

# THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY

England & Wales · Charity number 1169464

## Details

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**Other names** RCCG SHINING LIGHT ASSEMBLY

**Status** Registered

**Legal form** Charitable company

**Company number** [09693927](#)

**Registered** 2016-10-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 6 Ramscroft Close  
Edmonton  
London  
N9 9JY

**Phone** 02083609806

**Email** [SHININGLIGHTASSEMBLY.75@OUTLOOK.COM](mailto:SHININGLIGHTASSEMBLY.75@OUTLOOK.COM)

**Website** [www.rccgshininglightassembly.org](http://www.rccgshininglightassembly.org)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") WHICH ARE TO BE CARRIED OUT FOR THE PUBLIC BENEFIT IS:THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE.

**Activities:** Religious Activities. Holding Church Services on Sundays, Bible Study on Tuesdays and Prayers meetings on Fridays

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

- City Of London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£26,906	£26,381	-	-
2024-12-31	£26,417	£27,253	-	-
2023-12-31	£25,043	£25,050	-	-
2022-12-31	£26,658	£22,104	-	-
2021-12-31	£26,596	£22,648	-	-
2020-12-31	£23,997	£17,146	-	-

## Trustees

Name	Role	Appointed
<b>IDOWU OLATUNDE OLUKAYODE TALABI</b>	Chair	2018-01-02
PAT HAWA EYIU HEMMINGS-SAGUE		2018-01-02
SOLOMON ADEMOLA CASTANO		2018-01-02

**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

England & Wales - Charity number 1169464

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# Accounts

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Company registration number: 09693927  
Charity registration number: 1169464

**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

## The Redeemed Christian Church of God Shining Light Assembly Contents

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**The Redeemed Christian Church of God Shining Light Assembly  
Company No. 09693927  
Trustees' Report For The Year Ended 31 December 2025**

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The trustees present their report and the financial statements for the year ended 31 December 2025.

**Objectives and Activities**

**Aims and Objectives**

Preaching the gospel of Jesus Christ

**Reference and Administrative Details**

**Trustees**

Mr Solomon Castano  
Pat Hemmings-Sague  
Mr Idowu Talabi

**Company Secretary**

Pastor Echika Uzoeto

**Charity Number**

1169464

**Company Number**

09693927

**Independent Examiner**

JKO Accounting  
JKO ACCOUNTING  
216 Bude Crescent  
Stevenage  
SG1 2QX

**The Redeemed Christian Church of God Shining Light Assembly  
Trustees' Report (continued)  
For The Year Ended 31 December 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Pat Hemmings-Sague

Trustee

11/06/2026

**The Redeemed Christian Church of God Shining Light Assembly**  
**Independent Examiner's Report to the Trustees of The Redeemed Christian Church of God**  
**Shining Light Assembly**  
**For The Year Ended 31 December 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JKO Accounting  
11/06/2026  
216 Bude Crescent  
Stevenage  
SG1 2QX

**The Redeemed Christian Church of God Shining Light Assembly  
Statement of Financial Activities (including Income and Expenditure Account)  
For The Year Ended 31 December 2025**

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		2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	26,043	25,324
Other	<b>4</b>	863	1,093
		26,906	26,417
<b>EXPENDITURE ON:</b>			
Raising funds	<b>6</b>	(26,381)	(27,254)
Charitable activities:	<b>6</b>		
<b>NET INCOME/(EXPENDITURE)</b>		525	(837)
Other gains		-	43,329
<b>NET MOVEMENT IN FUNDS</b>		525	42,492
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		42,492	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	43,017	42,492

The notes on pages 6 to 9 form part of these financial statements.

**The Redeemed Christian Church of God Shining Light Assembly**  
**Balance Sheet**  
**As At 31 December 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>10</b>	1	1,547
		1	1,547
<b>CURRENT ASSETS</b>			
Debtors	<b>11</b>	5,650	4,650
Cash at bank and in hand		38,167	37,596
		43,817	42,246
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>12</b>	(801)	(1,301)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		43,016	40,945
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		43,017	42,492
<b>NET ASSETS</b>		43,017	42,492
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		43,017	42,492
<b>TOTAL FUNDS</b>	<b>13</b>	43,017	42,492

For the year ending 31 December 2025 the charitable 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 Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act 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.

On behalf of the board

Pat Hemmings-Sague

Trustee

11/06/2026

The notes on pages 6 to 9 form part of these financial statements.

**The Redeemed Christian Church of God Shining Light Assembly  
Notes to the Financial Statements  
For The Year Ended 31 December 2025**

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**1. General Information**

The Redeemed Christian Church of God Shining Light Assembly is a company limited by guarantee, incorporated in England & Wales, registered number 09693927 and registered charity number 1169464. The registered office is .

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Incoming resources shall be voluntary donations from members in form of Offerings, Tithes, Thanksgiving and other donations.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the statement of financial activities over its estimated economic life of .... years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25%
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**2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Other	26,043	25,324

**4. Other Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Interest Income	863	1,093

**The Redeemed Christian Church of God Shining Light Assembly**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

**5. Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	1,546	1,546

**6. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 7)	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
Raising funds	12,184	14,197	26,381

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 7)	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
Raising funds	14,685	12,569	27,254

**7. Support Costs**

	<b>2025</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	5,280
General administration	7,371
Depreciation	1,546
	14,197

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	3,980
General administration	7,043
Depreciation	1,546
	12,569

**8. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**The Redeemed Christian Church of God Shining Light Assembly**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

**9. Intangible Assets**

	<b>Goodwill</b> <b>£</b>
<b>Cost</b>	
As at 1 January 2025	500
As at 31 December 2025	500
<b>Amortisation</b>	
As at 1 January 2025	500
As at 31 December 2025	500
<b>Net Book Value</b>	
As at 31 December 2025	-
As at 1 January 2025	-

**10. Tangible Assets**

	<b>Fixtures &amp; Fittings</b> <b>£</b>
<b>Cost</b>	
As at 1 January 2025	14,441
As at 31 December 2025	14,441
<b>Depreciation</b>	
As at 1 January 2025	12,894
Provided during the period	1,546
As at 31 December 2025	14,440
<b>Net Book Value</b>	
As at 31 December 2025	1
As at 1 January 2025	1,547

**11. Debtors**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Due within one year</b>		
Other debtors	5,650	4,650

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Trade creditors	1	1
Other creditors	350	350
Accruals and deferred income	450	950
	801	1,301

**The Redeemed Christian Church of God Shining Light Assembly**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

**13. Movement in Funds**

	<b>As at 1 January 2025</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	42,492	26,906	(26,381)	43,017
<b>Total funds</b>	<u>42,492</u>	<u>26,906</u>	<u>(26,381)</u>	<u>43,017</u>

	<b>As at 1 January 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains and losses</b>	<b>As at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	-	26,417	(27,254)	43,329	42,492
<b>Total funds</b>	<u>-</u>	<u>26,417</u>	<u>(27,254)</u>	<u>43,329</u>	<u>42,492</u>

**14. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

<b>2025</b>	<b>2024</b>
<b>£</b>	<b>£</b>
<u>                    </u>	<u>                    </u>

**15. Related Party Disclosures**

**16. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**The Redeemed Christian Church of God Shining Light Assembly**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Offerings	7,749	6,214
Tithe	17,889	18,344
Thanksgiving	345	239
Other Offering	60	527
	26,043	25,324
<b>Other</b>		
Interest Income	863	1,093
	863	1,093
	26,906	26,417
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Central Office Remittance - WEM	(1,800)	(1,650)
FOL - Central Office	(240)	(240)
Members Welfare	(1,074)	(2,104)
Evangelism/ Outreach	(585)	(891)
FP - Central Office	(900)	(900)
Music Ministry	(7,585)	(8,900)
Rent	(5,280)	(3,980)
Repairs, renewals and maintenance	(1,700)	(1,100)
Insurance	(283)	(311)
Printing, postage and stationery	(100)	(93)
Training seminars and workshops	(320)	(1,370)
Telecommunications and data costs	(702)	(452)
Accountancy fees	(950)	(950)
Professional fees	(1,068)	(288)
Subscriptions	(200)	(192)
Bank charges	(90)	(36)
Charitable donations	(658)	(1,250)
Sundry expenses	-	(1)
Sundry type A	(1,300)	(1,000)
Depreciation	(1,546)	(1,546)
	(26,381)	(27,254)
	(26,381)	(27,254)
<b>NET INCOME/(EXPENDITURE)</b>	525	(837)

**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

England & Wales - Charity number 1169464

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# Accounts

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Company registration number: 09693927  
Charity registration number: 1169464

# RCCG SHINING LIGHT ASSEMBLY

Annual Reports and Accounts

for the Year Ended 31 December 2024

Prepared by JKO Accounting

# THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY

## Trustees Report for year ended 31 December 2024

The trustees present their financial statement for the year ended 31 December 2024

The principal activity of the organisation continues to be:  
Propagation of the Gospel according to the teaching of JESUS CHRIST

### Statement of Trustee Responsibilities

The Trustee are required to prepare financial statement that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for that period. In preparing these financial statements, the Trustee are required to:

- \* Select suitable accounting policies and apply them consistently
- \* Make judgements and estimates that are reasonable and prudent
- \* State whether applicable standards and statement of recommended practices have been followed, subject to any material departures disclosed and explained in the statements.
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at anytime the financial position of the project. They are also responsible for the safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mrs Pat Hemmings-Sague

Date: 24th May 2025



RCCG SHINING LIGHT ASSEMBLY		1169464		
Annual accounts for the period				
Period start date	01/01/2024	To	Period end date	31/12/2024

## Section A Statement of financial activities

categories by activity	Guidar	Unrestricted funds	Income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Voluntary Income	S01	26,417	-	-	26,417	25,043
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	26,417	-	-	26,417	25,043
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
Cost of generating voluntary income	S08	22,323	-	-	22,323	21,069
Charitable activities	S09	4,931	-	-	4,931	3,981
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	27,254	-	-	27,254	25,050
<b>Net income/(expenditure) before investment</b>						
	S13	- 837	-	-	- 837	- 7
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	- 837	-	-	- 837	- 7
	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-

**Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

S18

-	-	-	-	-
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Other gains/(losses)

S19

-	-	-	-	-
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**Net movement in funds**

S20

- 837	-	-	- 837	- 7
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**Reconciliation of funds:**

Total funds brought forward

S21

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43,329	-	-	43,329	38,784
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**Total funds carried forward**

S22

42,492	-	-	42,492	43,329
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## Section B

## Balance sheet

	Guidar	Unrestric ted funds £	income funds £	ent funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 6)</b>	B01	1,547	-	-	1,547	3,093
	B02	-	-	-	-	-
	B03	-	-	-	-	-
<b>Investments</b>	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	1,547	-	-	1,547	3,093
<b>Current</b>						
<b>Stocks</b>	B06	-	-	-	-	-
<b>(Note ?)</b>	B07	-	-	-	-	-
<b>Investments in hand (Note 9)</b>	B08	-	-	-	-	-
	B09	37,844	-	-	37,844	38,186
<b>assets</b>	B10	37,844	-	-	37,844	38,186
<b>amounts falling</b>	B11	4,400	-	-	4,400	1,200
<b>assets/(liabilities)</b>	B12	33,444	-	-	33,444	36,986
<b>current liabilities</b>	B13	34,991	-	-	34,991	40,079
<b>amounts falling liabilities</b>	B14	1,300	-	-	1,300	-
	B15	-	-	-	-	-
<b>or liabilities</b>	B16	33,691	-	-	33,691	40,079
<b>Funds of the (Note ?)</b>	B17	-			-	-
<b>Restricted income funds (Note 27)</b>	B18		-		-	-
<b>funds</b>	B19	- 837		-	- 837	- 7
<b>reserve</b>	B20	43,329			43,329	43,336
<b>Total funds</b>	B21	42,492	-	-	42,492	43,329

Signed by one or two trustees on behalf of

Signature	Print Name	Date of approval
	Mrs Pat Hemmings-Sagu	24/05/2025

**Section C****Notes to the accounts**Note 1 **Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice:
- and with\*  the Financial Reporting Standard applicable
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS

\* -Tick as appropriate

**1.2 Going concern**

***not applicable***

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy</i></b>	
<b><i>(iii) the amount of the adjustment for each line affected in</i></b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or</i></b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the</i></b>	

## Notes to the accounts

### Note 2 Accounting policies

#### 2.2 INCOME

***This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional***

		Yes	No	N/a
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:			
	<ul style="list-style-type: none"> <li>the charity becomes entitled to the</li> <li>it is more likely than not that the trustees</li> <li>the monetary value can be measured with</li> </ul>	✓		
<b>Offsetting</b>	liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or	Yes	No	N/a
				✓
<b>Grants and donations</b>	included in the SoFA when the general income recognition criteria	Yes	No	N/a
	grants, income must only be recognised to the extent that the Legacies are included in the SoFA	✓		
<b>Legacies</b>	when receipt is probable, that is, when there has been grant of	Yes	No	N/a
	The charity has received government grants in the reporting period			✓
<b>Government grants</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift	Yes	No	N/a
	The charity has incurred expenditure on support costs.		✓	
<b>Tax reclaims on donations and gifts</b>	The value of any voluntary help received is not included in the accounts but is described in the	Yes	No	N/a
	This is included in the accounts when receipt is probable and the amount	✓	✓	✓
<b>Interest, royalties and dividends</b>	receivable can be measured reliably	Yes	No	N/a
	Membership subscriptions received in the nature of a gift are recognised in			✓
<b>Membership subscriptions</b>	Donations and Legacies	Yes	No	N/a
	Membership subscriptions which gives a member the right to buy	✓		
<b>Settlement of insurance claims</b>	services or other benefits are	Yes	No	N/a
	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to	Yes	No	N/a
<b>Investment gains and losses</b>	unrealised gains or losses on the sale of investments and any gain or loss			✓
		Yes	No	N/a

#### 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation	Yes	No	N/a
	support costs have been allocated	✓		
<b>Governance and support costs</b>	between governance costs and other support. Governance costs comprise	Yes	No	N/a
	support costs involving public functions and have been allocated to activity cost categories on a basis consistent with the use of resources	✓		
		Yes	No	N/a
		✓		

**Grants with performance conditions**

**Grants payable without performance**

**Redundancy cost**

**Deferred income**

**Creditors**

**Provisions for liabilities**

**Basic financial instruments**

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment a liability for the full

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts  
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the liability at the reporting date.

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent

These are capitalised if they can be

They are valued at cost.

The depreciation rates and methods

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

--

Yes	No	N/a
✓		

## Note 3

## Analysis of income

	Unrestrict ed funds	Restricted income funds	Endowme nt funds	Total funds £	Prior year £
<b>Voluntary Income</b>					
<b>Analysis</b>					
Main Offering	6,214	-	-	6,214	6,298
Tithe	18,344	-	-	18,344	16,392
Thanksgiving	239	-	-	239	1,044
First Fruit offering	-	-	-	-	-
Pledge	-	-	-	-	-
Other	527	-	-	527	527
<b>Total</b>	<b>25,324</b>	<b>-</b>	<b>-</b>	<b>25,324</b>	<b>24,261</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	1,093	-	-	1,093	781
Dividend income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1,093</b>	<b>-</b>	<b>-</b>	<b>1,093</b>	<b>781</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>26,417</b>	<b>-</b>	<b>-</b>	<b>26,417</b>	<b>25,042</b>

## Section C

## Notes to the accounts

## Note 4

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Accountancy fee	950	-	-	950	913
Professional fee	288	-	-	288	169
Depriciation	1,546	-	-	1,546	1,546
Honorarium	1,000	-	-	1,000	250
Welfare	2,104	-	-	2,104	1,220
Insurance	311	-	-	311	235
Musice Ministry	8,900	-	-	8,900	9,555
Rent	3,980	-	-	3,980	2,280
Repair and	1,100	-	-	1,100	241
Staff training	1,370	-	-	1,370	2,857
Telephone	452	-	-	452	992
Printing and	93	-	-	93	390
Subscriptions	192	-	-	192	325
Bank Charges	36	-	-	36	96
<b>Total expenditure</b>	<b>22,323</b>	<b>-</b>	<b>-</b>	<b>22,323</b>	<b>21,069</b>
<b>Expenditure on charitable activities</b>					
Evangelism	891	-	-	891	961
WEM to Central	1,650	-	-	1,650	1,650
FOL	1,140	-	-	1,140	1,140
Donation to Charity	1,250	-	-	1,250	230
Health & Safty	-	-	-	-	-
<b>Total expenditure</b>	<b>4,931</b>	<b>-</b>	<b>-</b>	<b>4,931</b>	<b>3,981</b>
<b>Separate material item of expense</b>					
		-	-	-	
		-	-	-	
		-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>27,253</b>	<b>-</b>	<b>-</b>	<b>27,253</b>	<b>25,050</b>

**Note 5**                      **Details of certain items of****5.1 Fees for examination of the accounts***Please provide details of the amount paid for any statutory***Independent examiner's fees****Assurance services other than audit or independent****Tax advisory fees****Other fees (for example: financial advice, consultancy,**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
950	850

**Section C****Notes to the accounts****Note 6 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***6.1 Cost or valuation**

	Intangible Asset	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	500	-	-	14,441	14,941
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	500	-	-	14,441	14,941

**6.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	500	-	-	11,348	11,848
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,546	1,546
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	500	-	-	12,894	13,394

**6.3 Net book value**

Net book value at the beginning of the year	-	-	-	4,639	3,093
Net book value at the end of the year	-	-	-	1,547	1,547

**Section C****Notes to the account****Note 7****Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**7.1 Analysis of debtors****Members Loan****Prepayments and accrued income****Other debtors****Total**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
	-	-
	4,400.0	3,000.0
	-	-
	4,400.0	3,000.0

**Note 8****Creditors and accruals**

*Please complete this note if the charity has any creditors or*

**8.1 Analysis of creditors****Accruals****Women Account****Trade creditors****Payments**

**received on account for contracts or performance-related grants**

**Other creditors****Total**

	<b>Amounts falling</b>		<b>Amounts falling due</b>	
	<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	950	850	-	-
	350	350	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	1,300	1,200	-	-

**Section C****Notes to the accounts****Note 9****Cash at bank  
and in hand**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Current Account</b>	2,780	3,663
<b>Deposit Account</b>	34,761	34,468
<b>Petty Cash</b>	54	54
<b>Other</b>	250	250
<b>Total</b>	<b>37,845</b>	<b>38,435</b>



















**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

England & Wales - Charity number 1169464

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# Accounts

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Company registration number: 09693927  
Charity registration number: 1169464

# RCCG SHINING LIGHT ASSEMBLY

Annual Reports and Accounts

for the Year Ended 31 December 2023

Prepared by JKO Accounting

# THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY

## Trustees Report for year ended 31 December 2023

The trustees present their financial statement for the year ended 31 December 2023

The principal activity of the organisation continues to be:  
Propagation of the Gospel according to the teaching of JESUS CHRIST

### Statement of Trustee Responsibilities

The Trustee are required to prepare financial statement that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for that period. In preparing these financial statements, the Trustee are required to:

- \* Select suitable accounting policies and apply them consistently
- \* Make judgements and estimates that are reasonable and prudent
- \* State whether applicable standards and statement of recommended practices have been followed, subject to any material departures disclosed and explained in the statements.
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at anytime the financial position of the project. They are also responsible for the safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mrs Pat Hemmings-Sague

Date: 28th March 2024



RCCG SHINING LIGHT ASSEMBLY		1169464		
Annual accounts for the period				
Period start date	01/01/2023	To	Period end date	31/12/2023

## Section A Statement of financial activities

categories by activity	Guidar	Unrestricted funds	Income funds	Endowments funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Voluntary Income	S01	25,043	-	-	25,043	26,658
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	25,043	-	-	25,043	26,658
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
Cost of generating voluntary income	S08	21,069	-	-	21,069	18,516
Charitable activities	S09	3,981	-	-	3,981	3,590
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	25,050	-	-	25,050	22,106
<b>Net income/(expenditure) before investment</b>						
	S13	7	-	-	7	4,552
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	7	-	-	7	4,552
	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-

**Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

S18

-	-	-	-	-
---	---	---	---	---

Other gains/(losses)

S19

-	-	-	-	-
---	---	---	---	---

**Net movement in funds**

S20

-	7	-	-	-	7	4,552
---	---	---	---	---	---	-------

**Reconciliation of funds:**

Total funds brought forward

S21

--	--	--	--	--	--	--

43,336	-	-	43,336	38,784
--------	---	---	--------	--------

**Total funds carried forward**

S22

43,329	-	-	43,329	43,336
--------	---	---	--------	--------

## Section B

## Balance sheet

	Guidar	Unrestricted funds £	income funds £	ent funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 6)</b>	B01	3,093	-	-	3,093	4,639
	B02	-	-	-	-	-
	B03	-	-	-	-	-
<b>Investments</b>	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	3,093	-	-	3,093	4,639
<b>Current</b>						
<b>Stocks (Note ?)</b>	B06	-	-	-	-	-
	B07	-	-	-	-	-
<b>Investments in hand (Note 9)</b>	B08	-	-	-	-	-
	B09	38,186	-	-	38,186	39,897
<b>assets</b>	B10	38,186	-	-	38,186	39,897
<b>amounts falling</b>	B11	1,200	-	-	1,200	1,200
<b>assets/(liabilities)</b>	B12	36,986	-	-	36,986	38,697
<b>current liabilities</b>	B13	40,079	-	-	40,079	43,336
<b>amounts falling liabilities</b>	B14	-	-	-	-	-
	B15	-	-	-	-	-
<b>or liabilities</b>	B16	40,079	-	-	40,079	43,336
<b>Funds of the (Note ?)</b>	B17	-			-	-
<b>Restricted income funds (Note 27)</b>	B18		-		-	-
<b>funds</b>	B19	- 7		-	- 7	4,552
<b>reserve</b>	B20	43,336			43,336	38,784
<b>Total funds</b>	B21	43,329	-	-	43,329	43,336

Signed by one or two trustees on behalf of

Signature	Print Name	Date of approval
	Mrs Pat Hemmings-Sagu	28/03/2024

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention  
The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice:
- and with\*  the Financial Reporting Standard applicable
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS

\* -Tick as appropriate

**1.2 Going concern**

*not applicable*

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies

Yes\*  \* -Tick as appropriate  
No\*

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy</i>	
<i>(iii) the amount of the adjustment for each line affected in</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

Yes\*  \* -Tick as appropriate  
No\*

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or</i>	
<i>(iii) where practicable, the effect of the change in one or</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47

Yes\*  \* -Tick as appropriate  
No\*

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the</i>	
<i>(iii) the amount of the correction at the beginning of the</i>	

## Notes to the accounts

### Note 2 Accounting policies

#### 2.2 INCOME

***This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional***

		Yes	No	N/a
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:			
	<ul style="list-style-type: none"> <li>the charity becomes entitled to the</li> <li>it is more likely than not that the trustees</li> <li>the monetary value can be measured with</li> </ul>	✓		
<b>Offsetting</b>	liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or	Yes	No	N/a
	included in the SoFA when the general income recognition criteria			✓
<b>Grants and donations</b>	grants, income must only be recognised to the extent that the Legacies are included in the SoFA	Yes	No	N/a
	when receipt is probable, that is, when there has been grant of	✓		
<b>Legacies</b>	The charity has received government grants in the reporting period	Yes	No	N/a
	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift		✓	
<b>Government grants</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
	The value of any voluntary help received is not included in the accounts but is described in the	✓	✓	✓
<b>Tax reclaims on donations and gifts</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes	No	N/a
	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies	✓		
<b>Support costs</b>	Membership subscriptions which gives a member the right to buy services or other benefits are	Yes	No	N/a
	insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to			✓
<b>Volunteer help</b>	unrealised gains or losses on the sale of investments and any gain or loss	Yes	No	N/a
				✓

#### 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation	Yes	No	N/a
	support costs have been allocated	✓		
<b>Governance and support costs</b>	between governance costs and other support. Governance costs comprise support costs involving public	Yes	No	N/a
	functions and have been allocated to activity cost categories on a basis consistent with the use of resources	✓		

**Grants with performance conditions**

**Grants payable without performance**

**Redundancy cost**

**Deferred income**

**Creditors**

**Provisions for liabilities**

**Basic financial instruments**

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment a liability for the full

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts  
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the liability at the reporting date.

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent

These are capitalised if they can be

They are valued at cost.

The depreciation rates and methods

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

--

Yes	No	N/a
✓		

## Note 3

## Analysis of income

	Unrestrict ed funds	Restricted income funds	Endowme nt funds	Total funds £	Prior year £
<b>Voluntary Income</b>					
<b>Analysis</b>					
Main Offering	6,298	-	-	6,298	5,172
Tithe	16,392	-	-	16,392	19,738
Thanksgivi ng	1,044	-	-	1,044	1,110
First Fruit offering	-	-	-	-	-
Pledge	-	-	-	-	-
Other	527	-	-	527	495
<b>Total</b>	<b>24,261</b>	<b>-</b>	<b>-</b>	<b>24,261</b>	<b>26,515</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	781	-	-	781	143
Dividend income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>781</b>	<b>-</b>	<b>-</b>	<b>781</b>	<b>143</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>25,043</b>	<b>-</b>	<b>-</b>	<b>25,043</b>	<b>26,658</b>

## Section C

## Notes to the accounts

## Note 4

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Accountancy fee	913	-	-	913	1,263
Professional fee	169	-	-	169	585
Depriciation	1,546	-	-	1,546	1,546
Honorarium	250	-	-	250	800
Welfare	1,220	-	-	1,220	1,344
Insurance	235	-	-	235	260
Musice Ministry	9,555	-	-	9,555	9,585
Rent	2,280	-	-	2,280	-
Repair and	241	-	-	241	458
Staff training	2,857	-	-	2,857	628
Telephone	992	-	-	992	1,046
Printing and	390	-	-	390	700
Subscriptions	325	-	-	325	301
Bank Charges	96	-	-	96	-
<b>Total expenditure</b>	<b>21,069</b>	<b>-</b>	<b>-</b>	<b>21,069</b>	<b>18,516</b>
<b>Expenditure on charitable activities</b>					
Evangelism	961	-	-	961	410
WEM to Central	1,650	-	-	1,650	1,800
FOL	1,140	-	-	1,140	1,140
Donation to Charity	230	-	-	230	240
Health & Safty	-	-	-	-	-
<b>Total expenditure</b>	<b>3,981</b>	<b>-</b>	<b>-</b>	<b>3,981</b>	<b>3,590</b>
<b>Separate material item of expense</b>					
		-	-	-	
		-	-	-	
		-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>25,050</b>	<b>-</b>	<b>-</b>	<b>25,050</b>	<b>22,106</b>

**Note 5**                      **Details of certain items of****5.1 Fees for examination of the accounts***Please provide details of the amount paid for any statutory***Independent examiner's fees****Assurance services other than audit or independent****Tax advisory fees****Other fees (for example: financial advice, consultancy,**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
850	850

**Section C****Notes to the accounts****Note 6 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***6.1 Cost or valuation**

	Intangible Asset	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	500	-	-	14,441	14,941
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	500	-	-	14,441	14,941

**6.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	500	-	-	9,802	10,302
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,546	1,546
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	500	-	-	11,348	11,848

**6.3 Net book value**

Net book value at the beginning of the year	-	-	-	4,639	4,639
Net book value at the end of the year	-	-	-	3,093	3,093

**Section C****Notes to the account****Note 7****Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**7.1 Analysis of debtors****Members Loan****Prepayments and accrued income****Other debtors****Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
3,000.0	-
-	-
3,000.0	-

**Note 8****Creditors and accruals**

*Please complete this note if the charity has any creditors or*

**8.1 Analysis of creditors****Accruals****Women Account****Trade creditors****Payments**

**received on account for contracts or performance-related grants**

**Other creditors****Total**

<b>Amounts falling</b>		<b>Amounts falling due</b>	
<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
850	850	-	-
350	350	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,200	1,200	-	-

**Section C****Notes to the accounts****Note 9****Cash at bank  
and in hand**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Current Account</b>	3,663	7,106
<b>Deposit Account</b>	34,468	32,487
<b>Petty Cash</b>	54	54
<b>Other</b>	250	250
<b>Total</b>	<b>38,435</b>	<b>39,897</b>



















**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

England & Wales - Charity number 1169464

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# Accounts

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Company registration number  
Charity registration number

# RCCG SHINING LIGHT ASSEMBLY

Annual Reports and Accounts

for the Year Ended 31 December 2022

# **THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

## **Trustees Report for year ended 31 December 2022**

The trustees present their financial statement for the year ended 31 December 2022

The principal activity of the organisation continues to be:  
Propagation of the Gospel according to the teaching of JESUS CHRIST

### **Statement of Trustee Responsibilities**

The Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for the period. In preparing these financial statements, the Trustees are required to:

- \* Select suitable accounting policies and apply them consistently
- \* Make judgements and estimates that are reasonable and prudent
- \* State whether applicable standards and statement of recommended practices have been followed, subject to any material departures disclosed and explained in the statements
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at any time the financial position of the project. They are also responsible for the safe guarding the assets of the project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mrs Pat Hemmings-Sague

Date: 20th March 2023



CHARITY COMMISSION  
FOR ENGLAND AND WALES

RCCG SHINING LIGHT ASSEMBLY

1169464

Annual accounts for the period

Period start  
date

01/01/2022

To

Period end  
date

**Section A Statement of financial accounts**

Recommended categories by activity	Guidance	Restrictive		
		Unrestricted funds	Income funds	Endowment funds
		£	£	£
		F01	F02	F03
<b>Incoming resources (Note 3)</b>				
<b>Income and endowments from:</b>				
Voluntary Income	S01	26,658	-	-
Charitable activities	S02	-	-	-
Other trading activities	S03	-	-	-
Investments	S04	-	-	-
Separate material item of income	S05	-	-	-
Other	S06	-	-	-
<b>Total</b>	S07	26,658	-	-
<b>Resources expended (Note 6)</b>				
<b>Expenditure on:</b>				
Cost of generating voluntary income	S08	18,516	-	-
Charitable activities	S09	3,590	-	-
Separate material item of expense	S10	-	-	-
Other	S11	-	-	-
<b>Total</b>	S12	22,106	-	-
<b>before investment gains/ (losses)</b>	S13	4,552	-	-
Net gains/(losses) on investments	S14	-	-	-
<b>Net income/(expenditure)</b>	S15	4,552	-	-

**Extraordinary items**

S16	-	-	-
S17	-	-	-

**Transfers between funds  
Other recognised gains/  
(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

S18	-	-	-
-----	---	---	---

Other gains/(losses)

S19	-	-	-
-----	---	---	---

**Net movement in funds**

S20	4,552	-	-
-----	-------	---	---

**Reconciliation of funds:**

Total funds brought forward

S21	38,784	-	-
-----	--------	---	---

**Total funds carried forward**

S22	43,336	-	-
-----	--------	---	---

## Section B

## Balance sheet

	Guidar	Restricted Endown			Total this year £
		Unrestric ted funds £	income funds £	ent funds £	
		F01	F02	F03	F04
<b>Fixed assets</b>					
<b>Tangible assets (Note 7)</b>	B01	4,639	-	-	4,639
	B02	-	-	-	-
<b>Investments</b>	B03	-	-	-	-
	B04	-	-	-	-
<b>Total fixed assets</b>	B05	4,639	-	-	4,639
<b>assets</b>					
<b>stocks</b>	B06	-	-	-	-
<b>debtors</b>	B07	-	-	-	-
<b>investments</b>	B08	-	-	-	-
<b>cash at bank and in hand (Note 10)</b>	B09	39,897	-	-	39,897
<b>total current assets</b>	B10	39,897	-	-	39,897
<b>year (Note 9)</b>	B11	1,200	-	-	1,200
<b>total current assets/(liabilities)</b>	B12	38,697	-	-	38,697
<b>total assets less current liabilities</b>	B13	43,336	-	-	43,336
<b>year (Note 20)</b>	B14	-	-	-	-
<b>provisions for liabilities</b>	B15	-	-	-	-
<b>total net assets or liabilities</b>	B16	43,336	-	-	43,336
<b>Charity</b>					
<b>Endowment funds (Note 27)</b>	B17	-			-
<b>Restricted income funds (Note 27)</b>	B18		-		-
<b>unrestricted funds</b>	B19	4,552		-	4,552
<b>provision reserve</b>	B20	38,784			38,784
<b>Total funds</b>	B21	43,336	-	-	43,336

Signed by one or two trustees on behalf of

Signature	Print Name
	Mrs Pat Hemmings-Sague

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes. The accounts have been prepared in accordance with:

- and with\*  preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with\*
- and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern not applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

**Please disclose:**

<del>(i) the nature of the change in the accounting policy provides more reliable and more relevant information;</del>	
<del>and the amount of the adjustment for each line affected in the current period, each prior period presented and the</del>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

**Please disclose:**

<del>(i) the nature of any changes;</del>	
<del>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</del>	
<del>(iii) where practicable, the effect of the change in one or more future periods.</del>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account beginning of the earliest prior period presented in the accounts.</b>	

**Note 2 Accounting policies**  
 Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING**

description of the nature of each change in accounting policy

No change

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<b>Adjustments:</b>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
<b>Adjustments:</b>	

Previous period net income/ (expenditure) as restated \_\_\_\_\_

## Notes to the accounts

### Note 2 Accounting policies

#### 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>
<b>Offsetting</b>	included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP)	Yes <input type="checkbox"/>
<b>Grants and donations</b>	the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)	Yes <input checked="" type="checkbox"/>
<b>Legacies</b>	there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy	Yes <input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same	Yes <input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report	Yes <input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and legacies.	Yes <input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Donations and legacies.	Yes <input type="checkbox"/>
<b>Investment gains</b>	income earned from the provision of goods and services as income from the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the Statement of Financial Activities.	Yes <input type="checkbox"/>
	resulting from revaluating investments	Yes <input type="checkbox"/>

**and losses** to market value at the end of the year.

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** legal or constructive obligation committing the charity to pay out resources and the amount of the support. **Governance and support costs** Governance costs comprise all costs involving public accountability of the charity and its activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the specific level of service or output to be provided, such grants are only recognised in the SoFA once the attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be

**Governance and support costs** Yes

**Grants with performance conditions** Yes

**Grants payable without performance conditions** Yes

**Redundancy cost** The charity made no redundancy payments during the reporting period. Yes

**Deferred income** No material item of deferred income has been included in the accounts. Yes

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. Yes

**Provisions for liabilities** financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs Yes

**Basic financial instruments** Yes

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost They are valued at cost.  Yes

The depreciation rates and methods used are disclosed in note 9.2.

## Note 3

## Analysis of income

	Unrestrict ed funds	Restricted income funds	Endowme nt funds	Total funds £
<b>Analysis</b>				
<b>Voluntary Income</b>				
Main Offering	5,172	-	-	5,172
Tithe	19,738	-	-	19,738
Thanksgivi ng	1,110	-	-	1,110
First Fruit offering	-	-	-	-
Pledge	-	-	-	-
Other	495	-	-	495
<b>Total</b>	<b>26,515</b>	<b>-</b>	<b>-</b>	<b>26,515</b>
<b>Charitable activities:</b>				
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>				
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>				
Interest income	143	-	-	143
Dividend income	-	-	-	-

Other	-	-	-	-
<b>Total</b>	143	-	-	143

**Separate material item of income:**

	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Other:**

	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**TOTAL INCOME**

26,658	-	-	26,658
--------	---	---	--------

**Section C**

**Notes to the accounts**

**Note 4**

**Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds
<b>Analysis</b>				
<b>Expenditure on raising funds:</b>	Accountancy fee	1,263	-	-
	Professional fee	585	-	-
	Depreciation	1,546	-	-
	Honorarium	800	-	-
	Welfare	1,344	-	-
	Insurance	260	-	-
	Musice Ministry	9,585	-	-
	Rent	-	-	-
	Repair and maintenance	458	-	-
	Staff training	628	-	-
	Telephone	1,046	-	-
	Printing and stationery	700	-	-
	Subscriptions	301	-	-
	Transport and Travelling	-	-	-
<b>Total expenditure on raising funds</b>	<b>18,516</b>	<b>-</b>	<b>-</b>	
<b>Expenditure on charitable activities</b>	Evangelism	410	-	-
	WEM to Central Office	1,800	-	-
	FOL	1,140	-	-
	Donation to Charity	240	-	-
	Health & Safty	-	-	-
<b>Total expenditure on charitable</b>	<b>3,590</b>	<b>-</b>	<b>-</b>	
<b>Separate material item of expense</b>			-	-
			-	-
			-	-

		-	-
<b>Total</b>		-	-

**Other**

	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Total other expenditure</b>	-	-	-
	-	-	-

**TOTAL EXPENDITURE**

22,106	-	-
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**Section C Notes to the accounts**

**Note 6** **Details of certain items of expenditure on the examination of the accounts**  
*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services*

**Independent examiner's fees**  
**Assurance services other than audit or independent examination**  
**tax advisory fees**  
**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year</b> <b>£</b>
850

**Section C**

**Notes to the accounts**

**Note 7 Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**7.1 Cost or valuation**

	<b>Intangible Asset</b>	<b>Other land &amp; buildings</b>	<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	500	-	-	11,398	11,898
Additions	-	-	-	3,043	3,043
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	500	-	-	14,441	14,941

**7.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	500	-	-	8,256	8,756
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,546	1,546
Impairment	-	-	-	-	-

Transfers*	-	-	-	-	-
At end of the year	500	-	-	9,802	10,302

### 7.3 Net book value

Net book value at the beginning of the year	-	-	-	3,142	3,142
Net book value at the end of the year	-	-	-	4,639	4,639

### 7.4 Revaluation

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation  
the name of independent valuer, if applicable  
the methods applied and significant assumptions  
the carrying amount that would have been recognised had the assets been**


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate

## Section C Notes to the acco

### Note 8

### Debtors and prepayments

**Please complete this note if the charity has any debtors or prepayments.**

#### 8.1 Analysis of debtors

#### Members Loan

#### Prepayments and accrued income

#### Other debtors

#### Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

### Note 9

### Creditors and accruals

**Please complete this note if the charity has any creditors or accruals.**

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals	850	850	-	-
Women Account	350	350	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>-</b>

**Section C**

**Notes to the accounts**

**Note 10**

**Cash at bank and in hand**

	This year	Last year
	£	£
Current Account	7,106	5,394
Deposit Account	32,487	31,144
Petty Cash	54	55
Other	250	250
<b>Total</b>	<b>39,897</b>	<b>36,843</b>

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nber: 1169464

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organisation  
:her irregularities.

12/31/2022	

**Activities**

<b>Total funds</b>	<b>Fiscal year funds</b>
<b>£</b>	<b>£</b>
F04	F05

26,658	26,596
-	-
-	-
-	-
-	-
-	-
26,658	26,596

18,516	18,836
3,590	3,812
-	-
-	-
22,106	22,648

4,552	3,948
-	-
4,552	3,948

-	-
-	-

-	-
-	-
4,552	3,948
38,784	34,836
43,336	38,784



**Total last  
year  
£**

F05

3,142
-
-
-
3,142

-
-
-
36,842
36,842

1,200
-------

35,642
--------

38,784
--------

-
-

38,784
--------

-
-
3,948
34,836
38,784

Date of approval
dd/mm/yyyy
03/20/2022



No	N/a
No	N/a
	✓
No	N/a
No	N/a
	✓
No	N/a
	✓
No	N/a
✓	
No	N/a
	✓
No	N/a
✓	✓
No	N/a
✓	✓
No	N/a
No	N/a
No	N/a
	✓
No	N/a
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No	N/a

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No N/a

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No N/a

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No N/a

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No N/a

	✓
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No N/a

	✓
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No N/a

	✓
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No N/a

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No N/a

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No N/a

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No N/a

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No N/a

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(con

Prior year  
£

5,506
19,126
231
1,700
-
-
26,563

-
-
-
-
-

-
-
-
-
-

33
-

-
33

-
-
-
-

-
-
-
-

26,596
--------



**Total funds    Prior year**  
**£                    £**

1,263	1,200
585	-
1,546	1,047
800	150
1,344	1,520
260	250
9,585	7,550
-	5,160
458	380
628	148
1,046	557
700	629
301	165
-	80
18,516	18,836

410	396
1,800	1,800
1,140	1,140
240	440
-	36
3,590	3,812

-	
-	
-	

-	
-	-

-	-
-	-
-	-
-	-
-	-
-	-

22,106	22,648
--------	--------

<b>Last year</b>
<b>£</b>
850



Straight Line  
("SL") or  
Reducing  
Balance  
("RB")







# **THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

## **Trustees Report for year ended 31 December 2019**

The trustees present their financial statement for the year ended 31 December 2019

The principal activity of the organisation continues to be:  
Propagation of the Gospel according to the teaching of JESUS CHRIST

### **Statement of Trustee Responsibilities**

The Trustee are required to prepare financial statement that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for that period. In preparing these financial statements, the Trustee are required to:

- \* Select suitable accounting policies and apply them consistently
- \* Make judgements and estimates that are reasonable and prudent
- \* State whether applicable standards and statement of recommended practices have been followed, subject to any material depatures disclosed and explained in the statements.
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presur that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at anytime the financial position of the project. They are also reponsible for the safe guarding the assets of the organisatic and hence for taking reasonable steps for the prevention and detection of fraud and other irregula

Mrs Pat Hemmings-Sague

Date: 8th June 2020

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# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
<b>Fixed assets</b>					
<b>Tangible assets</b>	<b>(Note 7)</b>	B01	1,989	-	-
		B02	-	-	-
		B03	-	-	-
<b>Investments</b>		B04	-	-	-
	<b>Total fixed assets</b>	B05	1,989	-	-
<b>Current assets</b>					
<b>Stocks</b>		B06	-	-	-
<b>Debtors</b>	<b>(Note 8)</b>	B07	440	-	-
<b>Investments</b>		B08	-	-	-
<b>Cash at bank and in hand</b>	<b>(Note 10)</b>	B09	26,426	-	-
	<b>Total current assets</b>	B10	26,866	-	-
<b>Creditors: amounts falling due within one year</b>	<b>(Note 9)</b>	B11	870	-	-
	<b>Net current assets/(liabilities)</b>	B12	25,996	-	-
	<b>Total assets less current liabilities</b>	B13	27,985	-	-
<b>Creditors: amounts falling due after one year</b>	<b>(Note 20)</b>	B14	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-
	<b>Total net assets or liabilities</b>	B16	27,985	-	-
<b>Funds of the Charity</b>					
<b>Endowment funds</b>	<b>(Note 27)</b>	B17	-		
<b>Restricted income funds</b>	<b>(Note 27)</b>	B18		-	
<b>Unrestricted funds</b>		B19	27,986		-
<b>Revaluation reserve</b>		B20			
	<b>Total funds</b>	B21	27,986	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
	Mrs Pat Hemmings





Total this year £ F04	Total last year £ F05
1,989	2,174
-	-
-	-
-	-
1,989	2,174

-	-
440	790
-	-
26,426	24,367
26,866	25,157

870	645
-----	-----

25,996	24,512
--------	--------

27,985	26,686
--------	--------

-	-
-	-

27,985	26,686
--------	--------

-	-
-	-
27,986	26,686
-	-
27,986	26,686

Name	Date of approval dd/mm/yyyy
mings-Sague	06/08/2020

## Note 1 Basis of preparation

**This section should be completed by all charities.**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

**not applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	

**Section C**

**Note 2**

**Accounting policies**

*Please complete this note when first reporting under FRS2102. presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GAAP PRACTICE**

**Please provide a description of the nature of each change in accounting policy**

No change

**Reconciliation of funds per previous GAAP to funds determined**

	Start of period	End of period
	£	£
<b>Fund balances as previously stated</b>		
<b>Adjustments:</b>		
<b>Fund balance as restated</b>		

**Reconciliation of net income/(net expenditure) per previous period**

	End of period
	£
<b>Net income/(expenditure) as previously stated</b>	
<b>Adjustments:</b>	
<b>Previous period net income/(expenditure) as restated</b>	

## Notes to the accounts

*Section 35 of FRS102, requires 3 reconciliations to be*

### **GENERALLY ACCEPTED ACCOUNTING**

--

*etermined under FRS 102*

*ous GAAP to net income/(net expenditure) under FRS*

## Note 2

## Accounting policies

**2.2 INCOME**

*This standard list of accounting policies has been applied but if a different or additional policy has been adopted then this is*

<b>Recognition of income</b>	<p>These are included in the Stat</p> <ul style="list-style-type: none"> <li>• the charity becomes ent</li> <li>· it is more likely than not</li> <li>• the monetary value can</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting ( permitted by the FRS 102 SOF</p>
<b>Grants and donations</b>	<p>Grants and donations are only criteria are met (5.10 to 5.12</p>
<b>Legacies</b>	<p>In the case of performance re that the charity has provided only occurs when the perform</p> <p>Legacies are included in the S grant of probate, the executor estate and any conditions att: charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received gove</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included Any Gift Aid amount recovered treated as an addition to the s terms of the appeal have spe</p>
<b>Support costs</b>	<p>The charity has incurred expe</p>
<b>Volunteer help</b>	<p>The value of any voluntary he in the trustees' annual report.</p>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accoun be measured reliably.</p>
<b>Income from membership subscriptions</b>	<p>Membership subscriptions rec Legacies.</p> <p>Membership subscriptions wh benefits are recognised as inc income from charitable activit</p>
<b>Settlement of insurance claims</b>	<p>Insurance claims are only incl criteria are met (5.10 to 5.12 in the SoFA.</p>
<b>Investment gains and</b>	<p>This includes any realised or i</p>

**Investment gains and losses**

This includes any realised or unrealised gain or loss resulting from the year.

## **2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised when there is a constructive obligation and the obligation can be measured.

**Governance and support costs**

Support costs have been allocated to governance. Governance costs comprise all costs of compliance with regulation and support costs.

Support costs include central services and are allocated on a basis consistent with the nature of the activity, such as floor areas, or per capita, staff numbers.

**Grants with performance conditions**

Where the charity gives a grant for a specific service or output to be provided, the recipient of the grant has provided the service or output.

**Grants payable without performance conditions**

Where there are no conditions attached to the grant, the charity realistically avoid the commitment to pay the grant.

**Redundancy cost**

The charity made no redundancy payments.

**Deferred income**

No material item of deferred income.

**Creditors**

The charity has creditors which are not discounted.

**Provisions for liabilities**

A liability is measured on the best estimate of the amount required to settle the liability at the reporting date.

**Basic financial instruments**

The charity accounts for basic financial instruments in accordance with paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

## **2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they are expected to be used for more than one year.

They are valued at cost.

The depreciation rates and methods are disclosed in the notes.

by the charity except for those ticked "No" or "N/a". Where a detail is provided, it is detailed in the box below.

Statement of Financial Activities (SoFA) when:

entitled to the resources;

that the trustees will receive the resources; and

can be measured with sufficient reliability.

Yes	No	N/a
✓		

Statement of Assets and Liabilities, or income and expenses, unless required or otherwise by FRS 102.

Yes	No	N/a
		✓

Statement of Financial Activities (SoFA) when the general income recognition principles in FRS102 SORP).

Yes	No	N/a
✓		

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
		✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
		✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
	✓	

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
		✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
✓	✓	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
✓	✓	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
✓		

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
✓		

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
		✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
		✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity which are either within the control of the charity or are held in trust for the charity.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

re it is more likely than not that there is a legal or  
 obligating the charity to pay out resources and the amount of  
 is determined with reasonable certainty.

Yes	No	N/a
✓		

are allocated between governance costs and other support.  
 All costs involving public accountability of the charity and its  
 are in line with good practice.

Yes	No	N/a
✓		

are allocated to activity cost  
 consistent with the use of resources, eg allocating property costs by  
 of activity costs by the time spent and other costs by their usage.

Yes	No	N/a
✓		

are provided with conditions for its payment being a specific level of  
 output, such grants are only recognised in the SoFA once the  
 charity has provided the specified service or output.

Yes	No	N/a
		✓

is attaching to the grant that enables the donor charity to  
 discharge its obligation, a liability for the full funding obligation must be

Yes	No	N/a
		✓

are made during the reporting period.

Yes	No	N/a
		✓

income has been included in the accounts.

Yes	No	N/a
✓		

are measured at settlement amounts less any trade

Yes	No	N/a
✓		

is recognised at its historical cost and then subsequently  
 measured at the amount required to settle the obligation at the

Yes	No	N/a
✓		

are financial instruments on initial recognition as per  
 IAS 39. Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
✓		

can be used for more than one year, and cost at least

--

Yes	No	N/a
✓		

methods used are disclosed in note 9.2.

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
<b>Analysis</b>				
<b>Voluntary Income</b>	Main Offering	6,900	-	-
	Tithe	20,302	-	-
	Thanksgiving	1,214	-	-
	First Fruit offering	450	-	-
	Pledge	150	-	-
	Other	520	-	-
	<b>Total</b>	29,536	-	-
<b>Charitable activities:</b>		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
<b>Total</b>	-	-	-	
<b>Other trading activities:</b>		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
<b>Total</b>	-	-	-	
<b>Income from investments:</b>	Interest income	173	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
<b>Total</b>	173	-	-	
<b>Separate material item of income:</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>	-	-	-	
<b>Other:</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>	-	-	-	
<b>TOTAL INCOME</b>	29,709	-	-	

**(cont)**

<b>Total funds</b>	<b>Prior year</b>
<b>£</b>	<b>£</b>
6,900	7,274
20,302	15,770
1,214	1,227
450	1,157
150	20
520	1,987
29,536	27,435

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

173	99
-	-
-	-
-	-
173	99

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-

29,709	27,534
--------	--------

## Note 4

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds
<b>Analysis</b>			
<b>Expenditure on raising funds:</b>			
Accountancy fee	550	-	-
Professional fee	2,100	-	-
Depriciation	497	-	-
Honorarium	550	-	-
Welfare	883	-	-
Insurance	258	-	-
Musice Ministry	6,860	-	-
Rent	9,160	-	-
Repair and maintenance	636	-	-
Staff training	300	-	-
Telephone	259	-	-
Printing and stationery	608	-	-
Subscriptions	272	-	-
Transport and Travelling	1,029	-	-
<b>Total expenditure on raising funds</b>	<b>23,962</b>	<b>-</b>	<b>-</b>
<b>Expenditure on charitable activities</b>			
Evangelism	807	-	-
WEM to Central Office	1,800	-	-
FOL	1,140	-	-
Donation to Charity	700	-	-
	-	-	-
<b>Total expenditure on charitable activities</b>	<b>4,447</b>	<b>-</b>	<b>-</b>
<b>Separate material item of expense</b>			
		-	-
		-	-
		-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>			
	-	-	-

	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Total other expenditure</b>	-	-	-

**TOTAL EXPENDITURE**

28,409	-	-
--------	---	---

**(cont)**

<b>Total funds £</b>	<b>Prior year £</b>
550	550
2,100	2,350
497	544
550	2,500
883	525
258	252
6,860	6,300
9,160	9,830
636	184
300	772
259	458
608	875
272	272
1,029	1,556
23,962	26,968
807	248
1,800	1,800
1,140	1,140
700	1,125
-	-
4,447	4,313
-	
-	
-	
-	
-	-
-	
-	-

-	-
-	-
-	-
-	-
-	-

28,409	31,281
--------	--------

**Section C****Notes to the accounts****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

<b>Support cost (examples)</b>	<b>Raising funds £</b>	<b>Activity 1 £</b>	<b>Activity 2 £</b>	<b>Activity 3 £</b>
Governance	-	-		-
	-	-		-
	-	-		-
	-	-		-
Other	-	-		-
<b>Total</b>	-	-		-

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*



<b>Grand total</b> <b>£</b>	<b>Basis of allocation</b>
	<b>(Describe method)</b>
-	
-	
-	
-	
-	
-	

--

**Section C****Notes to the accounts****Note 6** **Details of certain items of expenditure****6..1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**



<b>This year £</b>	<b>Last year £</b>
550	550

**Note 7****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**7.1 Cost or valuation**

	<b>Intangible Asset</b>	<b>Other land &amp; buildings</b>	<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	500	-	-	8,388	8,888
Additions	-	-	-	312	312
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	500	-	-	8,700	9,200

**7.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	500	-	-	6,214	6,714
Disposals	-	-	-	-	-
Depreciation	-	-	-	497	497
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	500	-	-	6,711	7,211

**7.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,174	2,174
Net book value at the end of the year	-	-	-	1,989	1,989

**7.4 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

<b><i>the effective date of the revaluation</i></b>	
<b><i>the name of independent valuer, if applicable</i></b>	
<b><i>the methods applied and significant assumptions</i></b>	
<b><i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i></b>	

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**(cont)**

Straight Line  
("SL") or  
Reducing  
Balance ("RB")

**Section C****Notes to the accounts****Note 8 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**8.1 Analysis of debtors**

Members Loan

Prepayments and accrued income

Other debtors

**Total**

**Note 9 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

Accruals

Women Account

Trade creditors

Payments received on account for contracts or performance-related grants

Other creditors

<b>Amounts falling due within one year</b>	
<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
550	550
320	95
-	-
-	-
-	-
-	-
<b>Total</b> 870	<b>645</b>

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
440.0	790.0
-	-
440.0	790.0

**Amounts falling due after more than one year**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****Note 10****Cash at bank and in hand**

**Current Account**  
**Deposit Account**  
**Petty Cash**  
**Other**  
**Total**

|

**(cont)**

<b>This year £</b>	<b>Last year £</b>
3,183	2,496
23,188	21,816
55	55
-	-
26,426	24,367

**THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY**

England & Wales - Charity number 1169464

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# Accounts

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Company registration number: 09693927

Charity registration number: 1169464

# RCCG SHINING LIGHT ASSEMBLY

Annual Reports and Accounts

for the Year Ended 31 December 2021

Prepared by JKO Accounting

# THE REDEEMED CHRISTIAN CHURCH OF GOD SHINING LIGHT ASSEMBLY

## Trustees Report for year ended 31 December 2021

The trustees present their financial statement for the year ended 31 December 2021

The principal activity of the organisation continues to be:  
Propagation of the Gospel according to the teaching of JESUS CHRIST

### Statement of Trustee Responsibilities

The Trustee are required to prepare financial statement that give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the project for that period. In preparing these financial statements, the Trustee are required to:

- \* Select suitable accounting policies and apply them consistently
- \* Make judgements and estimates that are reasonable and prudent
- \* State whether applicable standards and statement of recommended practices have been followed, subject to any material departures disclosed and explained in the statements.
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper records that disclose at anytime the financial position of the project. They are also responsible for the safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mrs Pat Hemmings-Sague

Date: 13th March 2022



CHARITY COMMISSION  
FOR ENGLAND AND WALES

RCCG SHINING LIGHT ASSEMBLY		1169464			
Annual accounts for the period					
Period start date	01/01/2021	To	Period end date	31/12/2021	

## Section A Statement of financial activities

categories by activity	Guidar	Unrestricted funds	Income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Voluntary Income	S01	26,596	-	-	26,596	23,997
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	26,596	-	-	26,596	23,997
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Cost of generating voluntary income	S08	18,836	-	-	18,836	13,350
Charitable activities	S09	3,812	-	-	3,812	3,796
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	22,648	-	-	22,648	17,146
<b>Net income/(expenditure) before investment</b>	S13	3,948	-	-	3,948	6,851
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	3,948	-	-	3,948	6,851
	S16	-	-	-	-	-
<b>Transfers between funds Other recognised gains/(losses):</b>	S17	-	-	-	-	-

Gains and losses on revaluation of fixed assets for the charity's own use

S18

-	-	-	-	-
-	-	-	-	-
3,948	-	-	3,948	6,851
34,836	-	-	34,836	27,986
38,784	-	-	38,784	34,836

Other gains/(losses)

S19

**Net movement in funds**

S20

**Reconciliation of funds:**

Total funds brought forward

S21

**Total funds carried forward**

S22

## Section B

## Balance sheet

	Guidar	Unrestricted funds £	income funds £	ent funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 7)</b>						
	B01	3,142	-	-	3,142	1,492
	B02	-	-	-	-	-
	B03	-	-	-	-	-
<b>Investments</b>	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	3,142	-	-	3,142	1,492
<b>Current</b>						
<b>Stocks</b>	B06	-	-	-	-	-
<b>(Note 8)</b>	B07	-	-	-	-	-
<b>Investments in hand (Note 10)</b>	B08	-	-	-	-	-
<b>assets</b>	B09	36,842	-	-	36,842	34,544
	B10	36,842	-	-	36,842	34,544
<b>amounts falling</b>	B11	1,200	-	-	1,200	1,200
<b>assets/(liabilities)</b>	B12	35,642	-	-	35,642	33,344
<b>current liabilities</b>	B13	38,784	-	-	38,784	34,836
<b>amounts falling liabilities</b>	B14	-	-	-	-	-
	B15	-	-	-	-	-
<b>or liabilities</b>	B16	38,784	-	-	38,784	34,836
<b>Funds of the (Note 27)</b>	B17	-			-	-
<b>Restricted income funds (Note 27)</b>	B18		-		-	-
<b>funds</b>	B19	3,948		-	3,948	6,851
<b>reserve</b>	B20	34,836			34,836	27,985
<b>Total funds</b>	B21	38,784	-	-	38,784	34,836

Signed by one or two trustees on behalf of

Signature	Print Name	Date of approval
	Mrs Pat Hemmings-Sagu	13/03/2022

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention  
The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice:
- and with\*  the Financial Reporting Standard applicable
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS   
\* -Tick as appropriate

**1.2 Going concern**

***not applicable***

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies

Yes\*   
No\*  \* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy</i></b>	
<b><i>(iii) the amount of the adjustment for each line affected in</i></b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

Yes\*   
No\*  \* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or</i></b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47

Yes\*   
No\*  \* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the</i></b>	

**Note 2**

**Accounting policies**

*Please complete this note when first reporting under*

**2.1 RECONCILIATION WITH PREVIOUS**

Please provide a description of the nature of each change in accounting policy

No change

**Reconciliation of funds per previous GAAP to funds**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per**

	End of period £
Net income/(expenditure) as <i>Adjustments:</i>	

Previous period net \_\_\_\_\_

## Notes to the accounts

### Note 2 Accounting policies

#### 2.2 INCOME

***This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional***

		Yes	No	N/a
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the</li> <li>it is more likely than not that the trustees</li> <li>the monetary value can be measured with</li> </ul> liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or	<input checked="" type="checkbox"/>		
<b>Offsetting</b>	included in the SoFA when the general income recognition criteria	Yes	No	N/a
<b>Grants and donations</b>	grants, income must only be recognised to the extent that the Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of	<input checked="" type="checkbox"/>		
<b>Legacies</b>	The charity has received government grants in the reporting period	Yes	No	N/a
<b>Government grants</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift	<input checked="" type="checkbox"/>		
<b>Tax reclaims on donations and gifts</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
<b>Support costs</b>	The value of any voluntary help received is not included in the accounts but is described in the	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
<b>income from interest, royalties and dividends</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>		
<b>income from membership subscriptions</b>	Membership subscriptions which gives a member the right to buy services or other benefits are	Yes	No	N/a
<b>Settlement of insurance claims</b>	insurance claims are only included in the SoFA when the general income recognition criteria are met.	<input checked="" type="checkbox"/>		
<b>Investment gains and losses</b>	unrealised gains or losses on the sale of investments and any gain or loss	Yes	No	N/a
		<input checked="" type="checkbox"/>		

#### 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation	Yes	No	N/a
	support costs have been incurred	<input checked="" type="checkbox"/>		
<b>Governance and support costs</b>	between governance costs and other support. Governance costs comprise support costs including	Yes	No	N/a
	functions and have been allocated to activity cost categories on a basis	<input checked="" type="checkbox"/>		
<b>Grants with performance conditions</b>	consistent with the use of grant with conditions for its payment being a specific level of service or output to be provided. Such grants are only	Yes	No	N/a
		<input checked="" type="checkbox"/>		

**Grants payable without performance**

where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment a liability for the full

Yes	No	N/a
		✓

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the liability at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments**

financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent

Yes	No	N/a
✓		

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods

## Note 3

## Analysis of income

	Unrestrict ed funds	Restricted income funds	Endowme nt funds	Total funds £	Prior year £
<b>Voluntary Income</b>					
<b>Analysis</b>					
Main Offering	5,506	-	-	5,506	4,549
Tithe	19,126	-	-	19,126	18,057
Thanksgiving	231	-	-	231	248
First Fruit offering	1,700	-	-	1,700	1,020
Pledge	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>26,563</b>	<b>-</b>	<b>-</b>	<b>26,563</b>	<b>23,874</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	33	-	-	33	123
Dividend income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>123</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>26,596</b>	<b>-</b>	<b>-</b>	<b>26,596</b>	<b>23,997</b>

## Section C

## Notes to the accounts

## Note 4

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Accountancy fee	1,200	-	-	1,200	850
Professional fee	-	-	-	-	1,200
Depriciation	1,047	-	-	1,047	497
Honorarium	150	-	-	150	100
Welfare	1,520	-	-	1,520	319
Insurance	250	-	-	250	247
Musice Ministry	7,550	-	-	7,550	4,750
Rent	5,160	-	-	5,160	3,600
Repair and	380	-	-	380	551
Staff training	148	-	-	148	185
Telephone	557	-	-	557	772
Printing and	629	-	-	629	120
Subscriptions	165	-	-	165	159
Transport and	80	-	-	80	-
<b>Total expenditure</b>	<b>18,836</b>	<b>-</b>	<b>-</b>	<b>18,836</b>	<b>13,350</b>
<b>Expenditure on charitable activities</b>					
Evangelism	396	-	-	396	98
WEM to Central	1,800	-	-	1,800	1,800
FOL	1,140	-	-	1,140	1,140
Donation to Charity	440	-	-	440	675
Health & Safty	36	-	-	36	83
<b>Total expenditure</b>	<b>3,812</b>	<b>-</b>	<b>-</b>	<b>3,812</b>	<b>3,796</b>
<b>Separate material item of expense</b>					
		-	-	-	
		-	-	-	
		-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>22,648</b>	<b>-</b>	<b>-</b>	<b>22,648</b>	<b>17,146</b>

**Note 6** Details of certain items of**6..1 Fees for examination of the accounts***Please provide details of the amount paid for any statutory***Independent examiner's fees****Assurance services other than audit or independent****Tax advisory fees****Other fees (for example: financial advice, consultancy,**

<b>This year £</b>	<b>Last year £</b>
850	850

**Note 7 Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**7.1 Cost or valuation**

	Intangible Asset	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	500	-	-	8,700	9,200
Additions	-	-	-	2,697	2,697
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	500	-	-	11,397	11,897

**7.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	500	-	-	7,208	7,708
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,047	1,047
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	500	-	-	8,255	8,755

**7.3 Net book value**

Net book value at the beginning of the year	-	-	-	1,492	1,492
Net book value at the end of the year	-	-	-	3,142	3,142

**7.4 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*  
*the name of independent valuer, if*  
*the methods applied and significant*  
*the carrying amount that would have*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not

**Section C****Notes to the account****Note 8****Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**8.1 Analysis of debtors****Members Loan****Prepayments and accrued income****Other debtors****Total**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
	-	-
	-	440.0
	-	-
	-	440.0

**Note 9****Creditors and accruals**

*Please complete this note if the charity has any creditors or*

**20.1 Analysis of creditors****Accruals****Women Account****Trade creditors****Payments**

**received on account for contracts or performance-related grants**

**Other creditors****Total**

	<b>Amounts falling</b>		<b>Amounts falling due</b>	
	<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	850	850	-	-
	350	350	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	1,200	1,200	-	-

**Section C****Notes to the accounts****Note 10****Cash at bank  
and in hand**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Current Account</b>	5,394	9,979
<b>Deposit Account</b>	31,144	24,511
<b>Petty Cash</b>	55	54
<b>Other</b>	250	-
<b>Total</b>	<b>36,843</b>	<b>34,544</b>



















