

*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  
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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.

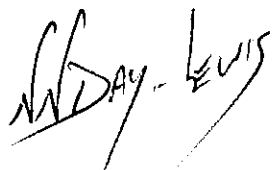
Company law requires the Trustees to prepare financial statements for each financial period. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under 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
Total resources expended		£ 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
Total funds carried forward		£ 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
		£	59,045	£	56,006
CREDITORS: amounts falling due within one year	6	£	(2,349)	£	(1,608)
NET CURRENT ASSETS		£	56,696	£	54,398
TOTAL ASSETS LESS CURRENT LIABILITIES		£	57,901	£	55,471
FUNDS	7	£	57,901	£	55,471

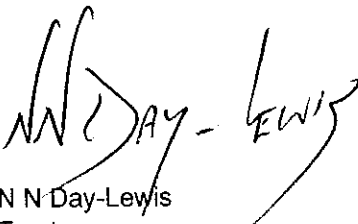
The trustees (who are the directors of the company) are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an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

3 Analysis of total resources expended

2020 2019

Charitable Activities - General Unrestricted Fund

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>

Charitable Activities - Restricted Building Fund

Legal and professional fees	£ -	£ 1,099
Bank charges	£ 60	£ 60
	<u>£ 60</u>	<u>£ 1,159</u>

4 Tangible Fixed Assets

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

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

7 Funds	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 Staff costs and numbers	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.