

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

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Light of the World Community Centre
Limited

**Light of the World Community Centre
Limited**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**Light of the World Community Centre
Limited**

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES	Rev S C Sangster Pastor K A Trought Plater Welder
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 Woodland House Woodland Park Bradford Road Cleckheaton BD19 6BW
CHIEF EXECUTIVE OFFICER	Rev S C Sangster

**Light of the World Community Centre
Limited**

**Trustees' Report
for the Year Ended 31 March 2025**

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 2025. 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.

ACHIEVEMENTS 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 £34,720 (2024: £15,185) for the year.

The unrestricted reserves currently stand at a surplus of £14,784 (2024: £49,504)

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 2025**

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 2025.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

S Hutton

KJA Kilner Johnson Ltd
Woodland House
Woodland Park
Bradford Road
Cleckheaton
BD19 6BW

Date:

**Light of the World Community Centre
Limited**

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,271	-	12,271	14,944
Charitable activities	4				
Charitable Activity		275,314	11,918	287,232	284,199
Investment income	3	2,527	1	2,528	1
Total		<u>290,112</u>	<u>11,919</u>	<u>302,031</u>	<u>299,144</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activity		<u>324,832</u>	<u>2,670</u>	<u>327,502</u>	<u>339,659</u>
NET INCOME/(EXPENDITURE)		(34,720)	9,249	(25,471)	(40,515)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,504	9,094	58,598	99,113
TOTAL FUNDS CARRIED FORWARD		<u>14,784</u>	<u>18,343</u>	<u>33,127</u>	<u>58,598</u>

The notes form part of these financial statements

**Light of the World Community Centre
Limited**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	8,145	-	8,145	10,858
CURRENT ASSETS					
Debtors	9	424	-	424	425
Cash at bank and in hand		96,531	18,343	114,874	191,092
		<u>96,955</u>	<u>18,343</u>	<u>115,298</u>	<u>191,517</u>
CREDITORS					
Amounts falling due within one year	10	(17,569)	-	(17,569)	(13,528)
		<u>79,386</u>	<u>18,343</u>	<u>97,729</u>	<u>177,989</u>
NET CURRENT ASSETS					
		<u>79,386</u>	<u>18,343</u>	<u>97,729</u>	<u>177,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		87,531	18,343	105,874	188,847
CREDITORS					
Amounts falling due after more than one year	11	(72,747)	-	(72,747)	(130,249)
		<u>14,784</u>	<u>18,343</u>	<u>33,127</u>	<u>58,598</u>
NET ASSETS					
		<u>14,784</u>	<u>18,343</u>	<u>33,127</u>	<u>58,598</u>
FUNDS	12				
Unrestricted funds				14,784	49,504
Restricted funds				18,343	9,094
TOTAL FUNDS				<u>33,127</u>	<u>58,598</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

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 2025**

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.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations	12,271	-	12,271	14,944

**Light of the World Community Centre
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	2,527	1	2,528	1
	<u>2,527</u>	<u>1</u>	<u>2,528</u>	<u>1</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025 Charitable Activity £	2024 Total activities £
Primary purpose trading	172,111	172,029
Rental income	-	2,720
Grants	115,121	109,450
	<u>287,232</u>	<u>284,199</u>

5. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	2,713	3,641
	<u>2,713</u>	<u>3,641</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

	2025 £	2024 £
Wages and salaries	224,834	230,270
Other pension costs	3,376	1,784
	<u>228,210</u>	<u>232,054</u>

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

	2025	2024
Administration	1	1
Nursery	8	8
Care Club	4	4
Other	1	1
	<u>14</u>	<u>14</u>

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

**Light of the World Community Centre
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	49,655	33,777	19,649	103,081
DEPRECIATION				
At 1 April 2024	38,856	33,718	19,649	92,223
Charge for year	2,699	14	-	2,713
At 31 March 2025	41,555	33,732	19,649	94,936
NET BOOK VALUE				
At 31 March 2025	8,100	45	-	8,145
At 31 March 2024	10,799	59	-	10,858

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	424	425

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	13,606	8,146
Other creditors	1,483	2,405
Accruals and deferred income	2,480	2,977
	17,569	13,528

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

	2025 £	2024 £
Amounts owed to group undertakings	72,747	130,249

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	14,504	(34,720)	(20,216)
Match funding	10,000	-	10,000
Development of nursery	25,000	-	25,000
	49,504	(34,720)	14,784
Restricted funds			
Bradford Council - Wellbeing	5,000	10,649	15,649
National Lottery - ESOL	4,094	(1,400)	2,694
	9,094	9,249	18,343
TOTAL FUNDS	58,598	(25,471)	33,127

**Light of the World Community Centre
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,112	(324,832)	(34,720)
Restricted funds			
Bradford Council - Wellbeing	11,919	(1,270)	10,649
National Lottery - ESOL	-	(1,400)	(1,400)
	<u>11,919</u>	<u>(2,670)</u>	<u>9,249</u>
TOTAL FUNDS	<u><u>302,031</u></u>	<u><u>(327,502)</u></u>	<u><u>(25,471)</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	29,689	(15,185)	14,504
Match funding	10,000	-	10,000
Development of nursery	25,000	-	25,000
	<u>64,689</u>	<u>(15,185)</u>	<u>49,504</u>
Restricted funds			
Bradford Council - Wellbeing	17,330	(12,330)	5,000
Bramall Foundation - Short break	3,000	(3,000)	-
National Lottery - ESOL	5,844	(1,750)	4,094
Persimmon Homes - Care club	5,000	(5,000)	-
Sir George Martin Trust - Nursery	2,500	(2,500)	-
VCS Alliance - SEN support	750	(750)	-
	<u>34,424</u>	<u>(25,330)</u>	<u>9,094</u>
TOTAL FUNDS	<u><u>99,113</u></u>	<u><u>(40,515)</u></u>	<u><u>58,598</u></u>

**Light of the World Community Centre
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	287,990	(303,175)	(15,185)
Restricted funds			
Bradford Council - Wellbeing	11,154	(23,484)	(12,330)
Bramall Foundation - Short break	-	(3,000)	(3,000)
National Lottery - ESOL	-	(1,750)	(1,750)
Persimmon Homes - Care club	-	(5,000)	(5,000)
Sir George Martin Trust - Nursery	-	(2,500)	(2,500)
VCS Alliance - SEN support	-	(750)	(750)
	<hr/> 11,154	<hr/> (36,484)	<hr/> (25,330)
TOTAL FUNDS	<hr/> 299,144 <hr/>	<hr/> (339,659) <hr/>	<hr/> (40,515) <hr/>

13. RELATED PARTY DISCLOSURES

The company was charged £30,000 (2024: £30,000) from Light Of The World Gospel Hall Community Church for use of its premises.

The company received a grant of £80,000 (2024: £100,000) 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 £72,747 (2024: £130,249).

**Light of the World Community Centre
Limited**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,271	14,944
Investment income		
Deposit account interest	2,528	1
Charitable activities		
Primary purpose trading	172,111	172,029
Rental income	-	2,720
Grants	115,121	109,450
	<u>287,232</u>	<u>284,199</u>
Total incoming resources	302,031	299,144
EXPENDITURE		
Charitable activities		
Wages	224,834	230,270
Pensions	3,376	1,784
Rates and water	1,180	874
Insurance	1,698	1,678
Light and heat	25,263	22,522
Telephone	3,785	4,363
Postage and stationery	-	403
Advertising	-	300
Sundries	10,985	1,233
Motor expenses	-	1,970
Nursery and other expenses	9,672	27,949
Rent	30,000	30,000
Computer expenses	2,128	1,586
Cleaning	220	364
Recruitment expenses	-	628
Accountancy	3,939	4,253
Staff training	360	360
Fixtures and fittings	2,700	3,621
Motor vehicles	15	20
	<u>320,155</u>	<u>334,178</u>
Support costs		
Management		
Repairs and maintenance	6,319	4,061
Finance		
Bank charges	1,028	1,420
Total resources expended	<u>327,502</u>	<u>339,659</u>
Net expenditure	<u>(25,471)</u>	<u>(40,515)</u>

This page does not form part of the statutory financial statements