

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
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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
Total resources expended		£ 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
Total funds carried forward		£ 10,452	£ 42,101	£ 52,553	£ 57,901

CHRIST THE LIGHT CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2021

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

- (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
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

3 Analysis of total resources expended

2021 2020

Charitable Activities - General Unrestricted Fund

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>

Charitable Activities - Restricted Building Fund

Bank charges	£ 88	£ 60
	<u>£ 88</u>	<u>£ 60</u>

4 Tangible Fixed Assets

	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
		<u>£ 1,188</u>	<u>£ 1,688</u>

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

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	<u>£ 10,452</u>	<u>£ 42,101</u>	<u>£ 52,553</u>	<u>£ 57,901</u>

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
		<u>£ 40,250</u>	<u>£ 42,344</u>

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