

# CHRIST THE LIGHT CHURCH

England & Wales · Charity number 1126616

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06697444](#)

**Registered** 2008-11-10

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

## Contact

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**Address** 7 Russell Drive  
York  
YO30 5FJ

**Phone** 07928550519

**Email** [CTL.HUB@OUTLOOK.COM](mailto:CTL.HUB@OUTLOOK.COM)

**Website** [ctl.org.uk](http://ctl.org.uk)

## Activities

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**Objects:** A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HUNTINGTON YORK AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "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 ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;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.

**Activities:** The charity is a Christian church that has weekly Sunday services, where there is corporate worship, preaching and fellowship. The church creates opportunities for those wanting to enquire about the Christian faith to find out more, facilitates weekly meetings in homes where friendships are strengthened and growth in the Christian faith is nurtured, and works regularly with other churches.

## Classification

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- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL
- City Of York

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,109	£53,403	-	-
2023-12-31	£52,119	£53,661	-	-
2022-12-31	£50,195	£50,649	-	-
2021-12-31	£49,120	£54,468	-	-
2020-12-31	£52,776	£50,346	-	-

## Trustees

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Name	Role	Appointed
Nicholas Nigel Day-Lewis	Chair	2021-01-01
Andrew Robert Crawford		2023-03-16
Gregory Brian Taylor		2026-02-01

**CHRIST THE LIGHT CHURCH**

England & Wales - Charity number 1126616

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# Accounts

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***CHRIST THE LIGHT CHURCH***  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

Company number 6697444

Charity number 1126616

CHRIST THE LIGHT CHURCH  
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FOR THE YEAR ENDED 31 DECEMBER 2024

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CHRIST THE LIGHT CHURCH  
GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES	A R Crawford D W Hutchings R M McFarlane N N Day-Lewis
COMPANY NUMBER	6697444
CHARITY NUMBER	1126616
REGISTERED OFFICE	7 Russell Drive Clifton York YO30 5FJ
INDEPENDENT EXAMINERS	Atrament Limited 11 Sadlers Gate Wombwell Barnsley S73 8NG

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements for the year ended 31 December 2023 and confirm that they comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

Charitable Objectives

The charity's objectives are:

- 1) To advance the Christian faith in accordance with our Statement of Beliefs in Huntington, York and in such other parts of the United Kingdom or the world as the Trustees of the Charitable Company 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 are connected with the Charitable work of the Charity; and
- 2) 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 think fit.

The Trustees consider that these objectives, and the activities summarised below, further the company's charitable purposes for the public benefit. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Constitution

Christ the Light Church is a company limited by guarantee (number 6697444) incorporated on 15 September 2008 and it obtained charity status on 10 November 2008 (number 1126616). Its Memorandum and Articles of Association form its governing document. Under those Articles, the members of the charity are empowered to appoint new members provided they subscribe to the Statement of Beliefs and any member may retire provided that such retirement shall not reduce the number of members to less than two.

Registered Office

7 Russell Drive, Clifton, York YO30 5FJ

Trustees

The following trustees have held office during the year under review:

A R Crawford  
D W Hutchings  
R M McFarlane  
N N Day-Lewis

These individuals constitute the Directors of the company for the purposes of the Companies Act 2006.

Review of Activities

2024 was another good year in the life of the church, the fourth under Nigel & Melita Day-Lewis' leadership. As to the 'bread and butter' (regular and ongoing) meetings and ministries of the church: The Sunday preaching saw two major expository series (Mark, Habakkuk) and two major topical series (Covenant, Salvation) as well as many one-off sermons. Two more preachers were trained and added to our preaching team (now numbering six).

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Review of Activities (continued)

For the first time since the Covid 19 pandemic, we increased the number of our Connect Groups from two to three, and all three are now stable and flourishing. The three couples leading these (who all were previously elders in this and/or another church) now form an expanded formal leadership team, something which has been needful given the only other eldership couple stepped down at the end of 2023 (Nigel has continued to use Dave to lead meetings and to preach, and to lean on him as an 'elder in rest').

One of the parents has initiated a Youth Church one Sunday morning per month for those children too old for our Children's Ministry but not yet old enough to sit through the main meeting every week. She has also begun a Youth Connect on two Friday evenings every month for all the Secondary School children. And we have continued to have church prayer meetings each quarter.

As to the special events in the life of the church this year:

We have had two apostolic visits. Rob and Gill McFarlane (from St Neots, Cambs.) delivered two sessions of Leadership Training on the Saturday morning, and preached at our Sunday meeting, one weekend in February. Rob and Bridget Forbes (from Munich, Germany) ministered at a Men's Night and Ladies Breakfast, as well as at our Sunday meeting, over a weekend in April.

Nigel also delivered two important training seminars during the course of the year. Preachers Training Part II, on Hermeneutics, was a four hour seminar for the preaching team and interested others in July. Two Saturday mornings of particularly strategic Leadership Training (two and a half hours each) followed in September.

There were two special events as well.

We had our second Big Church Day Out in June; this followed the same pattern as our first in 2023 and was equally successful (in attendance and enjoyment). Then on one Sunday in September, following the morning service, we ate a bring and share lunch at our venue and then all moved across to Yearsley Pool for five baptisms and a Pool Party, complete with inflatable obstacle course!

In December, a group of musicians and others from the church led a Carol Service at a local care home one Sunday afternoon, and the year ended as usual with another successful Christmas Guest Service.

The net result of all of this was another year of health and growth. We added four people to our Community List in the first half of the year (bringing our number to 65) and another four in the second half of the year (so the church is now just shy of 70 members). There are other regular visitors who may yet be added to that.

And we had the best year so far financially since Nigel took on the leadership. Following a deficit in 2021, and smaller deficits in both 2022 and 2023, the giving improved in 2024 to such an extent that we ended with a surplus of over £10,000 for the financial year as is explained further in the financial review below:

Financial Review

The church generated £67,205 of income during the year and resources expended were £56,930 over the same period - a surplus for the year of £10,275. This is compared to a deficit of £1,703 last year. The trustees were mindful of the substantial costs of hiring premises before the onset of the Covid 19 pandemic and have been considering potential options regarding the purchase of a property for the church's use. To this end a building fund (see below) has been established. £85 of interest income has been received by the building fund this year and there were expenses of £60 in the fund in the year. The total increase in the building fund was therefore £25 and so a surplus on general funds of £10,250 has been incurred.

The overall financial position continues to be monitored by the trustees.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves Policy

The purpose of holding reserves is to ensure the work of the church can continue to meet its objectives. The trustees have established a policy whereby the unrestricted funds held by the charity should be a minimum of one month's operational costs, with the funds generally averaging at two to three months of operational costs. At this level, the trustees feel that they will be able to continue current activities of the charity in the event of a period of financial crisis, uncertainty or instability. At the balance sheet date, free reserves stand at about two month's projected expenditure and are therefore just at the average level stipulated by the reserves policy. A building fund has been established and the use of this reserve is restricted to meeting the costs of finding and subsequently purchasing, adapting and renovating as necessary a property suitable for the church's use. The restricted reserves amounted to £42,107 at the balance sheet date.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

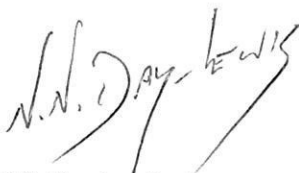
Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently;
- 2) Make judgements and accounting estimates that are reasonable and prudent;
- 3) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to remain operative.

The Trustees are responsible for keeping adequate records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022) and in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006.

On behalf of the Board



N N Day-Lewis  
Trustee  
11th September 2025

CHRIST THE LIGHT CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST THE LIGHT CHURCH

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011 (the Act). My independent examination 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 independent examination work, for this report, or for the opinions I have formed.

Respective Responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144(2) of the Act or under Part 16 of the Companies Act 2006) and that an independent examination is needed.

It is my responsibility to:

- 1) Examine the accounts (under section 145 of the Act),
- 2) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act),
- 3) 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. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Atrament Limited 11/09/2025

Atrament Limited  
Accountants and Chartered Tax Advisers  
11 Sadlers Gate, Wombwell  
Barnsley S73 8NG

CHRIST THE LIGHT CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	General Unrestricted Fund	Restricted Building Fund	Total Funds 2024	Total Funds 2023
<u>Incoming resources from generated funds</u>					
Voluntary income:					
Tithes		£ 49,287	£ -	£ 49,287	£ 42,731
Offerings		£ 3,790	£ -	£ 3,790	£ 1,200
General donations		£ -	£ -	£ -	£ -
Building fund donations		£ -	£ -	£ -	£ -
Gift aid		£ 11,058	£ -	£ 11,058	£ 8,362
Other income	2	£ 2,985	£ 85	£ 3,070	£ 3,215
<u>Total incoming resources</u>		£ 67,120	£ 85	£ 67,205	£ 55,508
<u>Resources expended</u>					
Charitable activities	3	£ 56,400	£ 60	£ 56,460	£ 56,751
Governance costs:					
Independent examination		£ 470	£ -	£ 470	£ 460
<u>Total resources expended</u>		£ 56,870	£ 60	£ 56,930	£ 57,211
<u>Net surplus/(deficit) for the year</u>	7	£ 10,250	£ 25	£ 10,275	£ (1,703)
Transfers between funds		£ -	£ -	£ -	£ -
<u>Net movement in funds</u>		£ 10,250	£ 25	£ 10,275	£ (1,703)
Total funds brought forward		£ 8,314	£ 42,082	£ 50,396	£ 52,099
<u>Total funds carried forward</u>		£ 18,564	£ 42,107	£ 60,671	£ 50,396

CHRIST THE LIGHT CHURCH  
BALANCE SHEET  
AS AT 31 DECEMBER 2024

	Notes	2024		2023	
<b>FIXED ASSETS</b>					
Tangible assets	4	£	1,286	£	1,929
<b>CURRENT ASSETS</b>					
Debtors	5	£	1,324	£	1,272
Cash at bank and in hand		£	59,970	£	48,918
		£	<u>61,294</u>	£	<u>50,190</u>
CREDITORS: amounts falling due within one year	6	£	<u>(1,909)</u>	£	<u>(1,723)</u>
NET CURRENT ASSETS			<u>£ 59,385</u>		<u>£ 48,467</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£ 60,671</u>		<u>£ 50,396</u>
FUNDS	7		<u>£ 60,671</u>		<u>£ 50,396</u>

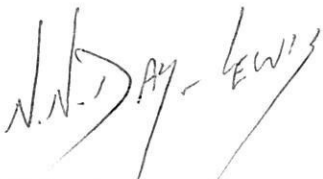
The trustees (who are the directors of the company) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees (who are the directors of the company) acknowledge their responsibility for:

- (a) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard Applicable In The UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

The financial statements were approved by the Board on 11th September 2025 by



N N Day-Lewis  
Trustee

CHRIST THE LIGHT CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2022), the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2022) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Company and status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Incoming resources

Income from all sources is recognised in full in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. Where appropriate, Gift Aid is accrued and recognised as income in the same period as the income to which it relates.

1.4 Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment	15% straight line/33.3% straight line
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1.6 Funds

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

Restricted funds are only available for use for those purposes which have been specifically designated by the donors of the funds or by the Trustees.

2 Other Income

Other income of £3,070 (2023: £3,215) comprises £2,954 of employment allowance received from HM Revenue & Customs in respect of Employer's National Insurance Contributions and £116 of bank interest received.

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2024

3	<u>Analysis of total resources expended</u>	2024		2023
	<u>Charitable Activities - General Unrestricted Fund</u>			
	Wages and salaries (see note 8 below)	£ 42,554		£ 41,922
	Pension contributions	£ 814		£ 803
	Hall hire	£ 4,735		£ 4,281
	Youth and children's work	£ 231		£ 170
	Church activities	£ 707		£ 900
	Insurance	£ 313		£ 302
	Donations paid	£ 3,600		£ 3,600
	Food and hospitality	£ 629		£ 602
	Accountancy and bookkeeping fees	£ 1,501		£ 1,500
	Legal and professional fees	£ 13		£ 13
	Honorarium and gifts	£ 600		£ 1,850
	Bank charges	£ 60		£ 60
	Depreciation	£ 643		£ 688
		<u>£ 56,400</u>		<u>£ 56,691</u>
	<u>Charitable Activities - Restricted Building Fund</u>			
	Bank charges	£ 60		£ 60
		<u>£ 60</u>		<u>£ 60</u>
4	<u>Tangible Fixed Assets</u>			
		Equipment		Total
	Cost			
	at 1 January 2024	£ 8,948		£ 8,948
	Additions	£ -		£ -
	Disposals	£ -		£ -
	at 31 December 2024	<u>£ 8,948</u>		<u>£ 8,948</u>
	Depreciation			
	at 1 January 2024	£ 7,019		£ 7,019
	Charge for the year	£ 643		£ 643
	Eliminated on disposals	£ -		£ -
	at 31 December 2024	<u>£ 7,662</u>		<u>£ 7,662</u>
	Net book value			
	at 31 December 2024	<u>£ 1,286</u>		<u>£ 1,286</u>
	at 31 December 2023	<u>£ 1,929</u>		<u>£ 1,929</u>

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2024

5	<u>Debtors</u>		2024		2023
	Other debtors	£	1,131	£	1,065
	Prepayments	£	193	£	207
		£	<u>1,324</u>	£	<u>1,272</u>

6	<u>Creditors: amounts due within one year</u>		2024		2023
	Accrued expenses	£	1,547	£	1,360
	Taxation and social security	£	362	£	363
		£	<u>1,909</u>	£	<u>1,723</u>

7	<u>Funds</u>		General Unrestricted Fund		Restricted Building Fund		Total Funds 2024		Total Funds 2023
	Balance at 1 January 2024	£	8,314	£	42,082	£	50,396	£	52,099
	Surplus/(Deficit) for the financial year	£	10,250	£	25	£	10,275	£	(1,703)
	Balance at 31 December 2024	£	<u>18,564</u>	£	<u>42,107</u>	£	<u>60,671</u>	£	<u>50,396</u>

The restricted building fund of £42,107 at 31 December 2024 is represented by a bank balance of £42,107, all other assets and liabilities in the balance sheet represent the general unrestricted fund.

8	<u>Staff costs and numbers</u>		2024		2023
	Gross salaries	£	39,600	£	38,810
	Social security costs	£	2,954	£	3,112
		£	<u>42,554</u>	£	<u>41,922</u>

The average number of employees during the year was 2 (2023: 2)  
 There are no employees who received employee benefits of more than £60,000 in the year

9 Related party transactions

During the year a salary of £26,400 (2023: £28,910) was paid to N N Day-Lewis, a trustee of the charitable company. Pension contributions were also made of £605 (2023: £681) for N N Day-Lewis

**CHRIST THE LIGHT CHURCH**

England & Wales - Charity number 1126616

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# Accounts

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***CHRIST THE LIGHT CHURCH***  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Company number 6697444

Charity number 1126616

CHRIST THE LIGHT CHURCH  
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FOR THE YEAR ENDED 31 DECEMBER 2023

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CHRIST THE LIGHT CHURCH  
GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES	A R Crawford (appointed 16 March 2023) D W Hutchings (appointed 16 March 2023) R M McFarlane (appointed 16 March 2023) N N Day-Lewis G C Kingsley (resigned 16 March 2023) M C Isles (resigned 16 March 2023)
COMPANY NUMBER	6697444
CHARITY NUMBER	1126616
REGISTERED OFFICE	7 Russell Drive Clifton York YO30 5FJ
INDEPENDENT EXAMINERS	Atrament Limited 11 Sadlers Gate Wombwell Barnsley S73 8NG

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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Registered Office

7 Russell Drive, Clifton, York YO30 5FJ

Trustees

The following trustees have held office during the year under review:

A R Crawford (appointed 16 March 2023)  
D W Hutchings (appointed 16 March 2023)  
R M McFarlane (appointed 16 March 2023)  
N N Day-Lewis  
G C Kingsley (resigned 16 March 2023)  
M C Isles (resigned 16 March 2023)

These individuals constitute the Directors of the company for the purposes of the Companies Act 2006.

Review of Activities

2023, the third year under the leadership of Nigel & Melita Day-Lewis, was another good year for the church, and there was modest numerical growth together with substantial spiritual growth. The vision for the year featured three main strands: mobilizing the church to mission; moving the church to ministry; and helping the church to "understand the times and know what to do" (cf. 1 Chronicles 12/32).

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Review of Activities (continued)

Preaching series on Acts, on Body Life and Spiritual Gifts, and on the major philosophical, ethical and religious issues of our day, provided the chief material for each of these strands respectively. There were of course several other shorter preaching series (2 Peter, Following Jesus) and one-off sermons during the year. The two elders, Nigel Day-Lewis and Dave Hutchings, continued to do the bulk of the preaching; but in July Nigel spent 2 Saturday mornings training 5 other preachers, who were then given opportunity to preach also. In April he spent another Saturday morning training the same group of formal and informal leaders in the art of leading meetings, and similarly began to deploy them in this role from that time on.

Finally on the preaching front, apostolic visits from people outside the church (which resumed late in 2022) increased. Rob and Gill McFarlane (leaders of River Church, St Neots, Cambridgeshire) and Rob and Bridget Forbes (leaders of a church in Munich, Germany) both ministered over weekends in February; their training sessions on Saturday mornings and preaching on Sundays added weight to the focus on Mission at the time. Andrew & Jackie Crawford (leaders of Connection Church, Northwich, Cheshire) ministered separately to our men and women (as well as to the whole church) when they visited one weekend in May. And Richard Powell (who had been our first guest preacher in Oct 2022) returned for a similar weekend in November.

The church ran an Alpha course in the second quarter, which was attended by both members of the church and guests; there was a pleasing response to this. The church also joined four other churches in York for a most enjoyable outreach featuring two comedic illusionists in November. Our Christmas Guest Service at the end of the year was the best so far and attended by more visitors than in previous years. Other meetings and ministries (Connect Groups, Women's Ministry) and fun events have continued as before.

The undoubted highlight of the year, however, and of the 3 years of our leadership so far, was the church's first "Big Church Day Out + Proper Picnic" at Wyedale Hall on the edge of the North Yorkshire Moors NP one Sunday in July. 90% of the church were present for a day that combined faith, fun, fellowship and feasting! Geoff & Debbie Findlay (leaders of Lifegate Church, Dundee) ministered at our two sessions; we all went on a country walk in the morning and played various sports in the afternoon; we had slap-up morning and afternoon teas and a bumper bring-and-share picnic lunch; and we fellowshiped as a family of friends throughout – the day both celebrated and grew the church's unity. We have already booked for 2024.

The church continued to support a pastor in Zimbabwe, a missionary family in Kyrgyzstan and a local (York) homeless ministry every month, as well as to give thank you gifts to the guests who had ministered here and alms to some in need in the church. The family from Kyrgyzstan spent a weekend in the church in March while out on furlough, and this greatly helped to strengthen the connection between us.

The outgoing trustees approved a 10% increase in Nigel Day-Lewis' salary from 1 April, and the splitting of this between Nigel & Melita, who both work full-time for the church. Despite the increase in salary costs, in our giving (see above) and in our venue hire (the school increased their charges significantly at the start of 2023, and we began hiring an extra room for children's ministry in mid-year), the giving also increased significantly, with the net result that we ended the year with a very similar balance (for the year) to 2022.

At the end of the year, Dave Hutchings stepped down from his role as an elder due to busyness and consequent health considerations. He and his wife Emma have been a very important part of the successful transition of leadership, and of the progress the church has made, over the past 3 years. For a season, Nigel Day-Lewis will thus be the only elder; but Charles & Cath Walters (the founding pastors of the church) were made deacons in December to be a support (alongside the informal leaders already mentioned).

Financial Review

The church generated £55,508 of income during the year and resources expended were £57,211 over the same period - a deficit for the year of £1,703. This is compared to a deficit of £454 last year. The trustees were mindful of the substantial costs of hiring premises before the onset of the Covid 19 pandemic and have been considering potential options regarding the purchase of a property for the church's use. To this end a building fund (see below) has been established. £92 of interest income has been received by the building fund this year and there were expenses of £60 in the fund in the year. The total increase in the building fund was therefore £32 and so a deficit on general funds of £1,735 has been incurred. The overall financial position continues to be monitored by the trustees.

### Reserves Policy

The purpose of holding reserves is to ensure the work of the church can continue to meet its objectives. The trustees have established a policy whereby the unrestricted funds held by the charity should be a minimum of one month's operational costs, with the funds generally averaging at two to three months of operational costs. At this level, the trustees feel that they will be able to continue current activities of the charity in the event of a period of financial crisis, uncertainty or instability. At the balance sheet date, free reserves stand at about two month's projected expenditure and are therefore just at the average level stipulated by the reserves policy. A building fund has been established and the use of this reserve is restricted to meeting the costs of finding and subsequently purchasing, adapting and renovating as necessary a property suitable for the church's use. The restricted reserves amounted to £42,082 at the balance sheet date.

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently;
- 2) Make judgements and accounting estimates that are reasonable and prudent;
- 3) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to remain operative.

The Trustees are responsible for keeping adequate records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022) and in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006.

On behalf of the Board



N N Day-Lewis  
Trustee  
18th September 2024

## CHRIST THE LIGHT CHURCH

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST THE LIGHT CHURCH

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 10.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011 (the Act). My independent examination 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 independent examination work, for this report, or for the opinions I have formed.

#### Respective Responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144(2) of the Act or under Part 16 of the Companies Act 2006) and that an independent examination is needed.

It is my responsibility to:

- 1) Examine the accounts (under section 145 of the Act),
- 2) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act),
- 3) 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. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Atrament Limited 18 September 2024

Atrament Limited  
Accountants and Chartered Tax Advisers  
11 Sadlers Gate, Wombwell  
Barnsley S73 8NG

CHRIST THE LIGHT CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	General Unrestricted Fund	Restricted Building Fund	Total Funds 2023	Total Funds 2022
<u>Incoming resources from generated funds</u>					
Voluntary income:					
Tithes		£ 42,731	£ -	£ 42,731	£ 38,677
Offerings		£ 1,200	£ -	£ 1,200	£ 2,281
General donations		£ -	£ -	£ -	£ -
Building fund donations		£ -	£ -	£ -	£ -
Gift aid		£ 8,362	£ -	£ 8,362	£ 5,320
Other income	2	£ 3,123	£ 92	£ 3,215	£ 3,917
<u>Total incoming resources</u>		£ 55,416	£ 92	£ 55,508	£ 50,195
<u>Resources expended</u>					
Charitable activities	3	£ 56,691	£ 60	£ 56,751	£ 50,189
Governance costs:					
Independent examination		£ 460	£ -	£ 460	£ 460
<u>Total resources expended</u>		£ 57,151	£ 60	£ 57,211	£ 50,649
<u>Net surplus/(deficit) for the year</u>	7	£ (1,735)	£ 32	£ (1,703)	£ (454)
Transfers between funds		£ -	£ -	£ -	£ -
<u>Net movement in funds</u>		£ (1,735)	£ 32	£ (1,703)	£ (454)
Total funds brought forward		£ 10,049	£ 42,050	£ 52,099	£ 52,553
<u>Total funds carried forward</u>		£ 8,314	£ 42,082	£ 50,396	£ 52,099

CHRIST THE LIGHT CHURCH  
BALANCE SHEET  
AS AT 31 DECEMBER 2023

	Notes	2023		2022	
<b>FIXED ASSETS</b>					
Tangible assets	4	£	1,929	£	2,397
<b>CURRENT ASSETS</b>					
Debtors	5	£	1,272	£	904
Cash at bank and in hand		£	48,918	£	50,427
		£	50,190	£	51,331
<b>CREDITORS: amounts falling due within one year</b>	6	£	(1,723)	£	(1,629)
<b>NET CURRENT ASSETS</b>			£ 48,467		£ 49,702
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			£ 50,396		£ 52,099
<b>FUNDS</b>	7		£ 50,396		£ 52,099

The trustees (who are the directors of the company) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees (who are the directors of the company) acknowledge their responsibility for:

- ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard Applicable In The UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

The financial statements were approved by the Board on 18th September 2024 by



N N Day-Lewis  
Trustee

CHRIST THE LIGHT CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2022), the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2022) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Company and status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Incoming resources

Income from all sources is recognised in full in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. Where appropriate, Gift Aid is accrued and recognised as income in the same period as the income to which it relates.

1.4 Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment	15% straight line/33.3% straight line
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1.6 Funds

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

Restricted funds are only available for use for those purposes which have been specifically designated by the donors of the funds or by the Trustees.

2 Other Income

Other income of £3,215 (2022: £3,917) comprises £3,112 of employment allowance received from HM Revenue & Customs in respect of Employer's National Insurance Contributions and £103 of bank interest received.

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2023

<b>3</b>	<u>Analysis of total resources expended</u>	2023	2022
	<u>Charitable Activities - General Unrestricted Fund</u>		
	Wages and salaries (see note 8 below)	£ 41,922	£ 40,310
	Pension contributions	£ 803	£ 886
	Hall hire	£ 4,281	£ 2,816
	Youth and children's work	£ 170	£ 157
	Church activities	£ 900	£ 335
	Insurance	£ 302	£ 297
	Donations paid	£ 3,600	£ 2,350
	Food and hospitality	£ 602	£ 412
	Accountancy and bookkeeping fees	£ 1,500	£ 1,385
	Legal and professional fees	£ 13	£ 13
	Honorarium and gifts	£ 1,850	£ 401
	Bank charges	£ 60	£ 83
	Depreciation	£ 688	£ 655
		<u>£ 56,691</u>	<u>£ 50,100</u>
	<u>Charitable Activities - Restricted Building Fund</u>		
	Bank charges	£ 60	£ 89
		<u>£ 60</u>	<u>£ 89</u>
<b>4</b>	<u>Tangible Fixed Assets</u>		
		Equipment	Total
	Cost		
	at 1 January 2023	£ 8,728	£ 8,728
	Additions	£ 220	£ 220
	Disposals	£ -	£ -
	at 31 December 2023	<u>£ 8,948</u>	<u>£ 8,948</u>
	Depreciation		
	at 1 January 2023	£ 6,331	£ 6,331
	Charge for the year	£ 688	£ 688
	Eliminated on disposals	£ -	£ -
	at 31 December 2023	<u>£ 7,019</u>	<u>£ 7,019</u>
	Net book value		
	at 31 December 2023	<u>£ 1,929</u>	<u>£ 1,929</u>
	at 31 December 2022	<u>£ 2,397</u>	<u>£ 2,397</u>

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2023

5	<u>Debtors</u>		2023		2022
	Other debtors	£	1,065	£	695
	Prepayments	£	207	£	209
		£	<u>1,272</u>	£	<u>904</u>

6	<u>Creditors: amounts due within one year</u>		2023		2022
	Accrued expenses	£	1,360	£	1,330
	Taxation and social security	£	363	£	299
		£	<u>1,723</u>	£	<u>1,629</u>

7	<u>Funds</u>		General Unrestricted Fund		Restricted Building Fund		Total Funds 2023		Total Funds 2022
	Balance at 1 January 2023	£	10,049	£	42,050	£	52,099	£	57,901
	Surplus/(Deficit) for the financial year	£	(1,735)	£	32	£	(1,703)	£	(5,348)
	Balance at 31 December 2023	£	<u>8,314</u>	£	<u>42,082</u>	£	<u>50,396</u>	£	<u>52,553</u>

The restricted building fund of £42,082 at 31 December 2023 is represented by a bank balance of £42,082, all other assets and liabilities in the balance sheet represent the general unrestricted fund.

8	<u>Staff costs and numbers</u>		2023		2022
	Gross salaries	£	38,810	£	36,440
	Social security costs	£	3,112	£	3,870
		£	<u>41,922</u>	£	<u>40,310</u>

The average number of employees during the year was 2 (2022: 1)  
 There are no employees who received employee benefits of more than £60,000 in the year

9 Related party transactions

During the year a salary of £28,910 (2022: £35,700) was paid to N N Day-Lewis, a trustee of the charitable company. Pension contributions were also made of £681 (2022: £886) for N N Day-Lewis

**CHRIST THE LIGHT CHURCH**

England & Wales - Charity number 1126616

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# Accounts

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*CHRIST THE LIGHT CHURCH*  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

Company number 6697444

Charity number 1126616

CHRIST THE LIGHT CHURCH  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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CHRIST THE LIGHT CHURCH  
GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES	A R Crawford (appointed 16 March 2023) D W Hutchings (appointed 16 March 2023) R M McFarlane (appointed 16 March 2023) N N Day-Lewis G C Kingsley (resigned 16 March 2023) M C Isles (resigned 16 March 2023)
COMPANY NUMBER	6697444
CHARITY NUMBER	1126616
REGISTERED OFFICE	7 Russell Drive Clifton York YO30 5FJ
INDEPENDENT EXAMINERS	Atrament Limited 1 Cliffe Cottages Roper Lane Thurgoland Sheffield S35 7AA

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2021 and confirm that they comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Charitable Objectives

The charity's objectives are:

- 1) To advance the Christian faith in accordance with our Statement of Beliefs in Huntington, York and in such other parts of the United Kingdom or the world as the Trustees of the Charitable Company 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 are connected with the Charitable work of the Charity; and
- 2) 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 think fit.

The Trustees consider that these objectives, and the activities summarised below, further the company's charitable purposes for the public benefit. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Constitution

Christ the Light Church is a company limited by guarantee (number 6697444) incorporated on 15 September 2008 and it obtained charity status on 10 November 2008 (number 1126616). Its Memorandum and Articles of Association form its governing document. Under those Articles, the members of the charity are empowered to appoint new members provided they subscribe to the Statement of Beliefs and any member may retire provided that such retirement shall not reduce the number of members to less than two.

Registered Office

7 Russell Drive  
Clifton  
York  
YO30 5FJ

Trustees

The following trustees have held office during the year under review:

N N Day-Lewis  
G C Kingsley  
M C Isles

These individuals constitute the Directors of the company for the purposes of the Companies Act 2006.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities

2022, the first 'normal' (post-pandemic) full year in the life of the church since the change in leadership, was a good year for Christ the Light, and saw steady but sure spiritual and numerical growth throughout.

The preaching programme focussed on deepening and strengthening the church's foundations and setting out its 'DNA'. The two Connect Groups and the two Children's Ministry classes grew. There were several separate events for men and women which combined social and spiritual elements (fellowship and teaching). In the final quarter of the year, after 21 months of allowing the new eldership team to settle and establish their leadership, the church also began to invite guest preachers to minister in the church: Richard & Alison Powell, church leaders in Surrey, in October; and Ray & Moira Oliver, NCMI team members from South Africa, in November. Despite a few departures, the life and health of the church was reflected in the church growing by 20% (from 50 to 60 members) over the course of the year.

At the start of the summer term, at St Peter's suggestion, the church moved its Sunday venue from the junior school refectory to the middle school hall and foyer. This was a greatly improved meeting space: a proper hall with stage and screen, a foyer (with kitchenette attached) conducive to people enjoying fellowship over tea & coffee after services, and areas for the 2 children's classes. We also began a monthly third class for teenagers one Sunday per month.

During the year the church tripled its monthly giving to people and ministries outside the church: in addition to the ongoing monthly gift to the Zimbabwe pastor, it began supporting a church-planting couple in Kyrgyzstan and a ministry to the homeless in York (Restore). In addition, it gave alms gifts to people in need in the church and thank you gifts to those who came in to minister from the outside.

Church members' giving to the church increased notably in the course of the year. This meant that, despite the increased gifts given by the church and the higher costs of the new venue (amongst other increases), the church only operated at a small loss in the year.

Financial Review

The church generated £50,195 of income during the year and resources expended were £50,649 over the same period - a deficit for the year of £454. This is compared to a deficit of £5,348 last year.

The trustees were mindful of the substantial costs of hiring premises before the onset of the Covid 19 pandemic and have been considering potential options regarding the purchase of a property for the church's use. To this end a building fund (see below) has been established. £38 of interest income has been received by the building fund this year and there were expenses of £89 in the fund in the year.

The total decrease in the building fund was therefore £51 and so a deficit on general funds of £403 has been incurred.

The overall financial position continues to be monitored by the trustees.

Reserves Policy

The purpose of holding reserves is to ensure the work of the organisation can continue to meet its objectives. The trustees have established a policy whereby the unrestricted funds held by the charity should be a minimum of one month's operational costs, with the funds generally averaging at two to three months of operational costs. At this level, the trustees feel that they will be able to continue current activities of the charity in the event of a period of financial crisis, uncertainty or instability.

At the balance sheet date, free reserves stand at about two month's projected expenditure and are therefore just at the average level stipulated by the reserves policy.

A building fund has been established and the use of this reserve is restricted to meeting the costs of finding and subsequently purchasing, adapting and renovating as necessary a property suitable for the church's use. The restricted reserves amounted to £42,050 at the balance sheet date.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently;
- 2) Make judgements and accounting estimates that are reasonable and prudent;
- 3) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to remain operative.

The Trustees are responsible for keeping adequate records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006.

On behalf of the Board



N N Day-Lewis  
Trustee  
13th September 2023

CHRIST THE LIGHT CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST THE LIGHT CHURCH

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 10.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011 (the Act). My independent examination 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 independent examination work, for this report, or for the opinions I have formed.

Respective Responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144(2) of the Act or under Part 16 of the Companies Act 2006) and that an independent examination is needed.

It is my responsibility to:

- 1) Examine the accounts (under section 145 of the Act),
- 2) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act),
- 3) 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. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Atrament Limited 13/09/2023*

Atrament Limited  
Accountants and Chartered Tax Advisers  
1 Cliffe Cottages, Roper Lane  
Thurgoland  
Sheffield S35 7AA

CHRIST THE LIGHT CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	General Unrestricted Fund	Restricted Building Fund	Total Funds 2022	Total Funds 2021
<u>Incoming resources from generated funds</u>					
Voluntary income:					
Tithes		£ 38,677	£ -	£ 38,677	£ 39,584
Offerings		£ 2,281	£ -	£ 2,281	£ 1,310
General donations		£ -	£ -	£ -	£ -
Building fund donations		£ -	£ -	£ -	£ -
Gift aid		£ 5,320	£ -	£ 5,320	£ 4,416
Other income	2	£ 3,879	£ 38	£ 3,917	£ 3,810
<u>Total incoming resources</u>		£ 50,157	£ 38	£ 50,195	£ 49,120
<u>Resources expended</u>					
Charitable activities	3	£ 50,100	£ 89	£ 50,189	£ 54,008
Governance costs: Independent examination		£ 460	£ -	£ 460	£ 460
<u>Total resources expended</u>		£ 50,560	£ 89	£ 50,649	£ 54,468
<u>Net (deficit) for the year</u>	7	£ (403)	£ (51)	£ (454)	£ (5,348)
Transfers between funds		£ -	£ -	£ -	£ -
<u>Net movement in funds</u>		£ (403)	£ (51)	£ (454)	£ (5,348)
Total funds brought forward		£ 10,452	£ 42,101	£ 52,553	£ 57,901
<u>Total funds carried forward</u>		£ 10,049	£ 42,050	£ 52,099	£ 52,553

CHRIST THE LIGHT CHURCH  
BALANCE SHEET  
AS AT 31 DECEMBER 2022

	Notes	2022		2021	
FIXED ASSETS					
Tangible assets	4	£	2,397	£	1,494
CURRENT ASSETS					
Debtors	5	£	904	£	1,188
Cash at bank and in hand		£	50,427	£	51,892
		£	51,331	£	53,080
CREDITORS: amounts falling due within one year	6	£	(1,629)	£	(2,021)
NET CURRENT ASSETS			£ 49,702		£ 51,059
TOTAL ASSETS LESS CURRENT LIABILITIES			£ 52,099		£ 52,553
FUNDS	7		£ 52,099		£ 52,553

The trustees (who are the directors of the company) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees (who are the directors of the company) acknowledge their responsibility for:

- (a) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard Applicable In The UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The financial statements were approved by the Board on 13th September 2023 by

  
N N Day-Lewis  
Trustee

CHRIST THE LIGHT CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Company and status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Incoming resources

Income from all sources is recognised in full in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. Where appropriate, Gift Aid is accrued and recognised as income in the same period as the income to which it relates.

1.4 Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment	15% straight line/33.3% straight line
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1.6 Funds

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

Restricted funds are only available for use for those purposes which have been specifically designated by the donors of the funds or by the Trustees.

2 Other Income

Other income of £3,917 (2021: £3,810) comprises £3,870 of employment allowance received from HM Revenue & Customs in respect of Employer's National Insurance Contributions and £47 of bank interest received.

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2022

<b>3</b>	<u>Analysis of total resources expended</u>	2022	2021
	<u>Charitable Activities - General Unrestricted Fund</u>		
	Wages and salaries (see note 8 below)	£ 40,310	£ 40,250
	Pension contributions	£ 886	£ 909
	Hall hire	£ 2,816	£ 1,620
	Youth and children's work	£ 157	£ 182
	Church activities	£ 335	£ 427
	Insurance	£ 297	£ 344
	Donations paid	£ 2,350	£ 1,200
	Food and hospitality	£ 412	£ 298
	Accountancy and bookkeeping fees	£ 1,385	£ 1,375
	Legal and professional fees	£ 13	£ 503
	Honorarium	£ 401	£ 6,500
	Bank charges	£ 83	£ 136
	Depreciation	£ 655	£ 326
	(Gain) on disposal of fixed assets	£ -	£ (150)
		<u>£ 50,100</u>	<u>£ 53,920</u>
	<u>Charitable Activities - Restricted Building Fund</u>		
	Bank charges	£ 89	£ 60
		<u>£ 89</u>	<u>£ 60</u>
<b>4</b>	<u>Tangible Fixed Assets</u>		
		Equipment	Total
	Cost		
	at 1 January 2022	£ 9,209	£ 9,209
	Additions	£ 1,558	£ 1,558
	Disposals	£ (2,039)	£ (2,039)
	at 31 December 2022	<u>£ 8,728</u>	<u>£ 8,728</u>
	Depreciation		
	at 1 January 2022	£ 7,715	£ 7,715
	Charge for the year	£ 655	£ 655
	Eliminated on disposals	£ (2,039)	£ (2,039)
	at 31 December 2022	<u>£ 6,331</u>	<u>£ 6,331</u>
	Net book value		
	at 31 December 2022	<u>£ 2,397</u>	<u>£ 2,397</u>
	at 31 December 2021	<u>£ 1,494</u>	<u>£ 1,494</u>

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2022

5	<u>Debtors</u>		2022		2021
	Other debtors	£	695	£	984
	Prepayments	£	209	£	204
		£	904	£	1,188

6	<u>Creditors: amounts due within one year</u>		2022		2021
	Accrued expenses	£	1,330	£	1,322
	Taxation and social security	£	299	£	699
		£	1,629	£	2,021

7	<u>Funds</u>		General Unrestricted Fund		Restricted Building Fund		Total Funds 2022		Total Funds 2021
	Balance at 1 January 2022	£	10,452	£	42,101	£	52,553	£	57,901
	(Deficit) for the financial year	£	(403)	£	(51)	£	(454)	£	(5,348)
	Balance at 31 December 2022	£	10,049	£	42,050	£	52,099	£	52,553

The restricted building fund of £42,050 at 31 December 2022 is represented by a bank balance of £42,050, all other assets and liabilities in the balance sheet represent the general unrestricted fund.

8	<u>Staff costs and numbers</u>		2022		2021
	Gross salaries	£	36,440	£	36,440
	Social security costs	£	3,870	£	3,810
		£	40,310	£	40,250

The average number of employees during the year was 1 (2021: 1)  
 There are no employees who received employee benefits of more than £60,000 in the year

9 Related party transactions  
 During the year a salary of £35,700 (2021: £36,440) was paid to N N Day-Lewis, a trustee of the charitable company. Pension contributions were also made of £886 (2021 £909) for N N Day-Lewis

**CHRIST THE LIGHT CHURCH**

England & Wales - Charity number 1126616

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# Accounts

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***CHRIST THE LIGHT CHURCH***  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

Company number 6697444

Charity number 1126616

CHRIST THE LIGHT CHURCH  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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CHRIST THE LIGHT CHURCH  
GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES	G C Kingsley N N Day-Lewis M C Isles C P W Walters (resigned 15 October 2021)
SECRETARY	C P W Walters (resigned 15 October 2021)
COMPANY NUMBER	6697444
CHARITY NUMBER	1126616
REGISTERED OFFICE	7 Russell Drive Clifton York YO30 5FJ
INDEPENDENT EXAMINERS	Atrament Limited 1 Cliffe Cottages Roper Lane Thurgoland Sheffield S35 7AA

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021 and confirm that they comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Charitable Objectives

The charity's objectives are:

- 1) To advance the Christian faith in accordance with our Statement of Beliefs in Huntington, York and in such other parts of the United Kingdom or the world as the Trustees of the Charitable Company 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 are connected with the Charitable work of the Charity; and
- 2) 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 think fit.

The Trustees consider that these objectives, and the activities summarised below, further the company's charitable purposes for the public benefit. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Constitution

Christ the Light Church is a company limited by guarantee (number 6697444) incorporated on 15 September 2008 and it obtained charity status on 10 November 2008 (number 1126616). Its Memorandum and Articles of Association form its governing document. Under those Articles, the members of the charity are empowered to appoint new members provided they subscribe to the Statement of Beliefs and any member may retire provided that such retirement shall not reduce the number of members to less than two.

Registered Office

7 Russell Drive  
Clifton  
York  
YO30 5FJ

Trustees

The following trustees have held office during the year under review:

N N Day-Lewis  
G C Kingsley  
M C Isles

C P W Walters resigned as a trustee on 15 October 2021

These individuals constitute the Directors of the company for the purposes of the Companies Act 2006.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

### Review of Activities

2021 began with Nigel Day-Lewis taking on the lead elder (senior pastor) role from Charles Walters at the same time the UK's third and longest lockdown was announced. This presented additional challenges to those normally involved in 'transitioning' the leadership of a church. The church was still meeting on Zoom only (as it had since March 2020) and for several months the new leader could only meet the congregation he was now leading, teaching and pastoring through brief doorstep visits or one-on-one walks in the middle of winter. All the administration had to be learned remotely. Nevertheless, a start was made and the church retained the remarkable cohesion it had enjoyed throughout 2020 despite meeting on Zoom only.

A big step forward took place when the lockdown began to be progressively relaxed and the school at which the church had been meeting on Sundays prior to the pandemic (St Peters) began to hire out its facilities again. The church was able to meet in-person again from late April (albeit under numerous restrictions), and this greatly accelerated the process of pastor and people getting to know each other and the former being able to impart fresh vision and direction to the church. Children's Ministry on Sundays resumed at the same time; and shortly thereafter small groups in homes also resumed meeting in-person.

Another big step forward occurred in late July when all remaining restrictions were lifted and the church was able to meet normally, with a full expression of worship and personal ministry during meetings and fellowship over refreshments afterwards. Periodic men's and women's meetings, and occasional outreaches, also resumed; and the church was able to begin a regular midweek prayer meeting.

Some new people joined the church in the second half of the year and this greatly contributed to a sense of spring arriving after a long winter (which had lasted ever since the split in mid-2019 and been prolonged for longer than it might otherwise have been by the pandemic). By the end of the year: the church had grown, even if only by a small number; one-off expenses associated with the handover excepted, there was a surplus of just over £1,500 for the year; and there was a prevailing sense of hope and expectation for the future.

Because it was his first year 'in the saddle', the new pastor (although a member of New Covenant Ministries International, the translocal ministry team to which the church relates) did not travel to minister at other churches on Sundays, although he did attend and preach at midweek NCMI leaders' events. Rather, together with his fellow elder (associate pastor), he concentrated on strengthening, encouraging and building up the local congregation, as well beginning to cultivate contacts with other ministers and ministries in the city of York. The church continued to support a NCMI pastor in Zimbabwe, however, and to receive support and advice from other translocal team members remotely.

### Financial Review

The church generated £49,120 of income during the year and resources expended were £54,468 over the same period - a deficit for the year of £5,348. This is compared to a surplus of £2,430 last year.

The trustees were mindful of the substantial costs of hiring premises before the onset of the Covid 19 pandemic and have been considering potential options regarding the purchase of a property for the church's use. To this end a building fund (see below) has been established. No income has been received by the building fund this year and there were expenses of £88 in the fund in the year.

The total decrease in the building fund was therefore £88 and so a deficit on general funds of £5,260 has been incurred.

The overall financial position continues to be monitored by the trustees.

### Reserves Policy

The purpose of holding reserves is to ensure the work of the organisation can continue to meet its objectives. The trustees have established a policy whereby the unrestricted funds held by the charity should be a minimum of one month's operational costs, with the funds generally averaging at two to three months of operational costs. At this level, the trustees feel that they will be able to continue current activities of the charity in the event of a period of financial crisis, uncertainty or instability.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy (continued)

At the balance sheet date, free reserves stand at about two month's projected expenditure and are therefore just at the average level stipulated by the reserves policy.

A building fund has been established and the use of this reserve is restricted to meeting the costs of finding and subsequently purchasing, adapting and renovating as necessary a property suitable for the church's use. The restricted reserves amounted to £42,101 at the balance sheet date.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently;
- 2) Make judgements and accounting estimates that are reasonable and prudent;
- 3) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to remain operative.

The Trustees are responsible for keeping adequate records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006.

On behalf of the Board



N N Day-Lewis  
Trustee  
8th September 2022

CHRIST THE LIGHT CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST THE LIGHT CHURCH

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 10.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011 (the Act). My independent examination 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 independent examination work, for this report, or for the opinions I have formed.

Respective Responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144(2) of the Act or under Part 16 of the Companies Act 2006) and that an independent examination is needed.

It is my responsibility to:

- 1) Examine the accounts (under section 145 of the Act),
- 2) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act),
- 3) 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. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Atrament Limited 08 September 2022*

Atrament Limited  
Accountants and Chartered Tax Advisers  
1 Cliffe Cottages, Roper Lane  
Thurgoland  
Sheffield S35 7AA

CHRIST THE LIGHT CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	General Unrestricted Fund	Restricted Building Fund	Total Funds 2021	Total Funds 2020
<u>Incoming resources from generated funds</u>					
Voluntary income:					
Tithes		£ 39,584	£ -	£ 39,584	£ 38,968
Offerings		£ 1,310	£ -	£ 1,310	£ 5,620
General donations		£ -	£ -	£ -	£ 4,215
Building fund donations		£ -	£ -	£ -	£ -
Gift aid		£ 4,416	£ -	£ 4,416	£ 921
Other income	2	£ 3,810	£ -	£ 3,810	£ 3,052
<u>Total incoming resources</u>		£ 49,120	£ -	£ 49,120	£ 52,776
<u>Resources expended</u>					
Charitable activities	3	£ 53,920	£ 88	£ 54,008	£ 49,886
Governance costs:					
Independent examination		£ 460	£ -	£ 460	£ 460
<u>Total resources expended</u>		£ 54,380	£ 88	£ 54,468	£ 50,346
<u>Net (deficit)/surplus for the year</u>	7	£ (5,260)	£ (88)	£ (5,348)	£ 2,430
Transfers between funds		£ -	£ -	£ -	£ -
<u>Net movement in funds</u>		£ (5,260)	£ (88)	£ (5,348)	£ 2,430
Total funds brought forward		£ 15,712	£ 42,189	£ 57,901	£ 55,471
<u>Total funds carried forward</u>		£ 10,452	£ 42,101	£ 52,553	£ 57,901

CHRIST THE LIGHT CHURCH  
BALANCE SHEET  
AS AT 31 DECEMBER 2021

	Notes	2021		2020	
<b>FIXED ASSETS</b>					
Tangible assets	4	£	1,494	£	1,205
<b>CURRENT ASSETS</b>					
Debtors	5	£	1,188	£	1,688
Cash at bank and in hand		£	51,892	£	57,357
		£	53,080	£	59,045
<b>CREDITORS: amounts falling due within one year</b>	6	£	(2,021)	£	(2,349)
<b>NET CURRENT ASSETS</b>			£ 51,059		£ 56,696
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			£ 52,553		£ 57,901
<b>FUNDS</b>	7		£ 52,553		£ 57,901


The trustees (who are the directors of the company) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees (who are the directors of the company) acknowledge their responsibility for:

- ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard Applicable In The UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The financial statements were approved by the Board on



N N Day-Lewis  
Trustee  
8th September 2022

CHRIST THE LIGHT CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Company and status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Incoming resources

Income from all sources is recognised in full in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. Where appropriate, Gift Aid is accrued and recognised as income in the same period as the income to which it relates.

1.4 Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment	15% straight line/33.3% straight line
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1.6 Funds

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

Restricted funds are only available for use for those purposes which have been specifically designated by the donors of the funds or by the Trustees.

2 Other Income

Other income of £3,810 (2020: £3,052) comprises £3,810 of employment allowance received from HM Revenue & Customs in respect of Employer's National Insurance Contributions

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2021

<b>3</b>	<u>Analysis of total resources expended</u>	2021	2020
	<u>Charitable Activities - General Unrestricted Fund</u>		
	Wages and salaries (see note 8 below)	£ 40,250	£ 42,344
	Pension contributions	£ 909	£ 936
	Hall hire	£ 1,620	£ 1,575
	Youth and children's work	£ 182	£ 481
	Church activities	£ 427	£ 438
	Insurance	£ 344	£ 381
	Donations paid	£ 1,200	£ 1,200
	Travel	£ -	£ 91
	Telephone	£ -	£ 243
	Food and hospitality	£ 298	£ 156
	Printing, postage, stationery and advertising	£ -	£ 33
	Accountancy and bookkeeping fees	£ 1,375	£ 1,350
	Legal and professional fees	£ 503	£ 13
	Honorarium	£ 6,500	£ -
	Bank charges	£ 136	£ 120
	Depreciation	£ 326	£ 240
	(Gain)/Loss on disposal of fixed assets	£ (150)	£ 225
		<u>£ 53,920</u>	<u>£ 49,826</u>
	<u>Charitable Activities - Restricted Building Fund</u>		
	Bank charges	£ 88	£ 60
		<u>£ 88</u>	<u>£ 60</u>
<b>4</b>	<u>Tangible Fixed Assets</u>		
		Equipment	Total
	Cost		
	at 1 January 2021	£ 8,742	£ 8,742
	Additions	£ 615	£ 615
	Disposals	£ (148)	£ (148)
	at 31 December 2021	<u>£ 9,209</u>	<u>£ 9,209</u>
	Depreciation		
	at 1 January 2021	£ 7,537	£ 7,537
	Charge for the year	£ 326	£ 326
	Eliminated on disposals	£ (148)	£ (148)
	at 31 December 2021	<u>£ 7,715</u>	<u>£ 7,715</u>
	Net book value		
	at 31 December 2021	<u>£ 1,494</u>	<u>£ 1,494</u>
	at 31 December 2020	<u>£ 1,205</u>	<u>£ 1,205</u>

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2021

5	<u>Debtors</u>		2021		2020
	Other debtors	£	984	£	1,034
	Prepayments	£	204	£	654
		£	1,188	£	1,688

6	<u>Creditors: amounts due within one year</u>		2021		2020
	Accrued expenses	£	1,322	£	1,651
	Taxation and social security	£	699	£	698
		£	2,021	£	2,349

7	<u>Funds</u>		General Unrestricted Fund		Restricted Building Fund		Total Funds 2021		Total Funds 2020
	Balance at 1 January 2021	£	15,712	£	42,189	£	57,901	£	55,471
	(Deficit)/surplus for the financial year	£	(5,260)	£	(88)	£	(5,348)	£	2,430
	Balance at 31 December 2021	£	10,452	£	42,101	£	52,553	£	57,901

The restricted building fund of £42,101 at 31 December 2021 is represented by a bank balance of £42,101, all other assets and liabilities in the balance sheet represent the general unrestricted fund.

8	<u>Staff costs and numbers</u>		2021		2020
	Gross salaries	£	36,440	£	38,298
	Social security costs	£	3,810	£	4,046
		£	40,250	£	42,344

The average number of employees during the year was 1 (2020: 1)  
 There are no employees who received employee benefits of more than £60,000 in the year

9 Related party transactions

During the year a salary of £36,440 (2020: £Nil) was paid to N N Day-Lewis, a trustee of the charitable company. Pension contributions were also made of £909 (2020 £Nil) for N N Day-Lewis

**CHRIST THE LIGHT CHURCH**

England & Wales - Charity number 1126616

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# Accounts

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*CHRIST THE LIGHT CHURCH*  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

Company number 6697444

Charity number 1126616

CHRIST THE LIGHT CHURCH  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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CHRIST THE LIGHT CHURCH  
GENERAL INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2020

TRUSTEES	G C Kingsley N N Day-Lewis (from 1 January 2021) M C Isles C P W Walters
SECRETARY	C P W Walters
COMPANY NUMBER	6697444
CHARITY NUMBER	1126616
REGISTERED OFFICE	1A Redgrave Close Clifton York YO31 8SX
INDEPENDENT EXAMINERS	Atrament Limited 1 Cliffe Cottages Roper Lane Thurgoland Sheffield S35 7AA

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020 and confirm that they comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Charitable Objectives

The charity's objectives are:

- 1) To advance the Christian faith in accordance with our Statement of Beliefs in Huntington, York and in such other parts of the United Kingdom or the world as the Trustees of the Charitable Company 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 are connected with the Charitable work of the Charity; and
- 2) 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 think fit.

The Trustees consider that these objectives, and the activities summarised below, further the company's charitable purposes for the public benefit. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Constitution

Christ the Light Church is a company limited by guarantee (number 6697444) incorporated on 15 September 2008 and it obtained charity status on 10 November 2008 (number 1126616). Its Memorandum and Articles of Association form its governing document. Under those Articles, the members of the charity are empowered to appoint new members provided they subscribe to the Statement of Beliefs and any member may retire provided that such retirement shall not reduce the number of members to less than two.

Registered Office

1A Redgrave Close  
Clifton  
York  
YO31 8SX

Trustees

The following trustees have held office during the year under review:

C P W Walters  
G C Kingsley  
M C Isles

N N Day-Lewis became a trustee on 1 January 2021.

These individuals constitute the Directors of the company for the purposes of the Companies Act 2006.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Review of Activities

At the start of 2020, to reduce its operational costs following the significant number of departures in 2019 (see the 2019 report), Christ the Light church moved its Sunday meetings from Joseph Rowntree School to St Peter's School, where the hall rental was significantly lower.

Soon after that, however, along with all other churches, the life and ministry of Christ the Light was severely curtailed for the remainder of the year by the Covid-19 pandemic. No longer able to meet in person, both the Sunday meeting and the various midweek small groups began to meet online only, and this situation continued to the end of the year (and beyond). All other activities, especially outreach ministries, were likewise affected.

Nevertheless, the elders/pastors, supported by the other leaders, continued to minister to those inside and outside the church, leading and preaching in the meetings and pastoring the people outside the meetings so effectively that the church maintained a remarkable degree of cohesion and togetherness, with a high percentage of members attending on zoom every week throughout the year. The financial position of the church also remained remarkably stable, through its members' giving as well as support from without.

The church and its leaders continued to receive support, training and assistance from members of the NCMI team and its partner churches, albeit remotely, and financially to support the work of churches around the world (e.g. the monthly gift to pastors in Zimbabwe mentioned in last year's report).

The ill health of the senior pastor (also mentioned in last year's report) did not improve, however; and eventually he, with the agreement of his fellow pastors and the trustees, decided to step down from his position at the end of the year. After seeking out and interviewing several candidates, the trustees and elders invited Nigel Day-Lewis, another leader from the network, to take over the position at the start of 2021.

Financial Review

The church generated £52,776 of income during the year and resources expended were £50,346 over the same period - a surplus for the year of £2,430. This is compared to a surplus of £3,250 last year. The trustees were mindful of the substantial costs of hiring premises before the onset of the Covid 19 pandemic and have been considering potential options regarding the purchase of a property for the church's use. To this end a building fund (see below) has been established. No income has been received by the building fund this year and there were expenses of £60 in the fund in the year.

The total decrease in the building fund was therefore £60 and so a surplus on general funds of £2,490 has been incurred.

The overall financial position continues to be monitored by the trustees.

Reserves Policy

The purpose of holding reserves is to ensure the work of the organisation can continue to meet its objectives. The trustees have established a policy whereby the unrestricted funds held by the charity should be a minimum of one month's operational costs, with the funds generally averaging at two to three months of operational costs. At this level, the trustees feel that they will be able to continue current activities of the charity in the event of a period of financial crisis, uncertainty or instability. At the balance sheet date, free reserves stand at about three month's projected expenditure and are therefore at the average level stipulated by the reserves policy.

A building fund has been established and the use of this reserve is restricted to meeting the costs of finding and subsequently purchasing, adapting and renovating as necessary a property suitable for the church's use. The restricted reserves amounted to £42,189 at the balance sheet date.

CHRIST THE LIGHT CHURCH  
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

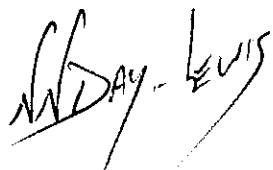
Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently;
- 2) Make judgements and accounting estimates that are reasonable and prudent;
- 3) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to remain operative.

The Trustees are responsible for keeping adequate records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006.

On behalf of the Board



N N Day-Lewis  
Trustee

25 August 2021

CHRIST THE LIGHT CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST THE LIGHT CHURCH

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 10.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011 (the Act). My independent examination 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 independent examination work, for this report, or for the opinions I have formed.

Respective Responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144(2) of the Act or under Part 16 of the Companies Act 2006) and that an independent examination is needed.

It is my responsibility to:

- 1) Examine the accounts (under section 145 of the Act),
- 2) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act),
- 3) 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. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Atrament Limited 25 August 2021

Atrament Limited  
Accountants and Chartered Tax Advisers  
1 Cliffe Cottages, Roper Lane  
Thurgoland  
Sheffield S35 7AA

CHRIST THE LIGHT CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	General Unrestricted Fund	Restricted Building Fund	Total Funds 2020	Total Funds 2019
<u>Incoming resources from generated funds</u>					
Voluntary income:					
Tithes		£ 38,968	£ -	£ 38,968	£ 42,358
Offerings		£ 5,620	£ -	£ 5,620	£ 13,351
General donations		£ 4,215	£ -	£ 4,215	£ 10,957
Building fund donations		£ -	£ -	£ -	£ 1,487
Gift aid		£ 921	£ -	£ 921	£ 5,444
Other income	2	£ 3,052	£ -	£ 3,052	£ 2,854
<u>Total incoming resources</u>		£ 52,776	£ -	£ 52,776	£ 76,451
<u>Resources expended</u>					
Charitable activities	3	£ 49,826	£ 60	£ 49,886	£ 72,741
Governance costs: Independent examination		£ 460	£ -	£ 460	£ 460
<u>Total resources expended</u>		£ 50,286	£ 60	£ 50,346	£ 73,201
<u>Net surplus/(deficit) for the year</u>	7	£ 2,490	£ (60)	£ 2,430	£ 3,250
Transfers between funds		£ -	£ -	£ -	£ -
<u>Net movement in funds</u>		£ 2,490	£ (60)	£ 2,430	£ 3,250
Total funds brought forward		£ 13,222	£ 42,249	£ 55,471	£ 52,221
<u>Total funds carried forward</u>		£ 15,712	£ 42,189	£ 57,901	£ 55,471

CHRIST THE LIGHT CHURCH  
BALANCE SHEET  
AS AT 31 DECEMBER 2020

	Notes	2020		2019	
FIXED ASSETS					
Tangible assets	4	£	1,205	£	1,073
CURRENT ASSETS					
Debtors	5	£	1,688	£	3,182
Cash at bank and in hand		£	57,357	£	52,824
			<u>£ 59,045</u>		<u>£ 56,006</u>
CREDITORS: amounts falling due within one year	6	£	<u>(2,349)</u>	£	<u>(1,608)</u>
NET CURRENT ASSETS			<u>£ 56,696</u>		<u>£ 54,398</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£ 57,901</u>		<u>£ 55,471</u>
FUNDS	7		<u>£ 57,901</u>		<u>£ 55,471</u>

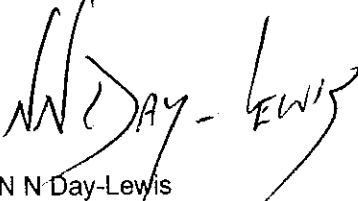
The trustees (who are the directors of the company) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees (who are the directors of the company) acknowledge their responsibility for:

- (a) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the micro-entity provisions in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard Applicable In The UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The financial statements were approved by the Board on

  
N N Day-Lewis  
Trustee

25 August 2021

CHRIST THE LIGHT CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard Applicable in the UK and Republic Of Ireland (FRS 102) (effective 1 January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Company and status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Incoming resources

Income from all sources is recognised in full in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability. Where appropriate, Gift Aid is accrued and recognised as income in the same period as the income to which it relates.

1.4 Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Equipment	15% straight line/33.3% straight line
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1.6 Funds

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

Restricted funds are only available for use for those purposes which have been specifically designated by the donors of the funds or by the Trustees.

2 Other Income

Other income of £3,052 (2019: £2,854) comprises £3,052 of employment allowance received from HM Revenue & Customs in respect of Employer's National Insurance Contributions

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

<b>3</b> <u>Analysis of total resources expended</u>	2020	2019	
<u>Charitable Activities - General Unrestricted Fund</u>			
Wages and salaries (see note 8 below)	£ 42,344	£ 49,216	
Pension contributions	£ 936	£ 925	
Hall hire	£ 1,575	£ 8,188	
Youth and children's work	£ 481	£ 4,266	
Church activities	£ 438	£ 761	
Conferences and training	£ -	£ 939	
Insurance	£ 381	£ 450	
Donations paid	£ 1,200	£ 1,825	
Travel	£ 91	£ 561	
Telephone	£ 243	£ 254	
Food and hospitality	£ 156	£ 1,205	
Printing, postage, stationery and advertising	£ 33	£ 189	
Accountancy and bookkeeping fees	£ 1,350	£ 1,350	
Legal and professional fees	£ 13	£ 231	
Honorarium	£ -	£ 700	
Bank charges	£ 120	£ 120	
Depreciation	£ 240	£ 402	
Loss on disposal of fixed assets	£ 225	£ -	
	<u>£ 49,826</u>	<u>£ 71,582</u>	
<u>Charitable Activities - Restricted Building Fund</u>			
Legal and professional fees	£ -	£ 1,099	
Bank charges	£ 60	£ 60	
	<u>£ 60</u>	<u>£ 1,159</u>	
<b>4</b> <u>Tangible Fixed Assets</u>			
	Equipment	Total	
Cost			
at 1 January 2020	£ 9,256	£ 9,256	
Additions	£ 597	£ 597	
Disposals	£ (1,111)	£ (1,111)	
at 31 December 2020	<u>£ 8,742</u>	<u>£ 8,742</u>	
Depreciation			
at 1 January 2020	£ 8,183	£ 8,183	
Charge for the year	£ 240	£ 240	
Eliminated on disposals	£ (886)	£ (886)	
at 31 December 2020	<u>£ 7,537</u>	<u>£ 7,537</u>	
Net book value			
at 31 December 2020	<u>£ 1,205</u>	<u>£ 1,205</u>	
at 31 December 2019	<u>£ 1,073</u>	<u>£ 1,073</u>	

CHRIST THE LIGHT CHURCH  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

5	<u>Debtors</u>		2020		2019
	Other debtors	£	1,034	£	2,940
	Prepayments	£	654	£	242
		£	<u>1,688</u>	£	<u>3,182</u>

6	<u>Creditors: amounts due within one year</u>		2020		2019
	Accrued expenses	£	1,651	£	1,608
	Taxation and social security	£	698	£	-
		£	<u>2,349</u>	£	<u>1,608</u>

7	<u>Funds</u>		General Unrestricted Fund		Restricted Building Fund		Total Funds 2020		Total Funds 2019
	Balance at 1 January 2020	£	13,222	£	42,249	£	55,471	£	52,221
	Surplus/(deficit) for the financial year	£	2,490	£	(60)	£	2,430	£	3,250
	Balance at 31 December 2020	£	<u>15,712</u>	£	<u>42,189</u>	£	<u>57,901</u>	£	<u>55,471</u>

The restricted building fund of £42,189 at 31 December 2020 is represented by a bank balance of £42,189, all other assets and liabilities in the balance sheet represent the general unrestricted fund.

8	<u>Staff costs and numbers</u>		2020		2019
	Gross salaries	£	38,298	£	45,419
	Social security costs	£	4,046	£	3,797
		£	<u>42,344</u>	£	<u>49,216</u>

The average number of employees during the year was 1 (2019: 2)  
 There are no employees who received employee benefits of more than £60,000 in the year

9 Related party transactions

During the year salaries of £40,481 (2019: £40,066) were paid to C P W Walters and £1,863 (2019: £9,150) to his wife - Mrs C Walters. Pension contributions were also made of £922 (2019: £834) for C P W Walters and £14 (2019: £91) for Mrs Walters.

Telephone and internet charges of £243 (2019: £254) were paid by the charitable company on behalf of C P W Walters and Mrs C Walters. C P W Walters is a trustee of the charity.