

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 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: 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	d income funds	Endowmen t funds	Total funds	Prior year funds
		£	£	£	£	£
<b>Incoming resources (Note 3)</b>		F01	F02	F03	F04	F05
<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

Other gains/(losses)

***Net movement in funds***

***Reconciliation of  
funds:***

Total funds brought forward

***Total funds carried forward***

S18

S19

S20

S21

S22

-	-	-	-	-
-	-	-	-	-
-	7	-	-	7
43,336	-	-	43,336	38,784
43,329	-	-	43,329	43,336

## Section B

## Balance sheet

	Guidance	Unrestricted funds £	income funds £	ent funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets</b>						
<b>(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</b>	B06	-	-	-	-	-
<b>(Note ?)</b>	B07	-	-	-	-	-
<b>Investments</b>	B08	-	-	-	-	-
<b>in hand (Note 9)</b>	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</b>	B14	-	-	-	-	-
<b>liabilities</b>	B15	-	-	-	-	-
<b>or liabilities</b>	B16	40,079	-	-	40,079	43,336
<b>Funds of the</b>						
<b>(Note ?)</b>	B17	-			-	-
<b>Restricted income</b>	B18		-		-	-
<b>funds (Note 27)</b>	B19	- 7		-	- 7	4,552
<b>funds</b>	B20	43,336			43,336	38,784
<b>reserve</b>	B21	43,329	-	-	43,329	43,336
<b>Total funds</b>						

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*	<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*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:	Yes	No	N/a
	• the charity becomes entitled to the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	• it is more likely than not that the trustees	Yes	No	N/a
	• the monetary value can be measured with	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	liabilities, or income and expenses, unless	Yes	No	N/a
<b>Grants and donations</b>	required or permitted by the FRS 102 SORP or	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	included in the SoFA when the	Yes	No	N/a
	general income recognition criteria	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	grants, income must only be	Yes	No	N/a
	recognised to the extent that the	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SoFA	Yes	No	N/a
	when receipt is probable, that is,	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	when there has been grant of	Yes	No	N/a
<b>Government grants</b>	The charity has received government	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	grants in the reporting period	Yes	No	N/a
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	income when there is a valid	Yes	No	N/a
	declaration from the donor. Any Gift	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure	Yes	No	N/a
	on support costs.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The value of any voluntary help	Yes	No	N/a
<b>Volunteer help</b>	received is not included in the	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>income from</b>	accounts but is described in the	Yes	No	N/a
<b>interest, royalties</b>	This is included in the accounts when	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>and dividends</b>	receipt is probable and the amount	Yes	No	N/a
<b>income from</b>	receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>membership</b>	Membership subscriptions received in	Yes	No	N/a
<b>subscriptions</b>	the nature of a gift are recognised in	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donations and Legacies	Yes	No	N/a
	Membership subscriptions which	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	gives a member the right to buy	Yes	No	N/a
<b>Settlement of insurance claims</b>	services or other benefits are	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Insurance claims are only included in	Yes	No	N/a
	the SoFA when the general income	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	recognition criteria are met (5.10 to	Yes	No	N/a
	unrealised gains or losses on the sale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	of investments and any gain or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

#### 2.3 EXPENDITURE AND LIABILITIES

##### Liability recognition

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

##### Governance and support costs

between governance costs and other support. Governance costs comprise 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
<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"/>

<b>Grants with performance conditions</b>	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	Yes	No	N/a
<b>Grants payable without performance</b>				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.			✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
<b>Provisions for liabilities</b>	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			✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent	Yes	No	N/a
<b>2.4 ASSETS</b>				✓
<b>Tangible fixed assets for use by charity</b>	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

	Analysis	Unrestrict ed funds	Restricted income funds	Endowme nt funds	Total funds £	Prior year £
Voluntary Income	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>	24,261	-	-	24,261	26,515
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Income from investments:	Interest income	781	-	-	781	143
	Dividend income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	781	-	-	781	143
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		25,043	-	-	25,043	26,658

## 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
	Depreciation	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**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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**

This year £	Last year £
-	-
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**

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 9****Cash at bank  
and in hand**

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

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
3,663	7,106
34,468	32,487
54	54
250	250
38,435	39,897



















