

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 depatures 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 reponsible 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	Guidance	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
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	-	-	-	-	-
Total	S07	26,596	-	-	26,596	23,997
Resources expended (Note 6)						
Expenditure on:						
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	-	-	-	-	-
Total	S12	22,648	-	-	22,648	17,146
Net income/(expenditure) before investment	S13	3,948	-	-	3,948	6,851
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	3,948	-	-	3,948	6,851
	S16	-	-	-	-	-
Transfers between funds Other recognised gains/(losses):	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
Fixed assets						
Tangible assets						
(Note 7)	B01	3,142	-	-	3,142	1,492
	B02	-	-	-	-	-
	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	3,142	-	-	3,142	1,492
Current						
Stocks	B06	-	-	-	-	-
(Note 8)	B07	-	-	-	-	-
Investments	B08	-	-	-	-	-
in hand (Note 10)	B09	36,842	-	-	36,842	34,544
assets	B10	36,842	-	-	36,842	34,544
amounts falling	B11	1,200	-	-	1,200	1,200
assets/(liabilities)	B12	35,642	-	-	35,642	33,344
current liabilities	B13	38,784	-	-	38,784	34,836
amounts falling	B14	-	-	-	-	-
liabilities	B15	-	-	-	-	-
or liabilities	B16	38,784	-	-	38,784	34,836
Funds of the						
(Note 27)	B17	-			-	-
Restricted income	B18		-		-	-
funds (Note 27)	B19	3,948		-	3,948	6,851
funds	B20	34,836			34,836	27,985
reserve	B21	38,784	-	-	38,784	34,836
Total funds						

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

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

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

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>	

Note 2 Accounting policies

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
Adjustments:

Fund balance as restated

Reconciliation of net income/(net expenditure) per

**End of
period
£**

Net income/(expenditure) as
Adjustments:

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

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the
- it is more likely than not that the trustees
- the monetary value can be measured with

Offsetting

Grants and donations

Legacies

Government grants

Tax reclaims on donations and gifts

Support costs

Volunteer help

income from interest, royalties and dividends

Settlement of insurance claims

Investment gains and losses

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Governance and support costs

Grants with performance conditions

liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or

included in the SoFA when the general income recognition criteria

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

The charity has received government grants in the reporting period

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are

insurance claims are only included in the SoFA when the general income recognition criteria are met. 10 to unrealised gains or losses on the sale of investments and any gain or loss

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation support costs have been allocated

between governance costs and other support. Governance costs comprise support costs involving central

functions and have been allocated to activity cost categories on a basis consistent with the use of resources

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"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Deferred income

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Basic financial instruments

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The depreciation rates and methods

Note 3

Analysis of income

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

Section C
Notes to the accounts
Note 4
Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Accountancy fee	1,200	-	-	1,200	850
	Professional fee	-	-	-	-	1,200
	Depreciation	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	-
	Total expenditure	18,836	-	-	18,836	13,350
Expenditure on charitable activities	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
	Total expenditure	3,812	-	-	3,812	3,796
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other	-	-	-	-	-
TOTAL EXPENDITURE		22,648	-	-	22,648	17,146

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,**

This year £	Last year £
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**

This year £	Last year £
-	-
-	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**

Amounts falling		Amounts falling due	
This year £	Last year £	This year £	Last year £
850	850	-	-
350	350	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,200	1,200	-	-

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

Current Account
Deposit Account
Petty Cash
Other
Total

This year	Last year
£	£
5,394	9,979
31,144	24,511
55	54
250	-
36,843	34,544

