

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	d income funds	Endowmen t funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
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	-	-	-	-	-
Total	S07	26,417	-	-	26,417	25,043
Resources expended (Note 4)						
Expenditure on:						
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	-	-	-	-	-
Total	S12	27,254	-	-	27,254	25,050
Net income/(expenditure) before investment	S13	- 837	-	-	- 837	- 7
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	- 837	-	-	- 837	- 7
	S16	-	-	-	-	-
Transfers between funds	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

-	-	-	-	-
-	-	-	-	-
- 837	-	-	- 837	- 7
43,329	-	-	43,329	38,784
42,492	-	-	42,492	43,329

Section B

Balance sheet

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

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:

<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>	

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:	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"/>
Offsetting	liabilities, or income and expenses, unless	Yes	No	N/a
Grants and donations	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"/>
Legacies	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
Government grants	The charity has received government	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	grants in the reporting period	Yes	No	N/a
	Gift Aid receivable is included in	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	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"/>
Support costs	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
Volunteer help	received is not included in the	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
income from	accounts but is described in the	Yes	No	N/a
interest, royalties	This is included in the accounts when	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
and dividends	receipt is probable and the amount	Yes	No	N/a
income from	receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
membership	Membership subscriptions received in	Yes	No	N/a
subscriptions	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
Settlement of insurance claims	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"/>
Investment gains and losses	recognition criteria are met. 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	Yes	No	N/a

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"/>

Grants with performance conditions	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
Grants payable without performance				✓
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.			✓
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			✓
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
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

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

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	950	-	-	950	913
	Professional fee	288	-	-	288	169
	Depreciation	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
	Total expenditure	22,323	-	-	22,323	21,069
Expenditure on charitable activities	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	-	-	-	-	-
	Total expenditure	4,931	-	-	4,931	3,981
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other	-	-	-	-	-
TOTAL EXPENDITURE		27,253	-	-	27,253	25,050

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,**

This year £	Last year £
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**

This year £	Last year £
-	-
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**

Amounts falling		Amounts falling due	
This year £	Last year £	This year £	Last year £
950	850	-	-
350	350	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,300	1,200	-	-

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

Current Account
Deposit Account
Petty Cash
Other
Total

This year	Last year
£	£
2,780	3,663
34,761	34,468
54	54
250	250
37,845	38,435

