4. Rev Matthew Ian Morrison

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a dedicated team of Advisory board members in the UK. Who have helped to secure financial support and contribute to the future planning of the organisation.

Governing document:

Life and Light Fellowship Church is an unincorporated charitable organisation formed on 1 June 1991 and registered as a charity on 26 July 1991. The charity is governed by a Trust deed dated 1 June 1991 and amended on 16 March 2017.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities:

1. The advancement of Christian faith and assist and promote the education and training of people in all aspect of life.
2. To provide support to relief sickness and financial hardship and to promote and preserve good health

COVID 19 IMPACT

The 'stay at home' directive from government meant the impact of covid was felt in all areas of our work. The church office remained opened and became the main communication hub for members. There was a major investment in equipment to ensure our main activities could continue using social media platforms. However, a number of our members mainly due to age, could not access social media. To ensure regular contact with them our magazine 'The weekly Prayer Worship', was sent to them by post. Message of significant life events in the life of our members, and other essential communication was channelled through the Prayer Worship which had a wide circulation by post and other social media.

It would be true to say what was initially seen as a temporary situation, covid-19 has created a paradigm shift in the way we carry out our work.

Financial review:

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from its inception.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

Plans for future periods:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, Patsy Alexander MSC ACMA C/o Good to Give LTD, has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

Revd James Arthur Herbert



Date: 10/01/2022

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE AND LIGHT FELLOWSHIP CHURCH

I report on the financial statements of the charity for the year ended 31 March 2021 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

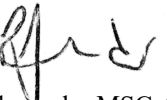
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 
Patsy Alexander MSC ACMA

Dated: 10/01/2022

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted	Restricted	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Incoming resources				
General offerings	62,979	-	62,979	66,057
Gift aid	9,324		9,324	6,109
Investment income	40	-	40	183
Total Incoming resources	72,343	-	72,343	72,349
Resources expended				
Direct charitable expenditure	54,044	-	54,044	55,974
Governance costs	1,440	-	1,440	1,440
Total Resources expended	55,484	-	55,484	57,414
Movement in total fund for the year- Net income / (expenditure) For the year	16,859	-	16,859	14,935
Other Gains	-			-
Fund balance brought forward	385,784	-	385,784	370,849
Fund balance carried forward	402,643	-	402,643	385,784

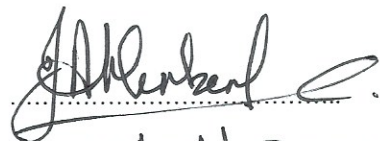
BALANCE SHEET

AS AT 31 March 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Building			265,000		265,000
CURRENT ASSETS					
Debtors (Gift aid receivable)		2,748		-	
Cash at bank		134,895		120,784	
		<u>137,643</u>		<u>120,784</u>	
CREDITORS: amounts falling due within one year		<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			<u>137,643</u>		<u>120,784</u>
NET ASSETS			<u>402,643</u>		<u>385,784</u>
CHARITY FUNDS					
Unrestricted funds		314,013		-	304,980
Restricted funds		88,630		-	80,804
TOTAL FUNDS			<u>402,643</u>		<u>385,784</u>

The financial statements were approved by the Trustees on and signed on their behalf, by:

Revd James Arthur Herbert



Date: 10/01/2022

The notes on page 9 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

1.5 Tangible Fixed Asset

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

Building	Nil
Plant and Machinery	20% on reducing balance
Computer equipment	20% on reducing balance

1.6 Related Party Transactions

There were no payments to trustees or connected persons during the year nor in previous years.