

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

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Light of the World Community Centre**  
**Limited**

**Light of the World Community Centre  
Limited**

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for the Year Ended 31 March 2023**

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**Light of the World Community Centre  
Limited**

**Reference and Administrative Details  
for the Year Ended 31 March 2023**

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

**Light of the World Community Centre  
Limited**

**Trustees' Report  
for the Year Ended 31 March 2023**

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 2023. 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 with its work in supporting and enhancing the lives of people and families in this culturally adverse area of West Bowling/Little Horton through the services that it provides.

The community centre continues to be an anchor in the lives and the development of the local district wide communities through its well thought out and current services which are:

- Nursery/childcare for infants aged 0-5 years.
- After school and holiday care for children aged 5-13 years.
- Youth Club.
- Homework Club.
- ESOL, (including CV writing and Job search).
- Short Break - for children with disabilities and special needs. This project is run every school holiday for children aged 5-13 years and provides 1 day free childcare for the children who attends.
- Feed the Hungry. This project is in demand as the current economic climate worsens. It provides hot meals and a food parcel for over 100 hungry and homeless people every week, and is run by a team of dedicated volunteers.
- The main hall that can accommodate over 100 people is hired out to assist in raising much needed funds for the charity.
- The charity continues to work in partnership with other group and organisations to maximise the reach of support for the communities.

**FINANCIAL REVIEW**

The Charity made a deficit on its unrestricted funds of £40,870 (2022: £34,563) for the year.

The unrestricted reserves currently stand at a surplus of £69,356.

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.

**Light of the World Community Centre  
Limited**

**Trustees' Report  
for the Year Ended 31 March 2023**

**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 2023.

**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**

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.

N Effendi

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

Date: .....

**Light of the World Community Centre  
Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,256	-	17,256	26,924
<b>Charitable activities</b>	4				
Charitable Activity		219,762	-	219,762	226,700
Investment income	3	197	-	197	6
<b>Total</b>		<u>237,215</u>	<u>-</u>	<u>237,215</u>	<u>253,630</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activity		<u>278,085</u>	<u>-</u>	<u>278,085</u>	<u>288,193</u>
<b>NET INCOME/(EXPENDITURE)</b>		(40,870)	-	(40,870)	(34,563)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		110,226	29,759	139,985	174,548
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>69,356</u></u>	<u><u>29,759</u></u>	<u><u>99,115</u></u>	<u><u>139,985</u></u>

The notes form part of these financial statements

**Light of the World Community Centre  
Limited**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	14,499	-	14,499	16,413
<b>CURRENT ASSETS</b>					
Debtors	9	408	-	408	347
Cash at bank and in hand		274,378	29,759	304,137	337,217
		<u>274,786</u>	<u>29,759</u>	<u>304,545</u>	<u>337,564</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(12,740)	-	(12,740)	(11,489)
<b>NET CURRENT ASSETS</b>		<u>262,046</u>	<u>29,759</u>	<u>291,805</u>	<u>326,075</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		276,545	29,759	306,304	342,488
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(207,189)	-	(207,189)	(202,503)
<b>NET ASSETS</b>		<u>69,356</u>	<u>29,759</u>	<u>99,115</u>	<u>139,985</u>
<b>FUNDS</b>	12				
Unrestricted funds				69,356	110,226
Restricted funds				29,759	29,759
<b>TOTAL FUNDS</b>				<u>99,115</u>	<u>139,985</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023**

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 2023**

**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% reducing balance
Motor vehicles	- 25% 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  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	17,256	-	17,256	26,924
	<u>17,256</u>	<u>-</u>	<u>17,256</u>	<u>26,924</u>

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	197	-	197	6
	<u>197</u>	<u>-</u>	<u>197</u>	<u>6</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2023 Charitable Activity £	2022 Total activities £
Primary purpose trading	176,878	164,708
Rental income	5,010	2,220
Grants	37,874	59,772
	<u>219,762</u>	<u>226,700</u>

**5. NET INCOME/(EXPENDITURE)**

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

	2023 £	2022 £
Depreciation - owned assets	3,543	4,662
	<u>3,543</u>	<u>4,662</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Light of the World Community Centre  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	171,900	177,685
Other pension costs	6,571	11,028
	<u>178,471</u>	<u>188,713</u>

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

	<b>2023</b>	<b>2022</b>
Administration	1	2
Nursery	8	6
Care Club	4	3
Other	1	1
	<u>14</u>	<u>12</u>

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

**8. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2022	48,026	33,777	19,649	101,452
Additions	1,629	-	-	1,629
	<u>49,655</u>	<u>33,777</u>	<u>19,649</u>	<u>103,081</u>
At 31 March 2023	49,655	33,777	19,649	103,081
<b>DEPRECIATION</b>				
At 1 April 2022	31,719	33,671	19,649	85,039
Charge for year	3,516	27	-	3,543
	<u>35,235</u>	<u>33,698</u>	<u>19,649</u>	<u>88,582</u>
At 31 March 2023	35,235	33,698	19,649	88,582
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>14,420</u>	<u>79</u>	<u>-</u>	<u>14,499</u>
At 31 March 2022	<u>16,307</u>	<u>106</u>	<u>-</u>	<u>16,413</u>

**Light of the World Community Centre  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	408	347
	<u>          </u>	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	4,769	2,870
Other creditors	5,136	5,919
Accruals and deferred income	2,835	2,700
	<u>          </u>	<u>          </u>
	12,740	11,489
	<u>          </u>	<u>          </u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings	207,189	202,503
	<u>          </u>	<u>          </u>

**12. MOVEMENT IN FUNDS**

	<b>At 1.4.22</b>	<b>Net movement in funds</b>	<b>At 31.3.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	110,226	(40,870)	69,356
<b>Restricted funds</b>			
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>          </u>	<u>          </u>	<u>          </u>
	29,759	-	29,759
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	139,985	(40,870)	99,115
	<u>          </u>	<u>          </u>	<u>          </u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	237,215	(278,085)	(40,870)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	237,215	(278,085)	(40,870)
	<u>          </u>	<u>          </u>	<u>          </u>

**Light of the World Community Centre  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	144,789	(34,563)	110,226
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>174,548</u>	<u>(34,563)</u>	<u>139,985</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,630	(288,193)	(34,563)
<b>TOTAL FUNDS</b>	<u>253,630</u>	<u>(288,193)</u>	<u>(34,563)</u>

**13. RELATED PARTY DISCLOSURES**

The company was charged £30,000 (2022: £30,000) from Light Of The World Gospel Hall Community Church for use of its premises.

The company received a grant of £20,000 (2022: £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 £207,189 (2022: £202,503).

**Light of the World Community Centre  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	<b>2023 £</b>	<b>2022 £</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,256	26,924
<b>Investment income</b>		
Deposit account interest	197	6
<b>Charitable activities</b>		
Primary purpose trading	176,878	164,708
Rental income	5,010	2,220
Grants	37,874	59,772
	<hr/>	<hr/>
	219,762	226,700
<b>Total incoming resources</b>	<hr/>	<hr/>
	237,215	253,630
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	171,900	177,685
Pensions	6,571	11,028
Rates and water	874	936
Insurance	3,201	1,500
Light and heat	14,992	8,720
Telephone	3,950	1,687
Postage and stationery	764	439
Advertising	2,845	208
Sundries	1,716	199
Nursery and other expenses	30,474	30,981
Rent	30,000	30,000
Computer expenses	1,591	1,011
Cleaning	654	804
Accountancy	1,337	1,351
Depreciation of tangible fixed assets	3,543	4,662
	<hr/>	<hr/>
	274,412	271,211
<b>Support costs</b>		
<b>Management</b>		
Repairs and maintenance	1,661	13,176
<b>Finance</b>		
Bank charges	1,437	1,219
<b>Governance costs</b>		
Accountancy and legal fees	575	2,587
	<hr/>	<hr/>
<b>Total resources expended</b>	278,085	288,193
	<hr/>	<hr/>
<b>Net expenditure</b>	(40,870)	(34,563)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements