

REGISTERED COMPANY NUMBER: 06666862 (England and Wales)
REGISTERED CHARITY NUMBER: 1127877

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Light of the World Community Centre
Limited

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

**Light of the World Community Centre
Limited**

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for the Year Ended 31 March 2021**

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**Light of the World Community Centre
Limited**

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

TRUSTEES	Rev S C Sangster E A Smith K A Trought
REGISTERED OFFICE	Gaythorne Road West Bowling Bradford West Yorkshire BD5 7ES
REGISTERED COMPANY NUMBER	06666862 (England and Wales)
REGISTERED CHARITY NUMBER	1127877
INDEPENDENT EXAMINER	KJA Kilner Johnson Ltd Network House West 26 Stubs Beck Lane Cleckheaton West Yorkshire BD19 4TT
CHIEF EXECUTIVE OFFICER	Rev S C Sangster

**Light of the World Community Centre
Limited**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are:-

To advance education and promote community cohesion and development for the benefit of the public within the area of West Bowling, in the city of Bradford and elsewhere.

To promote the education of people of all ages, including the provision of nursery care of infants to facilitate the education and alleviation of the social and economic deprivation of their parents.

To promote general charitable purposes for the benefit of people resident in Bradford and more widely, and in particular to provide opportunities for those who live in the area to participate fully in the life of their community in ways that promote community cohesion and address and alleviate social and economic disadvantage.

ACHIEVEMENT AND PERFORMANCE

The Community Centre continues to support Community life and development through the services that it provides for the culturally diverse community in the West Bowling - Little Horton areas of Bradford. The services are developed to meet community needs, some of which are the enablement of residents to actively seek employment or access training courses at the centre or through education providers and the College and University.

The community Centre continues to offer volunteering opportunities in line with our Equality of opportunity policy.

The past 12 months has been challenging as a result of the covid-19 lockdown. This affected the projects as the Nursery and after school and holiday care, and Luncheon club Youth Club and Homework club services had to close. Adjustments had to be made in the running of the services as a preventative measure to reduce any risk of transmitting the coronavirus, and ensure the safety of all service users.

The community centre re-opened in September, and is gradually re-opening the projects as they are risk assessed, and procedures for their new operating are introduced.

We continue to support our staff by providing on the job training as well as in-house training courses to up skill the workforce.

Our current services are:

Nursery and childcare for children aged 0 - 5

After School and Holiday Care for children aged 5 to 13 years

Youth Club

Homework Club

Luncheon Club for the over 50s

ESOL, CV writing and Job search project

Short Break project offering one day of free childcare for children aged 5 to 13 whose parents receive (DLA)

Feed the Hungry Project. This project continued to operate during the covid pandemic and experienced a higher demand for meals, because all other services closed during the lockdown.

The charity has received many many positive feedback from staff. Volunteers and users of the services for the quality of support of their health and wellbeing.

**Light of the World Community Centre
Limited**

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

FINANCIAL REVIEW

The Charity made a surplus on its unrestricted funds of £78,128 (2020: £34,301) for the year.

The unrestricted reserves currently stand at a surplus of £138,927.

In accordance with the Memorandum and Articles of Association the charity has the power to make any investment which the trustees see fit. The trustees currently invest the funds of the charity with Barclays Bank, utilising both current and deposit accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a company limited by guarantee and is controlled by its Memorandum and Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

E A Smith
Rev S C Sangster
K A Trought

All trustees are appointed on a voluntary basis and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is controlled on a day to day basis by Reverend S C Sangster and is supervised by Anne Nelson as project manager, with all decision making being undertaken by the board of trustees.

The charity operates from the ground floor of a building owned by Light of the World Gospel Hall Community Church, registered charity number 701987.

An agreement is in place for the Community Centre to make an annual payment of £30,000 to the church to cover costs of rent, heat, light and other administrative costs incurred.

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

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

.....
Rev S C Sangster - Trustee

**Independent Examiner's Report to the Trustees of
Light of the World Community Centre
Limited**

Independent examiner's report to the trustees of Light of the World Community Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date:

**Light of the World Community Centre
Limited**

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

		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	4,835	-	4,835	10,500
Charitable activities	4				
Charitable Activity		298,263	-	298,263	278,908
Investment income	3	53	-	53	194
Other income	5	-	-	-	12,964
Total		<u>303,151</u>	<u>-</u>	<u>303,151</u>	<u>302,566</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activity		219,161	-	219,161	246,141
NET INCOME		<u>83,990</u>	<u>-</u>	<u>83,990</u>	<u>56,425</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		60,799	29,759	90,558	34,133
TOTAL FUNDS CARRIED FORWARD		<u>144,789</u>	<u>29,759</u>	<u>174,548</u>	<u>90,558</u>

The notes form part of these financial statements

**Light of the World Community Centre
Limited**

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	21,075	-	21,075	24,567
CURRENT ASSETS					
Debtors	10	1,081	-	1,081	1,006
Cash at bank and in hand		326,732	29,759	356,491	258,135
		<u>327,813</u>	<u>29,759</u>	<u>357,572</u>	<u>259,141</u>
CREDITORS					
Amounts falling due within one year	11	(5,701)	-	(5,701)	(2,863)
NET CURRENT ASSETS		<u>322,112</u>	<u>29,759</u>	<u>351,871</u>	<u>256,278</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		343,187	29,759	372,946	280,845
CREDITORS					
Amounts falling due after more than one year	12	(198,398)	-	(198,398)	(190,287)
NET ASSETS		<u>144,789</u>	<u>29,759</u>	<u>174,548</u>	<u>90,558</u>
FUNDS	13				
Unrestricted funds				144,789	60,799
Restricted funds				<u>29,759</u>	<u>29,759</u>
TOTAL FUNDS				<u>174,548</u>	<u>90,558</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Light of the World Community Centre
Limited**

**Balance Sheet - continued
31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
Rev S C Sangster - Trustee

The notes form part of these financial statements

**Light of the World Community Centre
Limited**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- straight line over 3 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Light of the World Community Centre
Limited**

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

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations	4,835	-	4,835	10,500
	<u>4,835</u>	<u>-</u>	<u>4,835</u>	<u>10,500</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	53	-	53	194
	<u>53</u>	<u>-</u>	<u>53</u>	<u>194</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 Charitable Activity £	2020 Total activities £
Primary purpose trading	136,315	223,586
Rental income	-	2,976
Grants	104,149	52,346
JRS Grant	57,799	-
	<u>298,263</u>	<u>278,908</u>

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Insurance proceeds	-	-	-	12,964
	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,964</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	6,198	8,032
Loss of sale of fixed assets	-	2,783
	<u>6,198</u>	<u>10,815</u>

**Light of the World Community Centre
Limited**

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

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

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

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	143,767	161,034
Social security costs	1,440	3,902
Other pension costs	1,573	1,757
	<u>146,780</u>	<u>166,693</u>

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

	2021	2020
Administration	2	2
Nursery	6	6
Care Club	3	3
Other	1	1
	<u>12</u>	<u>12</u>

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

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	45,320	33,777	19,649	98,746
Additions	2,706	-	-	2,706
	<u>48,026</u>	<u>33,777</u>	<u>19,649</u>	<u>101,452</u>
At 31 March 2021	48,026	33,777	19,649	101,452
DEPRECIATION				
At 1 April 2020	20,943	33,587	19,649	74,179
Charge for year	6,150	48	-	6,198
	<u>27,093</u>	<u>33,635</u>	<u>19,649</u>	<u>80,377</u>
At 31 March 2021	27,093	33,635	19,649	80,377
NET BOOK VALUE				
At 31 March 2021	<u>20,933</u>	<u>142</u>	<u>-</u>	<u>21,075</u>
At 31 March 2020	<u>24,377</u>	<u>190</u>	<u>-</u>	<u>24,567</u>

**Light of the World Community Centre
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	733	659
Prepayments	348	347
	<u>1,081</u>	<u>1,006</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	2,255	391
Other creditors	875	-
Accruals and deferred income	2,571	2,472
	<u>5,701</u>	<u>2,863</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Amounts owed to group undertakings	198,398	190,287

13. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	60,799	83,990	144,789
Restricted funds			
Bradford Council - Wellbeing	10,453	-	10,453
Bramall Foundation - Short break	3,000	-	3,000
National Lottery - ESOL	9,170	-	9,170
Skipton Building Society - Short break	2,136	-	2,136
Persimmon Homes - Care club	5,000	-	5,000
	<u>29,759</u>	<u>-</u>	<u>29,759</u>
TOTAL FUNDS	<u>90,558</u>	<u>83,990</u>	<u>174,548</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	303,151	(219,161)	83,990
	<u>303,151</u>	<u>(219,161)</u>	<u>83,990</u>
TOTAL FUNDS	<u>303,151</u>	<u>(219,161)</u>	<u>83,990</u>

**Light of the World Community Centre
Limited**

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	26,499	34,300	60,799
Restricted funds			
Bradford Council - Wellbeing	4,634	5,819	10,453
Hedley Foundation - Toys and staff training	2,000	(2,000)	-
ABCD Small Grants	1,000	(1,000)	-
Bramall Foundation - Short break	-	3,000	3,000
National Lottery - ESOL	-	9,170	9,170
Skipton Building Society - Short break	-	2,136	2,136
Persimmon Homes - Care club	-	5,000	5,000
	<u>7,634</u>	<u>22,125</u>	<u>29,759</u>
TOTAL FUNDS	<u><u>34,133</u></u>	<u><u>56,425</u></u>	<u><u>90,558</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,445	(236,145)	34,300
Restricted funds			
Bradford Council - Wellbeing	9,435	(3,616)	5,819
Hedley Foundation - Toys and staff training	-	(2,000)	(2,000)
ABCD Small Grants	-	(1,000)	(1,000)
City Challenge - Care Club	1,500	(1,500)	-
Bramall Foundation - Short break	3,000	-	3,000
Greenhills Christian Trust - Feed the hungry	1,000	(1,000)	-
National Lottery - ESOL	9,750	(580)	9,170
Skipton Building Society - Short break	2,136	-	2,136
Persimmon Homes - Care club	5,000	-	5,000
Bradford Council - Feed the hungry	300	(300)	-
	<u>32,121</u>	<u>(9,996)</u>	<u>22,125</u>
TOTAL FUNDS	<u><u>302,566</u></u>	<u><u>(246,141)</u></u>	<u><u>56,425</u></u>

**Light of the World Community Centre
Limited**

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

14. RELATED PARTY DISCLOSURES

The company was charged £30,000 (2020: £30,000) from Light Of The World Gospel Hall Community Church for use of its premises.

The company received a grant of £20,000 (2020: £20,000) from Light Of The World Gospel Hall Community Church.

At the balance sheet date the amount due to Light Of The World Gospel Hall Community Church was £198,398 (2020: £190,287).

**Light of the World Community Centre
Limited**

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,835	10,500
Investment income		
Deposit account interest	53	194
Charitable activities		
Primary purpose trading	136,315	223,586
Rental income	-	2,976
Grants	104,149	52,346
JRS Grant	57,799	-
	<hr/>	<hr/>
	298,263	278,908
Other income		
Insurance proceeds	-	12,964
	<hr/>	<hr/>
Total incoming resources	303,151	302,566
 EXPENDITURE		
Charitable activities		
Wages	143,767	161,034
Social security	1,440	3,902
Pensions	1,573	1,757
Rates and water	577	1,037
Insurance	1,390	1,392
Light and heat	5,084	6,616
Telephone	1,975	1,910
Postage and stationery	494	538
Sundries	950	281
Motor expenses	1,060	1,773
Nursery and other expenses	14,031	9,133
Rent	30,000	30,000
Computer expenses	331	389
Subscriptions	220	300
Cleaning	486	435
Recruitment expenses	-	1,210
Accountancy	1,236	1,255
Legal and professional	-	2,799
Bad debts	-	(296)
Staff training	-	486
Loss on sale of fixed assets	-	2,783
Depreciation	6,198	8,032
	<hr/>	<hr/>
	210,812	236,766

This page does not form part of the statutory financial statements

**Light of the World Community Centre
Limited**

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

	2021	2020
	£	£
Support costs		
Management		
Repairs and maintenance	4,912	5,564
Finance		
Bank charges	866	1,435
Governance costs		
Accountancy and legal fees	2,571	2,376
Total resources expended	<u>219,161</u>	<u>246,141</u>
Net income	<u><u>83,990</u></u>	<u><u>56,425</u></u>

This page does not form part of the statutory financial statements