

Christ Light Assemblies

Report and Accounts

31 May 2021

Company registration number - 06603745

Charity registration number - 1137892

Christ Light Assemblies

Report and accounts for the year ended 31 May 2021

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Christ Light Assemblies

Company registration number - 06603745

Trustees' annual report for the year ended 31 May 2021

The trustees present their report and accounts for the year ended 31 May 2021

Reference and administrative details

The charity's name is Christ Light Assemblies.

The legal name of the charity is Christ Light Assemblies.

The charity is also known by its operating name, Christ Light Assemblies.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1137892.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 28 May 2008.

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by charity law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

The principal operating address, telephone number, email and web addresses of the charity are:-

43 Riverdale Road
Erith, Kent
DA8 1PU

Telephone: +447988374101

Email address: info@classchurch.com

Web address: www.classchurch.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The trustees in office on the date the report was approved were:-

Olufunso Ayinke Tewogbade
Abu Samura
Festus Feiwale
Oladipo Olagunju

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Christ Light Assemblies

Company registration number - 06603745

Trustees' annual report for the year ended 31 May 2021

The purposes of the charity as set out in its governing document.

The objects of the charity are:

1. The advancement of the Christian religion worldwide; and
2. The relief of poverty.

The main activities undertaken in relation to those purposes during the year.

1. Events organised during the year to promote the Christian faith include distribution of leaflets with Christian messages, organising deliverance services, all night vigils, special prayers and counseling.
2. Other activities to help raise the profile of the charity in the local community included picnics, Mothers' Day and Fathers' Day celebrations.
3. Specific activities for relief of poverty are in the areas of training and mentoring of the unemployed to start their own businesses and passing job information to job seekers.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees are pleased to report that the church continued to be successful spiritually by ministering to many people in prayer and welfare. The church has improved in membership strength and is increasingly reaching out to the community.

The charity's strategies for achieving its aims and objectives in the future.

The charity aims at building on its current achievement in effectively spreading the ethos, love and hope that the Christian faith offers. It also aims at building upon its current efforts of community involvement, in its bid to make our community and the larger world a better place for all.

The contribution of volunteers during the year.

The church is grateful for the commitment and efforts of its volunteers who are involved in services provision. The church has over 30 volunteers committed to working in various departments within the church. The church continues to dispense the service of heads of departments and ministers to ensure that the best value is derived from the sterling efforts of the volunteers.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Grants are made to other charitable bodies. The church supports missionary organisations and projects within and outside the UK. The church also provides support to members of the congregation (at the discretion of the trustees) who are in need.

The main achievements and performance of the charity during the year.

The trustees are pleased to report that the church continued to be successful spiritually by ministering to many people in prayer and welfare. The church has improved in membership strength and is increasingly reaching out to the community.

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Trustees' annual report for the year ended 31 May 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are elected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board.

The policies and procedures for the induction and training of trustees.

Existing trustees are provided with training as and when required.

The charity's organisational structure.

The board of trustees is headed by a chairman, the secretary to the trust and a Financial administrator. All the present employees of the charity are voluntary workers. The trustees are responsible for making all decisions regarding allocation of fund and activities.

The trustees' bankers and advisors

Bankers	Natwest
Accountants	Crownwise Consult Ltd
	1A Town Square
	Erith
	Kent
	DA8 1RE

Financial review

The financial position of the charity at 31 May 2021

The financial position of the charity at 31 May 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	18,094	996
Unrestricted revenue funds available for the	21,489	3,395
Total unrestricted funds	21,489	3,395

Review of transactions and financial position

During the year, income of £45,950 (£15,290 in 2020) was received as voluntary donations and grants. The net movement in funds for the period, as shown in the statement of financial activities, for the period was a surplus of £18,094 (£996 in 2020). The value of Christ Light Assemblies net assets as at 31st May 2021 is £21,489 (£3,395 in 2020).

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Trustees' annual report for the year ended 31 May 2021

The major risk to which the charity is exposed and reviews and systems to mitigate them

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate against exposures to the major risks.

Details of the independent examiner

Adeniyi Zaccheus
Chartered Certified Accountant
1A Town Square
Erith
Kent
DA8 1RE

Statement of the trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the board is required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' annual report for the year ended 31 May 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 10.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 2 July 2021.

A handwritten signature in dark ink, appearing to read 'D. Olagunju', with a large circular flourish at the beginning.

Pastor Oladipo Olagunju
Director and Trustee

Christ Light Assemblies

Report of the independent examiner to the trustees of the charitable company on the accounts for the year ended 31 May 2021

I report to the trustees on my examination of the financial statements of the charitable company on pages 8 to 10 for the year ended 31 May 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 5, you, the charity's trustees, who are also the directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

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Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

Independent examiner's statement, report and opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP). I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under 145 of the Act and in accordance with directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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; and

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Adeniyi Zaccheus - Independent examiner

Chartered Certified Accountant

1A Town Square

Erith

Kent

DA8 1RE

This report was signed on 2 July 2021

Christ Light Assemblies - Statement of financial activities for the year ended 31 May 2021

Statement of financial activities (including the income and expenditure account for the year ended 31 May 2021, as required by the Companies Act 2006)

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Income & endowments from:				
Donations & legacies	45,950	-	45,950	15,290
Total income	<u>45,950</u>	<u>-</u>	<u>45,950</u>	<u>15,290</u>
Expenditure on:				
Charitable activities	27,856	-	27,856	14,294
Total expenditure	<u>27,856</u>	<u>-</u>	<u>27,856</u>	<u>14,294</u>
Net movement in funds	<u>18,094</u>	<u>-</u>	<u>18,094</u>	<u>996</u>
Reconciliation of funds:-				
Total funds brought forward	3,395	-	3,395	2,399
Total funds carried forward	<u>21,489</u>	<u>-</u>	<u>21,489</u>	<u>3,395</u>

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the balance sheet.

A separate statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

Christ Light Assemblies - Resources applied in the year ended 31 May 2021 towards fixed assets for charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	18,094	996
Resources applied on functional fixed assets	(2,031)	-
Net resources available to fund charitable activities	<u>16,063</u>	<u>996</u>

The notes attached on pages 11 to 18 form an integral part of these accounts.

Christ Light Assemblies - Statement of financial activities for the year ended 31 May 2021

Movements in revenue and capital funds for the year ended 31 May 2021

Revenue accumulated funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Last year Total funds 2020 £
Accumulated funds brought forward	3,395	-	3,395	2,399
Recognised gains and losses before transfers	18,094	-	18,094	996
	<u>21,489</u>	<u>-</u>	<u>21,489</u>	<u>3,395</u>
Closing revenue funds	<u>21,489</u>	<u>-</u>	<u>21,489</u>	<u>3,395</u>
Summary of funds	Unrestricted and Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Last year Total funds 2020 £
Revenue accumulated funds	21,489	-	21,489	3,395
Total funds	<u>21,489</u>	<u>-</u>	<u>21,489</u>	<u>3,395</u>

Income and expenditure account for the year ended 31 May 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	45,950	15,290
Gross income in the year including exceptional items	<u>45,950</u>	<u>15,290</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	26,893	14,189
Depreciation and amortisation	613	105
Governance costs	350	-
Total expenditure in the year	<u>27,856</u>	<u>14,294</u>
Retained surplus for the financial year	<u>18,094</u>	<u>996</u>

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the income and expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 18 form an integral part of these accounts.

Christ Light Assemblies - Balance sheet as at 31 May 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	1,524	106
Total fixed assets		<u>1,524</u>	<u>106</u>
Current assets			
Debtors	4	3,470	4,670
Cash at bank and in hand		19,643	1,465
Total current assets		<u>23,113</u>	<u>6,135</u>
Creditors: amounts falling due within one year	5	<u>(3,147)</u>	<u>(2,846)</u>
Net current assets		19,966	3,289
The total net assets of the charity		<u>21,489</u>	<u>3,395</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Unrestricted revenue funds	6	21,489	3,395
Total charity funds		<u>21,489</u>	<u>3,395</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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



Pastor Oladipo Olagunju

Trustee

Approved by the board of trustees on 2 July 2021

The notes attached on pages 11 to 18 form an integral part of these accounts.

Christ Light Assemblies

Notes to the accounts for the year ended 31 May 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

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Notes to the accounts for the year ended 31 May 2021

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. The cost of minor additions or those costing below £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Church equipment	20% straight line
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	613	105

3 Tangible fixed assets

<i>Current year</i>	Land and buildings	Church equipment	Motor vehicles	Total
Cost	£	£	£	£
At 1 June 2020	-	526	-	526
Additions	-	2,031	-	2,031
At 31 May 2021	-	2,557	-	2,557
Depreciation				
At 1 June 2020	-	420	-	420
Charge for the year	-	613	-	613
At 31 May 2021	-	1,033	-	1,033
Net book value				
At 31 May 2021	-	1,524	-	1,524
At 31 May 2020	-	106	-	106

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Notes to the accounts for the year ended 31 May 2021

4 Debtors

	2021 £	2020 £
Other debtors	3,470	4,670

5 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	737	-
Accruals	350	786
Other creditors	2,060	2,060
	3,147	2,846

6 Income and expenditure account summary

	2021 £	2020 £
At 1 June 2020	3,395	2,399
Transfers in for the year	-	-
At 1 June 2020	3,395	2,399
Surplus after tax for the year	18,094	996
At 31 May 2021	21,489	3,395

7 Particulars of how particular funds are represented by assets and liabilities

At 31 May 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,524	-	-	1,524
Current assets	23,113	-	-	23,113
Current liabilities	(3,147)	-	-	(3,147)
	21,490	-	-	21,490

At 1 June 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	106	-	-	106
Current assets	6,135	-	-	6,135
Current liabilities	(2,846)	-	-	(2,846)
	3,395	-	-	3,395

	Funds brought forward from 2020 £	Movement in funds in 2021 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
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Unrestricted and designated funds:-

Unrestricted revenue funds	3,395	18,094	-	21,489
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Total unrestricted and designated funds

	3,395	18,094	-	21,489
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Christ Light Assemblies

Notes to the accounts for the year ended 31 May 2021

8 Analysis of movements in funds over the year

	Income	Expenditure	Other gains & losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	45,950	(27,856)	-	18,094
	<u>45,950</u>	<u>(27,856)</u>	<u>-</u>	<u>18,094</u>

Christ Light Assemblies

Detailed analysis of income and expenditure for the year ended 31 May 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

9 Donations, grants and legacies

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	26,200	-	26,200	15,290
Total donations and gifts from individuals	26,200	-	26,200	15,290

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior year analysis

	Prior year Unrestricted funds 2020 £	Prior year Restricted funds 2020 £	Prior year Total funds 2020 £
Prior year	15,290	-	15,290

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Revenue grants from government and public bodies				
London Borough of Bexley	10,000	-	10,000	-
Covid 19 Response	9,750	-	9,750	-
Total public sector revenue grants	19,750	-	19,750	-

	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Current year				
Total donations, grants and legacies	45,950	-	45,950	15,290

Christ Light Assemblies

Detailed analysis of income and expenditure for the year ended 31 May 2021 as required by the SORP 2015

10 Expenditure on charitable activities - Direct spending

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds #REF! #REF!
Temporary staff - Charitable activities	-	-	-	625
Travel and subsistence - charitable activities	840	-	840	-
Honorarium	700	-	700	634
Church anniversary	-	-	-	786
Total direct spending	1,540	-	1,540	2,045

11 Expenditure on charitable activities- Grant funding of activities

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Grants made to individuals	14,923	-	14,923	134
Grants made to organisations	3,861	-	3,861	440
Total grantmaking costs	18,784	-	18,784	574

Breakdown of grants made to organisations

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £
United Christian B	240	-	240
Ashburnhan C Trust	384	-	384
D Way Mission Services	3,237	-	3,237
	3,861	-	3,861

	2021 £	2020 £
Included in the above amounts were payments made under gift aid	549	4,710

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Detailed analysis of income and expenditure for the year ended 31 May 2021 as required by the SORP 2015

<i>Prior year</i>	Prior year Unrestricted funds 2020 £	Prior year Restricted funds 2020 £	Prior year Total funds 2020 £
Grants made to individuals	134	-	134
Grants made to organisations	440	-	440
Total grantmaking costs	574	-	574

Breakdown of grants made to organisations

<i>Prior year</i>	Prior year Unrestricted funds 2020 £	Prior year Restricted funds 2020 £	Prior year Total funds 2020 £
United Christian B	240	-	240
Ashburnham C Trust	200	-	200
	440	-	440

12 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Volunteer costs				
Travel and subsistence - Volunteers	-	-	-	145
Premises expenses				
Rates and water charges	144	-	144	-
Room hire	3,300	-	3,300	7,912
Administrative overheads				
Telephone, fax and internet	638	-	638	1,272
Postage	24	-	24	80
Stationery and printing	896	-	896	-
Sundry expenses	1,352	-	1,352	1,111
Information and publications	-	-	-	350
Equipment, repairs, expenses and maintenance	70	-	70	543
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	68	-	68	157
Financial costs				
Bank charges	77	-	77	-
Depreciation & amortisation	613	-	613	105
Support costs	7,182	-	7,182	11,675

All the expenditure in the prior year was unrestricted.

Christ Light Assemblies

Detailed analysis of income and expenditure for the year ended 31 May 2021 as required by the SORP 2015

13 Other expenditure - governance costs

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Independent examiner's fees	350	-	350	350
Total governance costs	350	-	350	350

14 Total charitable expenditure

<i>Current year</i>	Current year Unrestricted funds 2021 £	Current year Restricted funds 2021 £	Current year Total funds 2021 £	Prior year Total funds 2020 £
Total direct spending	1,540	-	1,540	2,045
Total grantmaking costs	18,784	-	18,784	574
Total support costs	7,182	-	7,182	11,675
Total charitable expenditure	27,506	-	27,506	14,294

All the expenditure in the prior year was unrestricted.