

Goshen Light Church

Report and Accounts

31 May 2025

Company Registration Number - 08057995
The Charity Registration Number is - 1151577

Goshen Light Church

Report and accounts for the year ended 31 May 2025

Contents

	Page
Charity information	1
Trustees' annual report	2 - 7
Independent accountant's report	8 - 9
<i>Funds statements:-</i>	
Statement of financial activities	10
Movements in funds	11
Income and expenditure account	11
Summary of funds	11
Balance sheet	12
Notes to the accounts	13

Goshen Light Church

Company Registration Number - 08057995

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 name.

The legal name of the charity is:- Goshen Light Church.

The charity is also known by its operating name, Goshen Light Church.

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 1151577.

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

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

6 McArthur Terrace

Charlton Park Road, London

SE7 8HZ

Telephone: 447939251907

Email Address: hobasa@yahoo.com

Web address: www.goshenlight.org

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

The following persons served as trustees during the year ended 31 May 2025 :-

Sola Rosemary Obasa

Mr Hezekiah Olumuyiwa Obasa

The trustees are all individuals.

Goshen Light Church

Company Registration Number - 08057995

Trustees' annual report for the year ended 31 May 2025

Goshen Light Church

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

Our aims and objective

The company is a charity with a primary objective to reachout to people about the Christian faith with focus within Bexley and South East London.

Purpose and aims

The objects of the charity are: ☐

a) To advance the Christian faith in accordance with the statement of belief appearing in the schedule hereto in London and such other parts of the United Kingdom or the world as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust.

☐

b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Ensuring and work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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

Our main objectives for the year continued to be the advancement of the Christian religion and to strive to improve the living condition of the needy. The strategies we applied to meet these objectives included:

1. Provision of weekly church services on Wednesday and Sunday to minister to the physical, spiritual and material needs of the congregation.
2. Provision of special events and meetings to meet the specific needs of target groups in the church such as men, women, youth and children.
3. Focusing on the material needs of certain members undergoing difficult financial situations.
4. Working with other Christian agencies and churches in London to advance the preaching of the Gospel.
5. Provision of pastoral care for the members and other members of the community.

Goshen Light Church

Company Registration Number - 08057995

Trustees' annual report for the year ended 31 May 2025

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

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the Christian religion and the relief of poverty and sickness.

a. Ministering every week to the spiritual needs of the people through Bible study, prayer meetings, counselling sessions and healing meetings.

b. Our focus as a ministry and church is the outreach for souls.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the members in our services giving specific consideration to the seekers or new comers in our midst who may not necessarily have a church background and as such may not understand the processes and procedures of Christianity.

We have also helped relieve poverty and hardship amongst both regular and irregular congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

The methods used to recruit and appoint new charity trustees.

The trustees who are also charity trustees for the purposes of charity law are in charge of the strategic direction of the charitable trust. Under the requirements of the Declaration of Trust the trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All trustees give their time voluntarily and receive no benefits from the charity.

Due to the nature of church work, trustees appointed have been so selected on the basis of their faith, strength of character, skills set in the area of business management and growth and commitment to the vision of the charity.

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.

Goshen Light Church

Company Registration Number - 08057995

Trustees' annual report for the year ended 31 May 2025

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

Most trustees are already familiar with the practical work of the charity having been friends of the church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the church in order to understand the offerings of the church and its market.

Additionally new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions would be jointly led by the Chair of trustees and the Chief Executive or Senior Pastor of the charity and cover:

- o The obligations of trustees
- o The main documents which set out the operational framework for the charity including the declaration of trust
- o Resourcing and the current financial position as set out in the latest published accounts
- o Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

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.

How the charity makes decisions and how decisions are delegated.

New trustees are elected on the basis of the contribution that they 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.

Goshen Light Church

Company Registration Number - 08057995

Trustees' annual report for the year ended 31 May 2025

The charity' bankers and advisors

Banker	NatWest Bank Plc 1-7 Powis Street London SE18 6LE
Accountant	Crownwise Consult Ltd Unit 13E, First Floor Office 27 Erith Town Centre Erith London

Financial review

The charity's financial position at the end of the year ended 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:-

	2025 £	2024 £
Net income	(7,944)	7,331
Unrestricted revenue funds available for the general purposes of the charity	5,479	8,220
Total funds	5,479	8,222

Financial review of the position at the reporting date, 31 May 2025 .

During the period, a total income of £26,561 (£53,892 in 2024) was received from voluntary donations and gift aid. The net movement in funds for the period as shown in the statement of financial activities, for the period was a loss of £7,944 (surplus of £7,331 in 2024). The value of Goshen Light Church net assets as at 31st May 2024 is £5,479 (£8,222 in 2024).

The board of trustees is satisfied that the charities assets are available and adequate to fulfill its obligations in respect of each fund.

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 againseexposures to the major risks.

Details of the independent examiner

Adeniyi Zaccheus
Member of Chartered Certified Accountant
Unit 13E, First Floor Office
27 Town Centre
Erith, London
DA8 1RE

Goshen Light Church

Company Registration Number - 08057995

Trustees' annual report for the year ended 31 May 2025

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 :-

- 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;
- 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.

Goshen Light Church

Company Registration Number - 08057995

Trustees' annual report for the year ended 31 May 2025**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 10 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 12 February 2026.



Mr Hezekiah Olumuyiwa Obasa
Director and Trustee

Goshen Light Church

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 10 to 18 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 page 13.

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

As described on page 6 - 7, 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

Goshen Light Church

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

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
Unit 13E, First Floor Office
27 Town Centre
Erith
London
DA8 1SE

This report was signed on 12 February 2026

Goshen Light Church - 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
	£	£	£	£
Income & endowments from:				
Donations	26,561	-	26,561	53,892
Total income	26,561	-	26,561	53,892
Expenditure on:				
Charitable activities	34,505	-	34,505	46,561
Total expenditure	34,505	-	34,505	46,561
Net income for the year	(7,944)	-	(7,944)	7,331
Transfers between funds	5,201	-	5,201	-
Net movement in funds	(2,743)	-	(2,743)	7,331
Reconciliation of funds:-				
Total funds brought forward	8,222	-	8,222	891
Total funds carried forward	5,479	-	5,479	8,222

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

All activities derive from continuing operations

Goshen Light Church - 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	(2,743)	7,331
Resources applied on functional fixed assets	(10,379)	-
Net resources available to fund charitable activities	(13,122)	7,331

The notes attached on pages 13 to 18 form an integral part of these accounts.

Goshen Light Church - Statement of financial activities for the year ended 31 May 2025.

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	8,220	-	8,220	889
Recognised gains and losses before transfers	(7,944)	-	(7,944)	7,331
	276	-	276	8,220
(From)/To unrestricted revenue funds	5,203	-	5,203	-
Closing revenue funds	5,479	-	5,479	8,220
Summary of funds	Unrestricted and Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last Year Total funds 2024 £
Revenue accumulated funds	5,479	-	5,479	8,220

**Goshen Light Church
Income and expenditure account for the year ended 31 May 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	26,561	40,983
Refunds from HMRC on gift aided donations	-	12,909
Gross income in the year before exceptional items	26,561	53,892
Gross income in the year including exceptional items	26,561	53,892
Expenditure		
Charitable expenditure, excluding depreciation	29,798	40,172
Depreciation	4,057	2,500
Governance costs	650	3,889
Total expenditure in the year	34,505	46,561
Net income before tax in the financial year	(7,944)	7,331
Retained surplus for the financial year	(7,944)	7,331

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 13 to 18 form an integral part of these accounts.

Goshen Light Church - Balance Sheet as at 31 May 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	2	13,822	7,500
Total fixed assets		<u>13,822</u>	<u>7,500</u>
Current assets			
Debtors	3	-	-
Cash at bank and in hand		1,839	722
Total current assets		<u>1,839</u>	<u>722</u>
Creditors: amounts falling due within one year	4	<u>(3,312)</u>	<u>-</u>
Net current assets		(1,473)	722
Net assets		<u>12,349</u>	<u>8,222</u>
Creditors: amounts falling due after more than one year	5	(6,870)	-
The total net assets of the charity		<u>5,479</u>	<u>8,222</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Unrestricted funds			
Called up share capital		-	2
Unrestricted revenue funds	8	5,479	8,220
Total charity funds		<u>5,479</u>	<u>8,220</u>

For the year ending 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 8.

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.



Mr Hezekiah Olumuyiwa Obasa
Trustee

Approved by the board of trustees on 12 February 2026

The notes attached on pages 13 to 18 form an integral part of these accounts.

Goshen Light Church

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 recognition

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.

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

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
Motor vehicles	15 % straight line

Debtors

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

Goshen Light Church

Notes to the Accounts for the year ended 31 May 2025

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. □

Fund Accounting

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

2 Tangible fixed assets

<i>Current year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 June 2024	-	10,000	-	10,000
Additions	-	-	10,379	10,379
At 31 May 2025	-	10,000	10,379	20,379
Depreciation				
At 1 June 2024	-	2,500	-	2,500
Charge for the year	-	2,500	1,557	4,057
At 31 May 2025	-	5,000	1,557	6,557
Net book value				
At 31 May 2025	-	5,000	8,822	13,822
At 31 May 2024	-	7,500	-	7,500

3 Debtors

	2025	2024
	£	£
Trade debtors	-	-

4 Creditors: amounts falling due within one year

	2025	2024
	£	£
Finance lease and HP contracts	2,662	-
Other creditors	650	-
	3,312	-

5 Creditors: amounts falling due after one year

	2025	2024
	£	£
Finance lease and HP contracts	6,870	-
	6,870	-

6 Income and expenditure account summary

	2025	2024
	£	£
At 1 June 2024	8,220	889
Transfers in for the year	5,203	-
Prior year adjustments	-	-
At 1 June 2024	13,423	889
Surplus after tax for the year	(7,944)	7,331
At 31 May 2025	5,479	8,220

Goshen Light Church

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 £
Current assets	1,839	-	-	1,839
Current liabilities	(3,312)	-	-	(3,312)
	5,479	-	-	5,479

At 1 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Current assets	722	-	-	722
Current liabilities	-	-	-	-
	8,222	-	-	8,222

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 £
Unrestricted and designated funds:-				
Unrestricted revenue funds	8,222	(7,944)	5,203	5,481
Total unrestricted and designated funds	8,222	(7,944)	5,203	5,481
Total charity funds	8,222	(7,944)	5,203	5,481

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 £
Unrestricted and designated funds:-				
Unrestricted revenue funds	26,561	(34,505)	-	(7,944)
	26,561	(34,505)	-	(7,944)

Goshen Light Church

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

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

10 Donations

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	66,416	-	66,416	67,933
Refunds from HMRC on gift aided donations	-	-	-	12,909
Total donations	26,561	-	26,561	53,892

11 Expenditure on charitable activities - Direct spending

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
Travel and Subsistence -	759	-	759	-
Charitable Activities				
Welfare/Church Expenses	3,013	-	3,013	-
Events	1,597	-	1,597	-
Music	4,005	-	4,005	1,470
Total direct spending	9,374	-	9,374	1,470

12 Expenditure on charitable activities- Grant funding of 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
	£	£	£	£
Grants made to individuals	250	-	250	1,056
Grants made to organisations	624	-	624	532
Total grantmaking costs	874	-	874	1,588

Goshen Light Church

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

Breakdown of grants made to organisations

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds
<i>Current year</i>	2025	2025	2025
	£	£	£
LONDONS AIR AMBULA	624	-	624
	624	-	624

13 Support costs for charitable activities

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
<i>Current year</i>	2025	2025	2025	2024
	£	£	£	£
Volunteer costs				
Motor expenses - volunteers	325	-	325	1,919
Premises expenses				
Rent	14,944	-	14,944	17,038
Light heat and power	100	-	100	-
Cleaning and waste management	-	-	-	80
Administrative overheads				
Telephone, fax and internet	2,310	-	2,310	415
Postage	12	-	12	-
Stationery and printing	92	-	92	-
Equipment expenses	310	-	310	-
Advertising and marketing	-	-	-	130
Insurance	518	-	518	527
Sundry expenses	-	-	-	16,970
Equipment,repairs,expenses and maintenance	49	-	49	-
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	882	-	882	35
Financial costs				
Bank charges	8	-	8	-
Depreciation	4,057	-	4,057	2,500
Total support costs - Current year	23,607	-	23,607	39,614

Goshen Light Church

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

14 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	9,374	-	9,374	1,470
Total grantmaking costs	874	-	874	1,588
Total support costs	23,607	-	23,607	39,614
Total charitable expenditure	34,505	-	34,505	46,561