

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 Trustee are required to prepare financial statement that give a true and fair view c state of affairs of the organisation and of the income and expenditure of the project for 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 stat
- * Prepare the financial statements on the going concern basis unless it is inappropriate that the project will continue in operation.

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

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

Balance sheet

	Guidar	Unrestric ted funds £	Restricted income funds £	Endowm ent funds £	Total this year £
		F01	F02	F03	F04
Fixed assets					
Tangible assets (Note 7)	B01	4,639	-	-	4,639
	B02	-	-	-	-
Investments	B03	-	-	-	-
	B04	-	-	-	-
Total fixed assets	B05	4,639	-	-	4,639
Intangible assets					
Software (Note 8)	B06	-	-	-	-
	B07	-	-	-	-
	B08	-	-	-	-
Cash at bank and in hand (Note 10)	B09	39,897	-	-	39,897
Total current assets	B10	39,897	-	-	39,897
Current liabilities					
Other payables (Note 9)	B11	1,200	-	-	1,200
Total current assets/(liabilities)	B12	38,697	-	-	38,697
Total assets less current liabilities	B13	43,336	-	-	43,336
Provisions for future liabilities (Note 20)	B14	-	-	-	-
	B15	-	-	-	-
Total net assets or liabilities	B16	43,336	-	-	43,336
Charity Endowment funds (Note 27)	B17	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-
Unrestricted funds	B19	4,552	-	-	4,552
Reserve	B20	38,784	-	-	38,784
Total funds	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:

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

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:

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

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:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each accounting error at the beginning of the earliest prior period presented in the accounts.	

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

Give a brief 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

Adjustments:

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

Adjustments:

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.

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 will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Yes

☒

Offsetting

included in the SoFA when the general income recognition criteria are met

Yes

☐

Grants and donations

(5.10 to 5.12 FRS102 SORP) the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

Yes

☒

Yes

☐

Legacies

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

☐

Government grants

The charity has received government grants in the reporting period

Yes

☐

Tax reclaims on donations and gifts

Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same

Yes

☐

Support costs

The charity has incurred expenditure on support costs.

Yes

☒

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the

Yes

☒

Income from interest, royalties and dividends Income from membership subscriptions

Trustees' annual report 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.

Yes

☒

Yes

☒

Yes

☐

Settlement of insurance claims

the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included

Yes

☐

Investment gains

as an item of other income in the resulting from revaluing investments

Yes

☐

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

Yes

Governance and support costs

support. 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

Yes

Grants with performance conditions
Grants payable without performance conditions

The charity made no redundancy payments during the reporting period.

Yes

Redundancy cost

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

Yes

Deferred income

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

Yes

Provisions for liabilities

Basic financial instruments

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

Yes

Yes

Yes

Yes

Yes

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

Section C

Notes to the accounts

Note 3

Analysis of income

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

Other	-	-	-	-
Total	143	-	-	143

Separate material item of income:

	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Other:

	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

TOTAL INCOME

26,658	-	-	26,658
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Section C

Notes to the accounts

Note 4

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds
	Analysis			
Expenditure on raising funds:	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	-	-	-
	Total expenditure on raising funds	18,516	-	-
Expenditure on charitable activities	Evangelism	410	-	-
	WEM to Central Office	1,800	-	-
	FOL	1,140		
	Donation to Charity	240	-	-
	Health & Safty	-	-	-
	Total expenditure on charitable	3,590	-	-
Separate material item of expense			-	-
			-	-
			-	-

		-	-
Total	-	-	-

Other

	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total other expenditure	-	-	-
	-	-	-

TOTAL EXPENDITURE

22,106	-	-
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Section C

Notes to the accounts

Note 6 Details of certain items of expenditure on 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

This year £
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

	Intangible Asset	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
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

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

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	-	-	-	-
Total	1,200	1,200	-	-

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
Total	39,897	36,843

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12/31/2022	

activities

Total funds	Previous year funds
£	£
F04	F05

[illegible]

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
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No	N/a
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No	N/a

	✓
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No	N/a

No	N/a

No	N/a

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

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

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 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* ☒ * -Tick as appropriate
- No* ☐

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(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.	

1.4 Changes to accounting estimates

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

- Yes* ☒ * -Tick as appropriate
- No* ☒

Please disclose:

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

1.5 Material prior year errors

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

- Yes* ☒ * -Tick as appropriate
- No* ☐

Please disclose:

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

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 GE PRACTICE

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

No change

Reconciliation of funds per previous GAAP to funds dete

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previ 102

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

Previous period net income/(expenditure) as restated

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

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rmind 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

Recognition of income	<p>These are included in the Statement of Financial Activities</p> <ul style="list-style-type: none"> • the charity becomes entitled to the income • it is more likely than not that the charity will receive the income • the monetary value can be measured reliably
Offsetting	There has been no offsetting of income and expenditure as permitted by the FRS 102 SOFAS
Grants and donations	Grants and donations are only included if the following criteria are met (5.10 to 5.12)
Legacies	<p>In the case of performance related legacies, income is only included if the charity has provided the service or activity to which the legacy only occurs when the performance condition is met.</p> <p>Legacies are included in the Statement of Financial Activities if the charity is the grant of probate, the executor or administrator of the estate and any conditions attached to the legacy have been met.</p>
Government grants	The charity has received government grants
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in the Statement of Financial Activities</p> <p>Any Gift Aid amount recovered is included in the Statement of Financial Activities and treated as an addition to the income of the charity if the terms of the appeal have specified that the income is to be used for the purposes of the charity</p>
Support costs	The charity has incurred expenditure on support costs
Volunteer help	The value of any voluntary help received from trustees is included in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the account if the income can be measured reliably.
Income from membership subscriptions	<p>Membership subscriptions received are included in the Statement of Financial Activities</p> <p>Legacies.</p> <p>Membership subscriptions which provide benefits are recognised as income from charitable activities</p>
Settlement of insurance claims	Insurance claims are only included in the Statement of Financial Activities if the following criteria are met (5.10 to 5.12) in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains and losses

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 where 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 incurred in compliance with regulation and the charity's objectives.

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

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 evidence of the service or output.

Grants payable without performance conditions

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

Redundancy cost

The charity made no redundancy payments.

Deferred income

No material item of deferred income was recognised.

Creditors

The charity has creditors which are payable within 12 months.

Provisions for liabilities

A liability is measured on the basis of 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 12 months.

They are valued at cost.

The depreciation rates and methods are as follows:

by the charity except for those ticked "No" or "N/a". Where a detailed description is required, please provide details in the box below.

Statement of Financial Activities (SoFA) when:
 - related to the resources;
 - that the trustees will receive the resources; and
 - can be measured with sufficient reliability.

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

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

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

included in the SoFA when the general income recognition principles of the FRS102 SORP).

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

related grants, income must only be recognised to the extent that the specified goods or services as entitlement to the grant income and related conditions are met (5.16 FRS 102 SORP).

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

SoFA when receipt is probable, that is, when there has been sufficient evidence to establish that there are sufficient assets in the charity to meet the legacy are either within the control of the charity.

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

Government grants in the reporting period

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

income when there is a valid declaration from the donor that the income is considered to be part of that gift and is the same fund as the initial donation unless the donor or the charity has specified otherwise.

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

Expenditure on support costs.

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

Help received is not included in the accounts but is described in the notes.

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

Assets when receipt is probable and the amount receivable can be reliably measured.

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

Assets received in the nature of a gift are recognised in Donations and not in the SoFA.

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

Income which gives a member the right to buy services or other goods, or income earned from the provision of goods and services as part of the charity's activities.

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

Income included in the SoFA when the general income recognition principles of the FRS102 SORP) and are included as an item of other income.

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

Unrealised gains or losses on the sale of investments and

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

		✓
--	--	---

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

Yes	No	N/a
✓		

ated between governance costs and other support.
 ll costs involving public accountability of the charity and its
 id good practice.

Yes	No	N/a
✓		

functions and have been allocated to activity cost
 nt with the use of resources, eg allocating property costs by
 f costs by the time spent and other costs by their usage.

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

s attaching to the grant that enables the donor charity to
 ment, a liability for the full funding obligation must be

Yes	No	N/a
		✓

ncy payments during the reporting period.

Yes	No	N/a
		✓

ncome has been included in the accounts.

Yes	No	N/a
✓		

h are measured at settlement amounts less any trade

Yes	No	N/a
✓		

ognition at its historical cost and then subsequently
 e of the amount required to settle the obligation at the

Yes	No	N/a
✓		

: financial instruments on initial recognition as per
 : 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
✓		

ethods used are disclosed in note 9.2.

Note 3

Analysis of income

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

(cont)

Total funds £	Prior year £
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
	Analysis			
Expenditure on raising funds:	Accountancy fee	550	-	-
	Professional fee	2,100	-	-
	Depreciation	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	-	-
	Total expenditure on raising funds	23,962	-	-
Expenditure on charitable activities	Evangelism	807	-	-
	WEM to Central Office	1,800	-	-
	FOL	1,140	-	-
	Donation to Charity	700	-	-
		-	-	-
	Total expenditure on charitable activities	4,447	-	-
Separate material item of expense			-	-
			-	-
			-	-
			-	-
	Total	-	-	-
Other		-	-	-
		-	-	-

	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total other expenditure	-	-	-

TOTAL EXPENDITURE	28,409	-	-
--------------------------	--------	---	---

(cont)

Total funds £	Prior year £
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
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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.

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

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

--



Grand total £	Basis of allocation
	(Describe method)
-	
-	
-	
-	
-	
-	

--

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



This year £	Last year £
550	550

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	-	-	8,388	8,888
Additions	-	-	-	312	312
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	500	-	-	8,700	9,200

7.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

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:

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 carried under the cost model.	

* 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

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

(cont)

This year	Last year
£	£
-	-
440.0	790.0
-	-
440.0	790.0

Amounts falling due after more than one year	
This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Section C

Notes to the accounts

Note 10

Cash at bank and in hand

Current Account
Deposit Account
Petty Cash
Other
Total

|

(cont)

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