

Christ Light Assemblies

Report and Accounts

31 May 2025

Company Registration Number - 06603745

The Charity Registration Number is - 1137892

# **Christ Light Assemblies**

## **Report and accounts for the year ended 31 May 2025**

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## **Christ Light Assemblies**

Company Registration Number - 06603745

### **Trustees' annual report for the year ended 31 May 2025**

The trustees present their report and accounts for the year ended 31 May 2025

#### **Reference and administrative details**

##### ***The charity names -***

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 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 Acts. 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:-**

2 Cross Street

Erith, Kent

DA8 1RB

Telephone: +447988374101

Email Address: [info@classchurch.com](mailto:info@classchurch.com) Web address: [www.classchurch.com](http://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

Jabulani N Mabena

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 2025**

#### ***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 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.

## Christ Light Assemblies

Company Registration Number - 06603745

### Trustees' annual report for the year ended 31 May 2025

#### Structure, governance and management of the charity

##### Method of appointment or election of 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.

##### Policies adopted for the induction and training of trustees

Present employees of the charity are voluntary workers. The trustees are responsible for making all decisions regarding allocation of fund and activities.

##### 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 charity's bankers and advisors

<b>Bankers</b>	Natwest Bank
<b>Accountants</b>	Crownwise Consult Ltd 1A Town Square Erith Kent DA8 1RE

#### Financial review

##### The financial position of the charity at 31 May 2025

The financial position of the charity at 31 May 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<b>2,568</b>	<b>(15,177)</b>
Unrestricted revenue funds available for the general purposes of the charity	3,044	476
<b>Total unrestricted funds</b>	<b>3,044</b>	<b>476</b>

##### Review of transactions and financial position

During the year, income of £74,906 (23,533 in 2024) 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 £2,568 (deficit of £15,177 in 2024). The value of Christ Light Assemblies net assets as at 31st May 2025 is £3,044 ( £476 in 2024).

## **Christ Light Assemblies**

Company Registration Number - 06603745

### **Trustees' annual report for the year ended 31 May 2025**

#### **The major risks 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 directors'/ 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.

## **Christ Light Assemblies**

Company Registration Number - 06603745

### **Trustees' annual report for the year ended 31 May 2025**

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.


### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 8 to 18.

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 27 August 2025.

A handwritten signature in black ink, appearing to read 'Olagunju', with a large, stylized initial 'O'.

Pastor Oladipo Olagunju  
Director / 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 2025**

I report to the trustees on my examination of the financial statements of the charitable company on pages 8 to 11 for the year ended 31 May 2025 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 pages 12 to 18.

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

As described on page 5, you, the charitable company'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.

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.



## **Christ Light Assemblies**

### **Report of the independent examiner to the trustees of the charitable company on the accounts for the year ended 31 May 2025**

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;

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 27 August 2025

**Christ Light Assemblies - Statement of financial activities for the year ended 31 May 2025**

***Statement of financial activities (including the income and expenditure account for the year ended 31 May 2025, as required by the Companies Act 2006)***

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
<b>Income &amp; endowments from:</b>				
Donations	74,906	-	<b>74,906</b>	23,533
<b>Total income</b>	<b>74,906</b>	<b>-</b>	<b>74,906</b>	<b>23,533</b>
<b>Expenditure on:</b>				
Charitable activities	72,338	-	<b>72,338</b>	38,710
<b>Total expenditure</b>	<b>72,338</b>	<b>-</b>	<b>72,338</b>	<b>38,710</b>
<b>Net movement in funds</b>	<b>2,568</b>	<b>-</b>	<b>2,568</b>	<b>(15,177)</b>
<b>Total funds brought forward</b>	<b>476</b>	<b>-</b>	<b>476</b>	<b>15,653</b>
<b>Total funds carried forward</b>	<b>3,044</b>	<b>-</b>	<b>3,044</b>	<b>476</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

**The notes attached on pages 12 to 18 form an integral part of these accounts.**

**Christ Light Assemblies - Statement of financial activities for the year ended 31 May 2025**

**Christ Light Assemblies - Resources applied in the year ended 31 May 2025 towards fixed assets for Charity use:-**

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	2,568	(15,177)
<b>Net resources available to fund charitable activities</b>	<b>2,568</b>	<b>(15,177)</b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**Movements in revenue and capital funds for the year ended 31 May 2025**

**Revenue accumulated funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last year Total funds 2024 £
Accumulated funds brought forward	476	-	476	15,653
Recognised gains and losses before transfers	2,568	-	2,568	(15,177)
	<b>3,044</b>	<b>-</b>	<b>3,044</b>	<b>476</b>
<b>Closing revenue funds</b>	<b>3,044</b>	<b>-</b>	<b>3,044</b>	<b>476</b>

**Summary of funds**

	Unrestricted and Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last year Total funds 2024 £
Revenue accumulated funds	3,044	-	3,044	476
<b>Total funds</b>	<b>3,044</b>	<b>-</b>	<b>3,044</b>	<b>476</b>

The notes attached on pages 12 to 18 form an integral part of these accounts.

**Christ Light Assemblies - Statement of financial activities for the year ended 31 May 2025**

**Christ Light Assemblies**

**Income and Expenditure Account for the year ended 31 May 2025 as required by the Companies Act 2006**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><i>Income</i></b>		
Income from operations	72,072	23,533
Refunds from HMRC on gift aided donations	2,834	-
<b>Gross income in the year before exceptional items</b>	<b>74,906</b>	<b>23,533</b>
<b>Gross income in the year including exceptional items</b>	<b>74,906</b>	<b>23,533</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	71,787	37,849
Depreciation and amortisation	201	511
Governance costs	350	350
<b>Total expenditure in the year</b>	<b>72,338</b>	<b>38,710</b>
<b>Net income before tax in the financial year</b>	<b>2,568</b>	<b>(15,177)</b>
<b>Net income after tax in the financial year</b>	<b>2,568</b>	<b>(15,177)</b>
<b>Retained surplus for the financial year</b>	<b>2,568</b>	<b>(15,177)</b>

All activities derive from continuing operations

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 12 to 18 form an integral part of these accounts.**

## Christ Light Assemblies - Balance Sheet as at 31 May 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	3	-	201
<b>Current assets</b>			
Debtors	4	3,354	3,354
Cash at bank and in hand		2,773	1,012
<b>Total current assets</b>		<u>6,127</u>	<u>4,366</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(3,083)</u>	<u>(4,090)</u>
<b>Net current assets</b>		3,044	275
<b>The total net assets of the charity</b>		<u><b>3,044</b></u>	<u><b>476</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted revenue funds	8	3,044	476
		<u>3,044</u>	<u>476</u>
<b>Total charity funds</b>		<u><b>3,044</b></u>	<u><b>476</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..


The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The charity is subject to independent examination under charity legislation, and the report of the independent examiner is on page 6.

The 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.



**Pastor Oladipo Olagunju**

Director/Trustee

Approved by the board of trustees on 27 August 2025

The notes attached on pages 12 to 18 form an integral part of these accounts.

# Christ Light Assemblies

## Notes to the accounts for the year ended 31 May 2025

### 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 has been done to accord with current best practice.

#### *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.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, 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.

# Christ Light Assemblies

## Notes to the accounts for the year ended 31 May 2025

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.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

### 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.

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.

### Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### Financial instruments including cash and bank balances

If cash and bank balances are the only assets other than debtors, creditors and provisions, and current asset investments, 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.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

## Christ Light Assemblies

### Notes to the accounts for the year ended 31 May 2025

#### 2 Net surplus before tax in the financial year

	2025	2024
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	201	511
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#### 3 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 June 2024	-	2,557	-	2,557
Additions	-	-	-	-
<b>At 31 May 2025</b>	<b>-</b>	<b>2,557</b>	<b>-</b>	<b>2,557</b>
<b>Depreciation</b>				
At 1 June 2024	-	2,356	-	2,356
Charge for the year	-	201	-	201
<b>At 31 May 2025</b>	<b>-</b>	<b>2,557</b>	<b>-</b>	<b>2,557</b>
<b>Net book value</b>				
<b>At 31 May 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 31 May 2024</b>	<b>-</b>	<b>201</b>	<b>-</b>	<b>201</b>

#### 4 Debtors

	2025	2024
	£	£
Other debtors	3,354	3,354

#### 5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	654	735
PAYE, NIC VAT and other taxes	369	1,295
Other creditors	2,060	2,060
	<b>3,083</b>	<b>4,090</b>

#### 6 Income and Expenditure account summary

	2025	2024
	£	£
<b>At 1 June 2024</b>	476	15,653
Surplus after tax for the year	2,568	(15,177)
<b>At 31 May 2025</b>	<b>3,044</b>	<b>476</b>



## Christ Light Assemblies

### Notes to the accounts for the year ended 31 May 2025

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

At 31 May 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-	-
Current assets	6,127	-	-	6,127
Current liabilities	(3,083)	-	-	(3,083)
	<b>3,044</b>	<b>-</b>	<b>-</b>	<b>3,044</b>

At 1 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	201	-	-	201
Current assets	4,366	-	-	4,366
Current liabilities	(4,091)	-	-	(4,091)
	<b>476</b>	<b>-</b>	<b>-</b>	<b>476</b>

#### 8 Change in total funds over the year as shown in Note 7 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted revenue funds	476	2,568	-	3,044
<b>Total unrestricted and designated funds</b>	<b>476</b>	<b>2,568</b>	<b>-</b>	<b>3,044</b>
<b>Total charity funds</b>	<b>476</b>	<b>2,568</b>	<b>-</b>	<b>3,044</b>

#### 9 Analysis of movements in funds over the year as shown in Note 8

	Income 2025 £	Expenditure 2025 £	Other Gains & Losses 2025 £	Movement in funds 2025 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted revenue funds	74,906	(72,338)	-	2,568
	<b>74,906</b>	<b>(72,338)</b>	<b>-</b>	<b>2,568</b>

## Christ Light Assemblies

Detailed analysis of income and expenditure for the year ended 31 May 2025 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 10 Donations, Grants and Legacies

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	72,072	-	<b>72,072</b>	23,533
Refunds from HMRC on gift aided donations	2,834	-	<b>2,834</b>	-
<b>Total donations and gifts from individuals</b>	<b>74,906</b>	<b>-</b>	<b>74,906</b>	<b>23,533</b>

### 11 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Gross wages and salaries - charitable activities	56,394	-	<b>56,394</b>	<b>12,880</b>
Employers' NI - Charitable activities	-	-	-	<b>522</b>
Defined benefit pension costs - charitable activities	2,387	-	<b>2,387</b>	<b>290</b>
Travel and subsistence - Charitable activities	1,283	-	<b>1,283</b>	<b>1,150</b>
Honorarium	1,271	-	<b>1,271</b>	<b>1,084</b>
Events	452	-	<b>452</b>	<b>1,891</b>
<b>Total direct spending</b>	<b>61,787</b>	<b>-</b>	<b>61,787</b>	<b>17,817</b>

### 12 Expenditure on charitable activities- Grant funding of activities

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Grants made to individuals	5,453	-	<b>5,453</b>	<b>8,418</b>
Grants made to organisations	665	-	<b>665</b>	<b>540</b>
<b>Total grantmaking costs</b>	<b>6,118</b>	<b>-</b>	<b>6,118</b>	<b>8,958</b>

## Christ Light Assemblies

Detailed analysis of income and expenditure for the year ended 31 May 2025 as required by the SORP 2015

### 13 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
<b>Volunteer costs</b>				
Motor expenses - volunteers	693	-	693	-
<b>Premises expenses</b>				
Rates and water charges	-	-	-	97
Room Hire	1,240	-	1,240	2,105
Light heat and power	268	-	268	131
Cleaning and waste management	223	-	223	100
<b>Administrative overheads</b>				
Telephone, fax and internet	246	-	246	197
Postage	-	-	-	107
Stationery and printing	581	-	581	19
Information and publications	-	-	-	150
Equipment expenses	288	-	288	1,332
Visa administration expenses	-	-	-	5,852
Insurance	-	-	-	325
Software	60	-	60	625
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Consultancy fees	-	-	-	-
Other legal and professional	283	-	283	34
<b>Financial costs</b>				
Depreciation total for the period	201	-	201	511
Bank interest payable	-	-	-	-
<b>Total support costs - Current year</b>	<b>4,083</b>	<b>-</b>	<b>4,083</b>	<b>11,585</b>

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

### 14 Other expenditure - governance costs

<i>Current Year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
Independent examiner's fees	350	-	350	350
<b>Total governance costs</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>350</b>

## Christ Light Assemblies

Detailed analysis of income and expenditure for the year ended 31 May 2025 as required by the SORP 2015

### 15 Total charitable expenditure

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Total direct spending	61,787	-	61,787	17,817
Total grantmaking costs	6,118	-	6,118	8,958
Total support costs	4,083	-	4,083	11,585
Total governance costs	350	-	350	350
<b>Total charitable expenditure</b>	<b>72,338</b>	<b>-</b>	<b>72,338</b>	<b>38,710</b>