

# THE LIGHT OF THE WORLD GOSPEL HALL COMMUNITY CHURCH

England & Wales · Charity number 701987

## Details

---

Other names	THE LIGHT OF THE WORLD GOSPEL HALL CHURCH
Status	Registered
Legal form	Other
Registered	1989-09-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Light of the World Gospel Hall Gaythorne Road Bradford BD5 7ES
Phone	01274730640
Email	<a href="mailto:Lotwghcc1@yahoo.com">Lotwghcc1@yahoo.com</a>
Website	<a href="http://www.lightoftheworldbradford.org.uk">www.lightoftheworldbradford.org.uk</a>

## Activities

---

**Objects:** THE ADVANCEMENT OF CHRISTIANITY IN BRADFORD AND ELSEWHERE. FOR FURTHER DETAILS PLEASE SEE CONSTITUTION.

**Activities:** General charity purposes. Working with young people ,the elderly,providing educational courses,advice and support.

## Classification

---

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** BRADFORD AND ELSEWHERE.
- Bradford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,832	£124,713	-	-
2024-03-31	£75,612	£140,488	-	-
2023-03-31	£59,321	£37,097	-	-
2022-03-31	£38,134	£34,575	-	-
2021-03-31	£64,217	£50,851	-	-

## Trustees

Name	Role	Appointed
JUNIOR EMANUEL LAWRENCE		
LYNN DEACON-GREEN		2013-05-15
NOLA JOYCE SAVERY CAMPBELL		

**THE LIGHT OF THE WORLD GOSPEL HALL COMMUNITY CHURCH**

England & Wales - Charity number 701987

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Light of the World Gospel Hall  
Community Church**

**Light of the World Gospel Hall  
Community Church**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12

**Light of the World Gospel Hall  
Community Church**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

<b>TRUSTEES</b>	J E Lawrence N J S Campbell L Green
<b>PRINCIPAL ADDRESS</b>	Light of the World Gospel Hall Gaythorne Road Bradford West Yorkshire BD5 7ES
<b>REGISTERED CHARITY NUMBER</b>	701987
<b>INDEPENDENT EXAMINER</b>	KJA Kilner Johnson Ltd Woodland House Woodland Park Bradford Road Cleckheaton BD19 6BW
<b>OTHER OFFICERS</b>	Rev S C Sangster, Founder P Nelson, Deaconess K A Trought, Pastor E A Smith, Elder

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The Trustees present their report with the financial statement of the charity for the year ended 31st March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

### **OBJECTIVES AND ACTIVITIES**

The Church is a Christian fellowship who feel called both to worship God and to demonstrate his love for the world by providing care and activities for the local community.

We have complied with the guidance supplied by the Charity Commission regarding public benefit, and applied this when reviewing our aims and objectives and in planning our future activities.

### **ACHIEVEMENTS AND PERFORMANCE**

The Light of the World Gospel Hall Community Church is continuing to thrive in its efforts to share the gospel of Jesus Christ. The congregation also continues to thrive and meet for worship in line with the terms of our constitution.

The projects of the church are run by members of the congregation on a voluntary basis as a means of reducing cost, as we pray and plan ahead towards the planting of another church.

A newly appointed evangelism team goes out each week with the good news of Jesus Christ, and it has benefited many people who need a word of comfort, and to know that Jesus cares and the church cares.

The Feed the Hungry project was started by the church volunteers, and is continuing to provide free hot meals for the vulnerable people of Bradford. The project runs every Wednesday evening and caters for over 100 people each week. The church works in partnership with other groups who are involved in supporting the hungry and the homeless in the district.

The church will continue its outreach project to children and families for the Sunday school.

It is anticipated that the annual church thanksgiving celebrations that were postponed because of the Covid restrictions will resume in the near future.

The church will continue to explore ways to develop a newsletter and an information booklet as a means of promoting outreach, while raising awareness of our presence and purpose in the city of Bradford through the organisation's website.

### **FINANCIAL REVIEW**

Reserves are held to ensure the continuity of the activities of the Church. Reserves of twelve months unrestricted expenditure are required for this purpose, equivalent to £140,488 based on the expenditure for the year to the 31 March 2025.

Unrestricted reserves at 31 March 2025 were £1,182,106 (2024: £1,241,987). It is the Trustee's intention to utilise these accumulated funds to build and develop a new Church in another inner city Community, engaging in similar Ministry of Community building and education. The Church Council expect that a sum in the region of £800,000 will be required to seed the new Church.

Under the constitution the Church has the power to make any investment which the Trustees see fit. The Trustees currently invest the Funds of the church with Barclays Bank, utilising both current and deposit accounts.

### **FUTURE PLANS**

The small but vibrant and dedicated Church congregation continue to support the future planting of another Church and helping the Community. We are also considering the setting up of youth accommodation for young Christians who might otherwise be living on the street.

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The church is governed by its constitution adopted 6 October 1999 and constitutes an unincorporated Church.

All trustees are appointed on a voluntary basis. Most of the workers do not receive any remuneration for their time, though a stipend is paid to Rev. S C Sangster as Senior Pastor and founder of the organisation. This is disclosed in the church accounts.

The Church is overseen on a day to day by Rev. S C Sangster, as founder of the organisation, with all decision making being undertaken by the church council members who make recommendations to the full membership of the fellowship in open meetings. The Council members are elected at the Annual General Meeting each year by the full membership.

The Church has established a trading charity, Light of the World Community Centre Limited, to run the Community Centre and Nursery from 1 April 2009. The limited company was registered 7 August 2008, company number 06666862, and became a Charity on 4 February 2009, Charity number 1127877.

The trustees have a duty to identify and review the risks to which the Church is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church ensures the safety of Children and vulnerable adults by developing a Safeguarding policy for this purpose.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
J E Lawrence - Trustee

**Independent Examiner's Report to the Trustees of  
Light of the World Gospel Hall  
Community Church**

**Independent examiner's report to the trustees of Light of the World Gospel Hall Community Church**

I report to the charity trustees on my examination of the accounts of Light of the World Gospel Hall Community Church (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S Hutton

KJA Kilner Johnson Ltd  
Woodland House  
Woodland Park  
Bradford Road  
Cleckheaton  
BD19 6BW

Date: .....

**Light of the World Gospel Hall  
Community Church**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	29,432	-	29,432	40,212
Investment income	3	35,400	-	35,400	35,400
<b>Total</b>		<u>64,832</u>	<u>-</u>	<u>64,832</u>	<u>75,612</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activity	4	118,364	-	118,364	133,976
Other	5	6,349	-	6,349	6,512
<b>Total</b>		<u>124,713</u>	<u>-</u>	<u>124,713</u>	<u>140,488</u>
<b>NET INCOME/(EXPENDITURE)</b>		(59,881)	-	(59,881)	(64,876)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,241,987	115,440	1,357,427	1,422,303
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,182,106</u></u>	<u><u>115,440</u></u>	<u><u>1,297,546</u></u>	<u><u>1,357,427</u></u>

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	350,042	115,440	465,482	471,831
<b>CURRENT ASSETS</b>					
Debtors	10	77,915	-	77,915	137,296
Cash at bank and in hand		757,214	-	757,214	751,361
		<u>835,129</u>	<u>-</u>	<u>835,129</u>	<u>888,657</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(3,065)	-	(3,065)	(3,061)
<b>NET CURRENT ASSETS</b>		<u>832,064</u>	<u>-</u>	<u>832,064</u>	<u>885,596</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,182,106</u>	<u>115,440</u>	<u>1,297,546</u>	<u>1,357,427</u>
<b>NET ASSETS</b>		<u><u>1,182,106</u></u>	<u><u>115,440</u></u>	<u><u>1,297,546</u></u>	<u><u>1,357,427</u></u>
<b>FUNDS</b>	12				
Unrestricted funds				1,182,106	1,241,987
Restricted funds				115,440	115,440
<b>TOTAL FUNDS</b>				<u><u>1,297,546</u></u>	<u><u>1,357,427</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
J E Lawrence - Trustee

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance
Signage	10% Straight line
Freehold property	1% Straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	24,047	33,165
Gift aid	5,385	7,047
	<u>29,432</u>	<u>40,212</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Rents received	35,400	35,400
	<u>35,400</u>	<u>35,400</u>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs £</b>	<b>Grant funding of activities £</b>	<b>Support costs £</b>	<b>Totals £</b>
Charitable Activity	36,262	80,000	2,102	118,364
	<u>36,262</u>	<u>80,000</u>	<u>2,102</u>	<u>118,364</u>

**5. OTHER**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	6,349	6,512
Support costs	2,102	2,539
	<u>8,451</u>	<u>9,051</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

During the year a stipend of £21,000 (2023: £18,000) was paid to Rev S C Sangster for her role as Pastor of the church.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**7. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	22,000	21,000
	<u>22,000</u>	<u>21,000</u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Pastor	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	40,212	-	40,212
Investment income	35,400	-	35,400
<b>Total</b>	<u>75,612</u>	<u>-</u>	<u>75,612</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity	133,976	-	133,976

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
Other	6,512	-	6,512
<b>Total</b>	140,488	-	140,488
<b>NET INCOME/(EXPENDITURE)</b>	(64,876)	-	(64,876)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,306,863	115,440	1,422,303
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,241,987	115,440	1,357,427

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2024 and 31 March 2025	586,181	120,281	13,000	719,462
<b>DEPRECIATION</b>				
At 1 April 2024	116,300	118,460	12,871	247,631
Charge for year	5,862	455	32	6,349
At 31 March 2025	122,162	118,915	12,903	253,980
<b>NET BOOK VALUE</b>				
At 31 March 2025	464,019	1,366	97	465,482
At 31 March 2024	469,881	1,821	129	471,831

**10. DEBTORS**

	<b>2025 £</b>	<b>2024 £</b>
Amounts falling due within one year:		
Other debtors	5,168	7,047
Amounts falling due after more than one year:		
Due from group undertakings	72,747	130,249
Aggregate amounts	77,915	137,296

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	1,200	1,200
Accruals and deferred income	1,865	1,861
	<u>3,065</u>	<u>3,061</u>

**12. MOVEMENT IN FUNDS**

	<b>At 1.4.24</b>	<b>Net movement in funds</b>	<b>At 31.3.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	1,241,987	(59,881)	1,182,106
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
	<u>1,357,427</u>	<u>(59,881)</u>	<u>1,297,546</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	64,832	(124,713)	(59,881)
	<u>64,832</u>	<u>(124,713)</u>	<u>(59,881)</u>

**Comparatives for movement in funds**

	<b>At 1.4.23</b>	<b>Net movement in funds</b>	<b>At 31.3.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	1,306,863	(64,876)	1,241,987
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
	<u>1,422,303</u>	<u>(64,876)</u>	<u>1,357,427</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	75,612	(140,488)	(64,876)
	<u>75,612</u>	<u>(140,488)</u>	<u>(64,876)</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**13. RELATED PARTY DISCLOSURES**

The charity has charged Light Of The World Community Centre Limited £30,000 (2024: £30,000) for its use of the premises.

The charity made a grant of £80,000 (2024: £100,000) to Light Of The World Community Centre Limited.

At the balance sheet date the amount due from Light Of The World Community Centre Limited was £72,747 (2024: £130,249).

**Light of the World Gospel Hall  
Community Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,047	33,165
Gift aid	5,385	7,047
	<hr/>	<hr/>
	29,432	40,212
<b>Investment income</b>		
Rents received	35,400	35,400
	<hr/>	<hr/>
<b>Total incoming resources</b>	64,832	75,612
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	22,000	21,000
Rates and water	295	219
Insurance	2,078	2,038
Light and heat	6,261	5,631
Telephone	1,576	1,091
Sundries	4,052	1,458
Grants to institutions	80,000	100,000
	<hr/>	<hr/>
	116,262	131,437
<b>Other</b>		
Freehold property	5,862	5,862
Fixtures and fittings	455	607
Motor vehicles	32	43
	<hr/>	<hr/>
	6,349	6,512
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	120	120
<b>Governance costs</b>		
Accountancy and legal fees	1,982	2,419
	<hr/>	<hr/>
<b>Total resources expended</b>	124,713	140,488
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(59,881)</u>	<u>(64,876)</u>

This page does not form part of the statutory financial statements

**THE LIGHT OF THE WORLD GOSPEL HALL COMMUNITY CHURCH**

England & Wales - Charity number 701987

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Light of the World Gospel Hall  
Community Church**

**Light of the World Gospel Hall  
Community Church**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

**Light of the World Gospel Hall  
Community Church**

**Reference and Administrative Details  
for the Year Ended 31 March 2024**

<b>TRUSTEES</b>	J E Lawrence N J S Campbell L Green
<b>PRINCIPAL ADDRESS</b>	Light of the World Gospel Hall Gaythorne Road Bradford West Yorkshire BD5 7ES
<b>REGISTERED CHARITY NUMBER</b>	701987
<b>INDEPENDENT EXAMINER</b>	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT
<b>OTHER OFFICERS</b>	Rev S C Sangster, Founder P Nelson, Deaconess K A Trought, Pastor E A Smith, Elder

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2024**

The Trustees present their report with the financial statement of the charity for the year ended 31st March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

### **OBJECTIVES AND ACTIVITIES**

The Church is a Christian fellowship who feel called both to worship God and to demonstrate his love for the world by providing care and activities for the local community.

We have complied with the guidance supplied by the Charity Commission regarding public benefit, and applied this when reviewing our aims and objectives and in planning our future activities.

### **ACHIEVEMENT AND PERFORMANCE**

The Light of the World Gospel Hall Community Church is continuing to thrive in its efforts to share the gospel of Jesus Christ. The congregation also continues to thrive and meet for worship in line with the terms of our constitution.

The projects of the church are run by members of the congregation on a voluntary basis as a means of reducing cost, as we pray and plan ahead towards the planting of another church.

A newly appointed evangelism team goes out each week with the good news of Jesus Christ, and it has benefited many people who need a word of comfort, and to know that Jesus cares and the church cares.

The Feed the Hungry project was started by the church volunteers, and is continuing to provide free hot meals for the vulnerable people of Bradford. The project runs every Wednesday evening and caters for over 100 people each week. The church works in partnership with other groups who are involved in supporting the hungry and the homeless in the district.

The church will continue its outreach project to children and families for the Sunday school.

It is anticipated that the annual church thanksgiving celebrations that were postponed because of the Covid restrictions will resume in the near future.

The church will continue to explore ways to develop a newsletter and an information booklet as a means of promoting outreach, while raising awareness of our presence and purpose in the city of Bradford through the organisation's website.

### **FINANCIAL REVIEW**

Reserves are held to ensure the continuity of the activities of the Church. Reserves of twelve months unrestricted expenditure are required for this purpose, equivalent to £140,488 based on the expenditure for the year to the 31 March 2024.

Unrestricted reserves at 31 March 2024 were £1,241,987 (2023: £1,306,863). It is the Trustee's intention to utilise these accumulated funds to build and develop a new Church in another inner city Community, engaging in similar Ministry of Community building and education. The Church Council expect that a sum in the region of £800,000 will be required to seed the new Church.

Under the constitution the Church has the power to make any investment which the Trustees see fit. The Trustees currently invest the Funds of the church with Barclays Bank, utilising both current and deposit accounts.

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**FUTURE PLANS**

The small but vibrant and dedicated Church congregation continue to support the future planting of another Church and helping the Community. We are also considering the setting up of youth accommodation for young Christians who might otherwise be living on the street.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The church is governed by its constitution adopted 6 October 1999 and constitutes an unincorporated Church.

All trustees are appointed on a voluntary basis. Most of the workers do not receive any remuneration for their time, though a stipend is paid to Rev. S C Sangster as Senior Pastor and founder of the organisation. This is disclosed in the church accounts.


The Church is overseen on a day to day by Rev. S C Sangster, as founder of the organisation, with all decision making being undertaken by the church council members who make recommendations to the full membership of the fellowship in open meetings. The Council members are elected at the Annual General Meeting each year by the full membership.

The Church has established a trading charity, Light of the World Community Centre Limited, to run the Community Centre and Nursery from 1 April 2009. The limited company was registered 7 August 2008, company number 06666862, and became a Charity on 4 February 2009, Charity number 1127877.

The trustees have a duty to identify and review the risks to which the Church is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church ensures the safety of Children and vulnerable adults by developing a Safeguarding policy for this purpose.

Approved by order of the board of trustees on 20/12/24..... and signed on its behalf by:

  
.....

J E Lawrence - Trustee

**Independent Examiner's Report to the Trustees of  
Light of the World Gospel Hall  
Community Church**

**Independent examiner's report to the trustees of Light of the World Gospel Hall Community Church**

I report to the charity trustees on my examination of the accounts of Light of the World Gospel Hall Community Church (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



N Effendi

KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

Date: ..... 19<sup>th</sup> December 2024

**Light of the World Gospel Hall  
Community Church**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	40,212	-	40,212	38,756
<b>Charitable activities</b>					
Charitable Activity		-	-	-	6,965
Investment income	3	35,400	-	35,400	33,600
<b>Total</b>		<u>75,612</u>	<u>-</u>	<u>75,612</u>	<u>79,321</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	-	-	-	2,586
<b>Charitable activities</b>					
Charitable Activity	5	133,976	-	133,976	47,782
Other	6	6,512	-	6,512	6,729
<b>Total</b>		<u>140,488</u>	<u>-</u>	<u>140,488</u>	<u>57,097</u>
<b>NET INCOME/(EXPENDITURE)</b>		(64,876)	-	(64,876)	22,224
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,306,863	115,440	1,422,303	1,400,079
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,241,987</u></u>	<u><u>115,440</u></u>	<u><u>1,357,427</u></u>	<u><u>1,422,303</u></u>


The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Balance Sheet  
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	356,391	115,440	471,831	478,343
<b>CURRENT ASSETS</b>					
Debtors	11	137,296	-	137,296	215,117
Cash at bank and in hand		751,361	-	751,361	731,815
		888,657	-	888,657	946,932
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,061)	-	(3,061)	(2,972)
		885,596	-	885,596	943,960
<b>NET CURRENT ASSETS</b>					
		1,241,987	115,440	1,357,427	1,422,303
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,241,987	115,440	1,357,427	1,422,303
<b>NET ASSETS</b>					
		1,241,987	115,440	1,357,427	1,422,303
<b>FUNDS</b>					
	13			1,241,987	1,306,863
Unrestricted funds				115,440	115,440
Restricted funds				1,357,427	1,422,303
<b>TOTAL FUNDS</b>					
				1,357,427	1,422,303

The financial statements were approved by the Board of Trustees and authorised for issue on 20/12/24 and were signed on its behalf by:

  
.....  
J E Lawrence - Trustee

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance
Signage	10% Straight line
Freehold property	1% Straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	33,165	31,901
Gift aid	7,047	6,855
	<u>40,212</u>	<u>38,756</u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rents received	<u>35,400</u>	<u>33,600</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Support costs	<u>-</u>	<u>2,586</u>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Grant funding of activities</b>	<b>Support costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activity	<u>31,437</u>	<u>100,000</u>	<u>2,539</u>	<u>133,976</u>

**6. OTHER**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	<u>6,512</u>	<u>6,729</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year a stipend of £21,000 (2023: £18,000) was paid to Rev S C Sangster for her role as Pastor of the church.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**8. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	21,000	18,000
	<u>21,000</u>	<u>18,000</u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Pastor	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	38,756	-	38,756
<b>Charitable activities</b>			
Charitable Activity	6,965	-	6,965
Investment income	33,600	-	33,600
<b>Total</b>	<u>79,321</u>	<u>-</u>	<u>79,321</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,586	-	2,586
<b>Charitable activities</b>			
Charitable Activity	47,782	-	47,782
Other	6,729	-	6,729
<b>Total</b>	<u>57,097</u>	<u>-</u>	<u>57,097</u>
<b>NET INCOME</b>	22,224	-	22,224
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,284,639	115,440	1,400,079
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,306,863</u>	<u>115,440</u>	<u>1,422,303</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**10. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2023 and 31 March 2024	586,181	120,281	13,000	719,462
<b>DEPRECIATION</b>				
At 1 April 2023	110,438	117,853	12,828	241,119
Charge for year	5,862	607	43	6,512
At 31 March 2024	116,300	118,460	12,871	247,631
<b>NET BOOK VALUE</b>				
At 31 March 2024	469,881	1,821	129	471,831
At 31 March 2023	475,743	2,428	172	478,343

**11. DEBTORS**

	<b>2024 £</b>	<b>2023 £</b>
Amounts falling due within one year:		
Other debtors	7,047	7,928
Amounts falling due after more than one year:		
Due from group undertakings	130,249	207,189
Aggregate amounts	137,296	215,117

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Other creditors	1,200	1,200
Accruals and deferred income	1,861	1,772
	3,061	2,972

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**13. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	1,306,863	(64,876)	1,241,987
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
<b>TOTAL FUNDS</b>	<u>1,422,303</u>	<u>(64,876)</u>	<u>1,357,427</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,612	(140,488)	(64,876)
<b>TOTAL FUNDS</b>	<u>75,612</u>	<u>(140,488)</u>	<u>(64,876)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,284,639	22,224	1,306,863
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
<b>TOTAL FUNDS</b>	<u>1,400,079</u>	<u>22,224</u>	<u>1,422,303</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,321	(57,097)	22,224
<b>TOTAL FUNDS</b>	<u>79,321</u>	<u>(57,097)</u>	<u>22,224</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**14. RELATED PARTY DISCLOSURES**

The charity has charged Light Of The World Community Centre Limited £30,000 (2023: £30,000) for its use of the premises.

The charity made a grant of £100,000 (2023: £20,000) to Light Of The World Community Centre Limited.

At the balance sheet date the amount due from Light Of The World Community Centre Limited was £130,249 (2023: £207,189).

**Light of the World Gospel Hall  
Community Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	33,165	31,901
Gift aid	7,047	6,855
	<u>40,212</u>	<u>38,756</u>
<b>Investment income</b>		
Rents received	35,400	33,600
<b>Charitable activities</b>		
Grants	-	6,965
	<u>75,612</u>	<u>79,321</u>
<b>Total incoming resources</b>		
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	21,000	18,000
Rates and water	219	219
Insurance	2,038	2,401
Light and heat	5,631	3,748
Telephone	1,091	1,347
Sundries	1,458	1,757
Grants to institutions	100,000	20,000
	<u>131,437</u>	<u>47,472</u>
<b>Other</b>		
Freehold property	5,862	5,862
Fixtures and fittings	607	810
Motor vehicles	43	57
	<u>6,512</u>	<u>6,729</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	120	120
<b>Governance costs</b>		
Accountancy and legal fees	2,419	2,776
	<u>140,488</u>	<u>57,097</u>
<b>Total resources expended</b>		
<b>Net (expenditure)/income</b>	<u>(64,876)</u>	<u>22,224</u>

This page does not form part of the statutory financial statements



**THE LIGHT OF THE WORLD GOSPEL HALL COMMUNITY CHURCH**

England & Wales - Charity number 701987

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Light of the World Gospel Hall  
Community Church**

**Light of the World Gospel Hall  
Community Church**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

**Light of the World Gospel Hall  
Community Church**

**Reference and Administrative Details  
for the Year Ended 31 March 2023**

<b>TRUSTEES</b>	J E Lawrence N J S Campbell ✕ L Green
<b>PRINCIPAL ADDRESS</b>	Light of the World Gospel Hall Gaythorne Road Bradford West Yorkshire BD5 7ES
<b>REGISTERED CHARITY NUMBER</b>	701987
<b>INDEPENDENT EXAMINER</b>	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT
<b>OTHER OFFICERS</b>	Rev S C Sangster, Founder P Nelson, Deaconess K A Trought, Pastor E A Smith, Elder

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2023**

The Trustees present their report with the financial statement of the charity for the year ended 31st March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

### **OBJECTIVES AND ACTIVITIES**

The Church is a Christian fellowship who feel called both to worship God and to demonstrate his love for the world by providing care and activities for the local community.

We have complied with the guidance supplied by the Charity Commission regarding public benefit, and applied this when reviewing our aims and objectives and in planning our future activities.

### **ACHIEVEMENT AND PERFORMANCE**

The Light of the World Gospel Hall Community Church is continuing to thrive in its efforts to share the gospel of Jesus Christ. The congregation also continues to thrive and meet for worship in line with the terms of our constitution.

The projects of the church are run by members of the congregation on a voluntary basis as a means of reducing cost, as we pray and plan ahead towards the planting of another church.

A newly appointed evangelism team goes out each week with the good news of Jesus Christ, and it has benefited many people who need a word of comfort, and to know that Jesus cares and the church cares.

The Feed the Hungry project was started by the church volunteers, and is continuing to provide free hot meals for the vulnerable people of Bradford. The project runs every Wednesday evening and caters for over 100 people each week. The church works in partnership with other groups who are involved in supporting the hungry and the homeless in the district.

The church will continue its outreach project to children and families for the Sunday school.

It is anticipated that the annual church thanksgiving celebrations that were postponed because of the Covid restrictions will resume in the near future.

The church will continue to explore ways to develop a newsletter and an information booklet as a means of promoting outreach, while raising awareness of our presence and purpose in the city of Bradford through the organisation's website.

### **FINANCIAL REVIEW**

Reserves are held to ensure the continuity of the activities of the Church. Reserves of twelve months unrestricted expenditure are required for this purpose, equivalent to £27,782 based on the expenditure for the year to the 31 March 2023. In addition to the Church aims to hold a burial fund of £20,000 and a large repairs fund of £20,000 giving a total of £67,782.

Unrestricted reserves at 31 March 2023 were £1,284,639 (2022: £1,286,327). It is the Trustee's intention to utilise these accumulated funds to build and develop a new Church in another inner city Community, engaging in similar Ministry of Community building and education. The Church Council expect that a sum in the region of £800,000 will be required to seed the new Church.

Under the constitution the Church has the power to make any investment which the Trustees see fit. The Trustees currently invest the Funds of the church with Barclays Bank, utilising both current and deposit accounts.

### **FUTURE PLANS**

The small but vibrant and dedicated Church congregation continue to support the future planting of another Church and helping the Community. We are also considering the setting up of youth accommodation for young Christians who might otherwise be living on the street.

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The church is governed by its constitution adopted 6 October 1999 and constitutes an unincorporated Church.

All trustees are appointed on a voluntary basis. Most of the workers do not receive any remuneration for their time, though a stipend is paid to Rev. S C Sangster as Senior Pastor and founder of the organisation. This is disclosed in the church accounts.

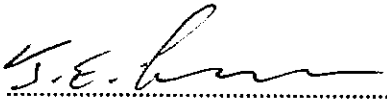
The Church is overseen on a day to day by Rev. S C Sangster, as founder of the organisation, with all decision making being undertaken by the church council members who make recommendations to the full membership of the fellowship in open meetings. The Council members are elected at the Annual General Meeting each year by the full membership.

The Church has established a trading charity, Light of the World Community Centre Limited, to run the Community Centre and Nursery from 1 April 2009. The limited company was registered 7 August 2008, company number 06666862, and became a Charity on 4 February 2009, Charity number 1127877.

The trustees have a duty to identify and review the risks to which the Church is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church ensures the safety of Children and vulnerable adults by developing a Safeguarding policy for this purpose.

Approved by order of the board of trustees on 6 December 2023 and signed on its behalf by:

  
.....

J E Lawrence - Trustee

**Independent Examiner's Report to the Trustees of  
Light of the World Gospel Hall  
Community Church**

**Independent examiner's report to the trustees of Light of the World Gospel Hall Community Church**

I report to the charity trustees on my examination of the accounts of Light of the World Gospel Hall Community Church (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



N Effendi

KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

Date: 6 December 2023

**Light of the World Gospel Hall  
Community Church**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,756	-	38,756	26,824
<b>Charitable activities</b>					
Charitable Activity		6,965	-	6,965	1,310
Investment income	3	13,600	-	13,600	10,000
<b>Total</b>		<u>59,321</u>	<u>-</u>	<u>59,321</u>	<u>38,134</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	2,586	-	2,586	1,688
<b>Charitable activities</b>					
Charitable Activity	5	27,782	-	27,782	28,766
Other	6	6,729	-	6,729	5,809
<b>Total</b>		<u>37,097</u>	<u>-</u>	<u>37,097</u>	<u>36,263</u>
<b>NET INCOME</b>		22,224	-	22,224	1,871
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,284,639	115,440	1,400,079	1,398,208
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,306,863</u></u>	<u><u>115,440</u></u>	<u><u>1,422,303</u></u>	<u><u>1,400,079</u></u>

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	362,903	115,440	478,343	485,072
<b>CURRENT ASSETS</b>					
Debtors	11	215,117	-	215,117	209,344
Cash at bank and in hand		731,815	-	731,815	708,551
		<u>946,932</u>	<u>-</u>	<u>946,932</u>	<u>917,895</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,972)	-	(2,972)	(2,888)
		<u>943,960</u>	<u>-</u>	<u>943,960</u>	<u>915,007</u>
<b>NET CURRENT ASSETS</b>					
		<u>943,960</u>	<u>-</u>	<u>943,960</u>	<u>915,007</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,306,863</u>	<u>115,440</u>	<u>1,422,303</u>	<u>1,400,079</u>
<b>NET ASSETS</b>					
		<u>1,306,863</u>	<u>115,440</u>	<u>1,422,303</u>	<u>1,400,079</u>
<b>FUNDS</b>					
	13			1,306,863	1,284,639
Unrestricted funds				115,440	115,440
Restricted funds				<u>1,422,303</u>	<u>1,400,079</u>
<b>TOTAL FUNDS</b>					
				<u>1,422,303</u>	<u>1,400,079</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2023 and were signed on its behalf by:



.....  
J E Lawrence - Trustee

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance
Signage	10% Straight line
Freehold property	1% Straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

<b>2. DONATIONS AND LEGACIES</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Donations		<u>38,756</u>	<u>26,824</u>
<b>3. INVESTMENT INCOME</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Rents received		<u>13,600</u>	<u>10,000</u>
<b>4. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Support costs		<u>2,586</u>	<u>1,688</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	<b>Direct Costs</b>	<b>Support costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activity	<u>27,472</u>	<u>310</u>	<u>27,782</u>
<b>6. OTHER</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Depreciation		<u>6,729</u>	<u>5,809</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year a stipend of £18,000 (2022: £18,000) was paid to Rev S C Sangster for her role as Pastor of the church.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	18,000	18,000
	<u>18,000</u>	<u>18,000</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Pastor	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,824	-	26,824
<b>Charitable activities</b>			
Charitable Activity	1,310	-	1,310
Investment income	10,000	-	10,000
<b>Total</b>	<u>38,134</u>	<u>-</u>	<u>38,134</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,688	-	1,688
<b>Charitable activities</b>			
Charitable Activity	28,766	-	28,766
Other	5,809	-	5,809
<b>Total</b>	<u>36,263</u>	<u>-</u>	<u>36,263</u>
<b>NET INCOME</b>	1,871	-	1,871
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,282,768	115,440	1,398,208
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,284,639</u>	<u>115,440</u>	<u>1,400,079</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2022 and 31 March 2023	586,181	120,281	13,000	719,462
<b>DEPRECIATION</b>				
At 1 April 2022	104,576	117,043	12,771	234,390
Charge for year	5,862	810	57	6,729
At 31 March 2023	110,438	117,853	12,828	241,119
<b>NET BOOK VALUE</b>				
At 31 March 2023	475,743	2,428	172	478,343
At 31 March 2022	481,605	3,238	229	485,072

**11. DEBTORS**

	<b>2023 £</b>	<b>2022 £</b>
Amounts falling due within one year:		
Other debtors	7,928	6,840
Prepayments	-	1
	<u>7,928</u>	<u>6,841</u>
Amounts falling due after more than one year:		
Due from group undertakings	207,189	202,503
Aggregate amounts	<u>215,117</u>	<u>209,344</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Other creditors	1,200	1,200
Accruals and deferred income	1,772	1,688
	<u>2,972</u>	<u>2,888</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**13. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,284,639	22,224	1,306,863
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
<b>TOTAL FUNDS</b>	<u>1,400,079</u>	<u>22,224</u>	<u>1,422,303</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,321	(37,097)	22,224
<b>TOTAL FUNDS</b>	<u>59,321</u>	<u>(37,097)</u>	<u>22,224</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,282,768	1,871	1,284,639
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
<b>TOTAL FUNDS</b>	<u>1,398,208</u>	<u>1,871</u>	<u>1,400,079</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,134	(36,263)	1,871
<b>TOTAL FUNDS</b>	<u>38,134</u>	<u>(36,263)</u>	<u>1,871</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**14. RELATED PARTY DISCLOSURES**

The charity has charged Light Of The World Community Centre Limited £30,000 (2022: £30,000) for its use of the premises.

The charity made a grant of £20,000 (2022: £20,000) to Light Of The World Community Centre Limited.

At the balance sheet date the amount due from Light Of The World Community Centre Limited was £207,189 (2022: £202,503).

**Light of the World Gospel Hall  
Community Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	38,756	26,824
<b>Investment income</b>		
Rents received	13,600	10,000
<b>Charitable activities</b>		
Grants	6,965	1,310
<b>Total incoming resources</b>	59,321	38,134
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	18,000	18,000
Rates and water	219	234
Insurance	2,401	3,713
Light and heat	3,748	2,119
Telephone	1,347	1,044
Sundries	1,757	3,334
Donations	-	110
	27,472	28,554
<b>Other</b>		
Freehold property	5,862	4,547
Fixtures and fittings	810	1,079
Motor vehicles	57	183
	6,729	5,809
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	120	25
<b>Governance costs</b>		
Accountancy and legal fees	2,776	1,875
<b>Total resources expended</b>	37,097	36,263
<b>Net income</b>	22,224	1,871

This page does not form part of the statutory financial statements

**THE LIGHT OF THE WORLD GOSPEL HALL COMMUNITY CHURCH**

England & Wales - Charity number 701987

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Light of the World Gospel Hall  
Community Church**

**KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT**

**Light of the World Gospel Hall  
Community Church**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

**Light of the World Gospel Hall  
Community Church**

**Reference and Administrative Details  
for the Year Ended 31 March 2022**

<b>TRUSTEES</b>	J E Lawrence N J S Campbell L Green
<b>PRINCIPAL ADDRESS</b>	Light of the World Gospel Hall Gaythorne Road Bradford West Yorkshire BD5 7ES
<b>REGISTERED CHARITY NUMBER</b>	701987
<b>INDEPENDENT EXAMINER</b>	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT
<b>OTHER OFFICERS</b>	Rev S C Sangster, Founder P Nelson, Deaconess K A Trought, Pastor E A Smith, Elder

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2022**

The Trustees present their report with the financial statement of the charity for the year ended 31st March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

### **OBJECTIVES AND ACTIVITIES**

The Church is a Christian fellowship who feel called both to worship God and to demonstrate his love for the world by providing care and activities for the local community.

We have complied with the guidance supplied by the Charity Commission regarding public benefit, and applied this when reviewing our aims and objectives and in planning our future activities.

### **ACHIEVEMENT AND PERFORMANCE**

The Light of the World Gospel Hall Community Church is continuing to thrive in its efforts to share the gospel of Jesus Christ. The congregation also continues to thrive and meet for worship in line with the terms of our constitution.

The projects of the church are run by members of the congregation on a voluntary basis as a means of reducing cost, as we pray and plan ahead towards the planting of another church.

A newly appointed evangelism team goes out each week with the good news of Jesus Christ, and it has benefited many people who need a word of comfort, and to know that Jesus cares and the church cares.

The Feed the Hungry project was started by the church volunteers, and is continuing to provide free hot meals for the vulnerable people of Bradford. The project runs every Wednesday evening and caters for over 100 people each week. The church works in partnership with other groups who are involved in supporting the hungry and the homeless in the district.

The church will continue its outreach project to children and families for the Sunday school.

It is anticipated that the annual church thanksgiving celebrations that were postponed because of the Covid restrictions will resume in the near future.

The church will continue to explore ways to develop a newsletter and an information booklet as a means of promoting outreach, while raising awareness of our presence and purpose in the city of Bradford through the organisation's website.

### **FINANCIAL REVIEW**

Reserves are held to ensure the continuity of the activities of the Church. Reserves of twelve months unrestricted expenditure are required for this purpose, equivalent to £28,766 based on the expenditure for the year to the 31st March 2022. In addition to the Church aims to hold a burial fund of £20,000 and a large repairs fund of £20,000 giving a total of £68,766.

Unrestricted reserves at 31st March 2022 were £1,286,327 (2021: £1,282,768). It is the Trustee's intention to utilise these accumulated funds to build and develop a new Church in another inner city Community, engaging in similar Ministry of Community building and education. The Church Council expect that a sum in the region of £800,000 will be required to seed the new Church.

Under the constitution the Church has the power to make any investment which the Trustees see fit. The Trustees currently invest the Funds of the church with Barclays Bank, utilising both current and deposit accounts.

### **FUTURE PLANS**

The small but vibrant and dedicated Church congregation continue to support the future planting of another Church and helping the Community. We are also considering the setting up of youth accommodation for young Christians who might otherwise be living on the street.

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The church is governed by its constitution adopted 6 October 1999 and constitutes an unincorporated Church.

All trustees are appointed on a voluntary basis. Most of the workers do not receive any remuneration for their time, though a stipend is paid to Rev. S C Sangster as Senior Pastor and founder of the organisation. This is disclosed in the church accounts.

The Church is overseen on a day to day by Rev. S C Sangster, as founder of the organisation, with all decision making being undertaken by the church council members who make recommendations to the full membership of the fellowship in open meetings. The Council members are elected at the Annual General Meeting each year by the full membership.

The Church has established a trading charity, Light of the World Community Centre Limited, to run the Community Centre and Nursery from 1 April 2009. The limited company was registered 7 August 2008, company number 06666862, and became a Charity on 4 February 2009, Charity number 1127877.

The trustees have a duty to identify and review the risks to which the Church is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church ensures the safety of Children and vulnerable adults by developing a Safeguarding policy for this purpose.

Approved by order of the board of trustees on 20.12.22 ..... and signed on its behalf by:



.....  
J E Lawrence - Trustee

**Independent Examiner's Report to the Trustees of  
Light of the World Gospel Hall  
Community Church**

**Independent examiner's report to the trustees of Light of the World Gospel Hall Community Church**

I report to the charity trustees on my examination of the accounts of Light of the World Gospel Hall Community Church (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*KJA Kilner Johnson Ltd*

KJA Kilner Johnson Ltd  
Network House  
Stubs Beck Lane  
Cleckheaton  
BD19 4TT

Date: *18<sup>th</sup> November 2022*

**Light of the World Gospel Hall  
Community Church**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	26,824	-	26,824	34,217
<b>Charitable activities</b>					
Charitable Activity		1,310	-	1,310	-
Investment income	3	10,000	-	10,000	-
Other income	4	-	-	-	30,000
<b>Total</b>		<u>38,134</u>	<u>-</u>	<u>38,134</u>	<u>64,217</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activity	5	28,766	-	28,766	44,728
Other	6	5,809	-	5,809	6,123
<b>Total</b>		<u>34,575</u>	<u>-</u>	<u>34,575</u>	<u>50,851</u>
<b>NET INCOME</b>		3,559	-	3,559	13,366
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,282,768	115,440	1,398,208	1,384,842
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,286,327</u></u>	<u><u>115,440</u></u>	<u><u>1,401,767</u></u>	<u><u>1,398,208</u></u>

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	369,632	115,440	485,072	359,370
<b>CURRENT ASSETS</b>					
Debtors	11	209,344	-	209,344	206,454
Cash at bank and in hand		708,551	-	708,551	835,192
		917,895	-	917,895	1,041,646
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,888)	-	(2,888)	(2,808)
<b>NET CURRENT ASSETS</b>		915,007	-	915,007	1,038,838
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,284,639	115,440	1,400,079	1,398,208
<b>NET ASSETS</b>		1,284,639	115,440	1,400,079	1,398,208
<b>FUNDS</b>					
	13			1,284,639	1,282,768
Unrestricted funds				115,440	115,440
Restricted funds				1,400,079	1,398,208
<b>TOTAL FUNDS</b>				1,400,079	1,398,208

The financial statements were approved by the Board of Trustees and authorised for issue on 20.12.22 and were signed on its behalf by:



.....  
J E Lawrence - Trustee

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance
Signage	10% Straight line
Freehold property	1% Straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	26,824	27,363
Gift aid	-	6,854
	<u>26,824</u>	<u>34,217</u>

**3. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rents received	<u>10,000</u>	<u>-</u>

**4. OTHER INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rental income	<u>-</u>	<u>30,000</u>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Support costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activity	<u>28,554</u>	<u>212</u>	<u>28,766</u>

**6. OTHER**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	<u>5,809</u>	<u>6,123</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year a stipend of £18,000 (2021: £18,391) was paid to Rev S C Sangster for her role as Pastor of the church.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	18,000	18,391
	<u>18,000</u>	<u>18,391</u>

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Pastor	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	34,217	-	34,217
Other income	30,000	-	30,000
<b>Total</b>	<u>64,217</u>	<u>-</u>	<u>64,217</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity	44,728	-	44,728
Other	1,576	4,547	6,123
<b>Total</b>	<u>46,304</u>	<u>4,547</u>	<u>50,851</u>
<b>NET INCOME/(EXPENDITURE)</b>	17,913	(4,547)	13,366
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,264,855	119,987	1,384,842
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,282,768</u>	<u>115,440</u>	<u>1,398,208</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2021	454,670	120,281	13,000	587,951
Additions	131,511	-	-	131,511
	<u>586,181</u>	<u>120,281</u>	<u>13,000</u>	<u>719,462</u>
<b>DEPRECIATION</b>				
At 1 April 2021	100,029	115,964	12,588	228,581
Charge for year	4,547	1,079	183	5,809
	<u>104,576</u>	<u>117,043</u>	<u>12,771</u>	<u>234,390</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>481,605</u>	<u>3,238</u>	<u>229</u>	<u>485,072</u>
At 31 March 2021	<u>354,641</u>	<u>4,317</u>	<u>412</u>	<u>359,370</u>

**11. DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Amounts falling due within one year:		
Other debtors	6,840	6,840
Prepayments	1	1,216
	<u>6,841</u>	<u>8,056</u>
Amounts falling due after more than one year:		
Due from group undertakings	<u>202,503</u>	<u>198,398</u>
Aggregate amounts	<u>209,344</u>	<u>206,454</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	1,200	1,200
Accruals and deferred income	1,608	1,608
Accrued expenses	80	-
	<u>2,888</u>	<u>2,808</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,282,768	1,871	1,284,639
<b>Restricted funds</b>			
Restricted Fund	115,440	-	115,440
	<u>1,398,208</u>	<u>1,871</u>	<u>1,400,079</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,134	(36,263)	1,871
	<u>38,134</u>	<u>(36,263)</u>	<u>1,871</u>

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,264,855	17,913	1,282,768
<b>Restricted funds</b>			
Restricted Fund	119,987	(4,547)	115,440
	<u>1,384,842</u>	<u>13,366</u>	<u>1,398,208</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	64,217	(46,304)	17,913
<b>Restricted funds</b>			
Restricted Fund	-	(4,547)	(4,547)
<b>TOTAL FUNDS</b>	<u>64,217</u>	<u>(50,851)</u>	<u>13,366</u>

**14. RELATED PARTY DISCLOSURES**

The charity has charged Light Of The World Community Centre Limited £30,000 (2021: £30,000) for its use of the premises.

The charity made a grant of £20,000 (2021: £20,000) to Light Of The World Community Centre Limited.

At the balance sheet date the amount due from Light Of The World Community Centre Limited was £202,503 (2021: £198,398).

**Light of the World Gospel Hall  
Community Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,824	27,363
Gift aid	-	6,854
	26,824	34,217
<b>Investment income</b>		
Rents received	10,000	-
<b>Charitable activities</b>		
Grants	1,310	-
<b>Other income</b>		
Rental income	-	30,000
	-	30,000
<b>Total incoming resources</b>	<b>38,134</b>	<b>64,217</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	18,000	18,391
Rates and water	234	144
Insurance	3,713	2,242
Light and heat	2,119	1,271
Telephone	1,044	474
Sundries	3,334	100
Mission expenses - food	-	53
Donations	110	120
Motor expenses	-	139
Grants to institutions	-	20,000
	28,554	42,934
<b>Other</b>		
Freehold property	4,547	4,547
Fixtures and fittings	1,079	1,439
Motor vehicles	183	137
	5,809	6,123
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	25	-
<b>Governance costs</b>		
Accountancy and legal fees	187	1,794

This page does not form part of the statutory financial statements

**Light of the World Gospel Hall  
Community Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Total resources expended	<u>34,575</u>	<u>50,851</u>
<b>Net income</b>	<u><u>3,559</u></u>	<u><u>13,366</u></u>

This page does not form part of the statutory financial statements

**THE LIGHT OF THE WORLD GOSPEL HALL COMMUNITY CHURCH**

England & Wales - Charity number 701987

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Light of the World Gospel Hall  
Community Church**

KJA Kilner Johnson Ltd  
Network House  
West 26  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

**Light of the World Gospel Hall  
Community Church**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

**Light of the World Gospel Hall  
Community Church**

**Reference and Administrative Details  
for the Year Ended 31 March 2021**

<b>TRUSTEES</b>	J E Lawrence N J S Campbell L Green
<b>PRINCIPAL ADDRESS</b>	Light of the World Gospel Hall Gaythorne Road Bradford West Yorkshire BD5 7ES
<b>REGISTERED CHARITY NUMBER</b>	701987
<b>INDEPENDENT EXAMINER</b>	KJA Kilner Johnson Ltd Network House West 26 Stubs Beck Lane Cleckheaton West Yorkshire BD19 4TT
<b>OTHER OFFICERS</b>	Rev S C Sangster, Founder P Nelson, Deaconess K A Trought, Pastor E A Smith, Elder

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2021**

The Trustees present their report with the financial statement of the charity for the year ended 31st March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

### **OBJECTIVES AND ACTIVITIES**

The Church is a Christian fellowship who feel called both to worship God and to demonstrate his love for the world by providing care and activities for the local community.

We have complied with the guidance supplied by the Charity Commission regarding public benefit, and applied this when reviewing our aims and objectives and in planning our future activities.

### **ACHIEVEMENT AND PERFORMANCE**

The Light of the World Gospel Hall Church continues to thrive and the congregation meets with our risen Lord.

The Church continue to provide a number of projects that are aimed at meeting the people at the point of their need and in line with the terms of our constitution. The projects of the Church are run by many of the members of the Church on a voluntary basis as a means of reducing costs, as we plan and pray ahead towards the planting of another Church.

The Feed the Hungry Project provides free hot meals for the vulnerable and homeless people of Bradford. This project is run every Wednesday evening and caters for over 100 needy people each week. We work cohesively with other groups who are involved in projects such as this and are based in Bradford.

The Church will continue it's outreach project to children and families for the Sunday School.

Every year the Church hold a thanksgiving celebration and meals for the local community on the first Saturday in September. Due to the covid-19 restrictions that were in place, the event was postponed this year.

The Church will continue to explore ways of developing a newsletter, and an information booklet as a means of promoting outreach, while raising awareness of our presence and purpose in the city through the organisation's website.

### **FINANCIAL REVIEW**

Reserves are held to ensure the continuity of the activities of the Church. Reserves of twelve months unrestricted expenditure are required for this purpose, equivalent to £44,728 based on the expenditure for the year to the 31st March 2021. In addition to the Church aims to hold a burial fund of £20,000 and a large repairs fund of £20,000 giving a total of £84,728.

Unrestricted reserves at 31st March 2021 were £1,282,768 (2020: £1,264,855). It is the Trustee's intention to utilise these accumulated funds to build and develop a new Church in another inner city Community, engaging in similar Ministry of Community building and education. The Church Council expect that a sum in the region of £800,000 will be required to seed the new Church.

Under the constitution the Church has the power to make any investment which the Trustees see fit. The Trustees currently invest the Funds of the church with Barclays Bank, utilising both current and deposit accounts.

### **FUTURE PLANS**

The small but vibrant and dedicated Church congregation continue to support the future planting of another Church and helping the Community. We are also considering the setting up of youth accommodation for young Christians who might otherwise be living on the street.

**Light of the World Gospel Hall  
Community Church**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The church is governed by its constitution adopted 6 October 1999 and constitutes an unincorporated Church.

All trustees are appointed on a voluntary basis. Most of the workers do not receive any remuneration for their time, though a stipend is paid to Rev. S C Sangster as Senior Pastor and founder of the organisation. This is disclosed in the church accounts.

The Church is overseen on a day to day by Rev. S C Sangster, as founder of the organisation, with all decision making being undertaken by the church council members who make recommendations to the full membership of the fellowship in open meetings. The Council members are elected at the Annual General Meeting each year by the full membership.

The Church has established a trading charity, Light of the World Community Centre Limited, to run the Community Centre and Nursery from 1 April 2009. The limited company was registered 7 August 2008, company number 06666862, and became a Charity on 4 February 2009, Charity number 1127877.

The trustees have a duty to identify and review the risks to which the Church is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church ensures the safety of Children and vulnerable adults by developing a Safeguarding policy for this purpose.

Approved by order of the board of trustees on 3 December 2021 and signed on its behalf by:

J E Lawrence - Trustee



**Independent Examiner's Report to the Trustees of  
Light of the World Gospel Hall  
Community Church**

Page 1 of 1  
12/03/2021  
10:00

**Independent examiner's report to the trustees of Light of the World Gospel Hall Community Church**

I report to the charity trustees on my examination of the accounts of Light of the World Gospel Hall Community Church (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*N Effendi*

N Effendi  
ICAEW  
KJA Kilner Johnson Ltd  
Network House  
West 26  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

3 December 2021

**Light of the World Gospel Hall  
Community Church**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	34,217	-	34,217	43,386
Investment income	3	-	-	-	25
Other income	4	30,000	-	30,000	30,000
<b>Total</b>		64,217	-	64,217	73,411
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable Activity		44,728	-	44,728	52,085
Other	6	1,576	4,547	6,123	6,187
<b>Total</b>		46,304	4,547	50,851	58,272
<b>NET INCOME/(EXPENDITURE)</b>		17,913	(4,547)	13,366	15,139
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,264,855	119,987	1,384,842	1,369,703
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,282,768	115,440	1,398,208	1,384,842

The notes form part of these financial statements

**Light of the World Gospel Hall  
Community Church**

**Balance Sheet  
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	243,930	115,440	359,370	365,493
<b>CURRENT ASSETS</b>					
Debtors	11	206,454	-	206,454	198,991
Cash at bank and in hand		835,192	-	835,192	823,106
		1,041,646	-	1,041,646	1,022,097
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,808)	-	(2,808)	(2,748)
<b>NET CURRENT ASSETS</b>					
		1,038,838	-	1,038,838	1,019,349
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,282,768	115,440	1,398,208	1,384,842
<b>NET ASSETS</b>					
		1,282,768	115,440	1,398,208	1,384,842
<b>FUNDS</b>					
	13			1,282,768	1,264,855
Unrestricted funds				115,440	119,987
Restricted funds				1,398,208	1,384,842
<b>TOTAL FUNDS</b>					
				1,398,208	1,384,842

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2021 and were signed on its behalf by:

J E Lawrence - Trustee



**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance
Signage	10% Straight line
Freehold property	1% Straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	27,363	36,119
Gift aid	6,854	7,267
	<u>34,217</u>	<u>43,386</u>

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift aid interest	-	25
	<u>-</u>	<u>25</u>

**4. OTHER INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rental income	30,000	30,000
	<u>30,000</u>	<u>30,000</u>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Grant funding of activities</b>	<b>Support costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activity	22,934	20,000	1,794	44,728
	<u>22,934</u>	<u>20,000</u>	<u>1,794</u>	<u>44,728</u>

**6. OTHER**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation	6,123	6,187
	<u>6,123</u>	<u>6,187</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year a stipend of £18,319 (2020: £18,000) was paid to Rev S C Sangster for her role as Pastor of the church.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**8. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	18,391	18,000
	<u>18,391</u>	<u>18,000</u>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Pastor	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	43,386	-	43,386
Investment income	25	-	25
Other income	30,000	-	30,000
	<u>73,411</u>	<u>-</u>	<u>73,411</u>
<b>Total</b>	<b>73,411</b>	<b>-</b>	<b>73,411</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity	52,085	-	52,085
Other	1,640	4,547	6,187
	<u>53,725</u>	<u>4,547</u>	<u>58,272</u>
<b>Total</b>	<b>53,725</b>	<b>4,547</b>	<b>58,272</b>
	<u>19,686</u>	<u>(4,547)</u>	<u>15,139</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>19,686</b>	<b>(4,547)</b>	<b>15,139</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>1,245,169</b>	<b>124,534</b>	<b>1,369,703</b>
	<u>1,264,855</u>	<u>119,987</u>	<u>1,384,842</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,264,855</b>	<b>119,987</b>	<b>1,384,842</b>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	454,670	120,281	13,000	587,951
<b>DEPRECIATION</b>				
At 1 April 2020	95,482	114,525	12,451	222,458
Charge for year	4,547	1,439	137	6,123
At 31 March 2021	100,029	115,964	12,588	228,581
<b>NET BOOK VALUE</b>				
At 31 March 2021	354,641	4,317	412	359,370
At 31 March 2020	359,188	5,756	549	365,493

**11. DEBTORS**

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	6,840	7,330
Prepayments	1,216	1,374
	8,056	8,704
Amounts falling due after more than one year:		
Due from group undertakings	198,398	190,287
Aggregate amounts	206,454	198,991

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	1,200	1,200
Accruals and deferred income	1,608	1,548
	2,808	2,748

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**13. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	1,264,855	17,913	1,282,768
<b>Restricted funds</b>			
Restricted Fund	119,987	(4,547)	115,440
<b>TOTAL FUNDS</b>	<u>1,384,842</u>	<u>13,366</u>	<u>1,398,208</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,217	(46,304)	17,913
<b>Restricted funds</b>			
Restricted Fund	-	(4,547)	(4,547)
<b>TOTAL FUNDS</b>	<u>64,217</u>	<u>(50,851)</u>	<u>13,366</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	1,245,169	19,686	1,264,855
<b>Restricted funds</b>			
Restricted Fund	124,534	(4,547)	119,987
<b>TOTAL FUNDS</b>	<u>1,369,703</u>	<u>15,139</u>	<u>1,384,842</u>

**Light of the World Gospel Hall  
Community Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	73,411	(53,725)	19,686
<b>Restricted funds</b>			
Restricted Fund	-	(4,547)	(4,547)
<b>TOTAL FUNDS</b>	<u>73,411</u>	<u>(58,272)</u>	<u>15,139</u>

**14. RELATED PARTY DISCLOSURES**

The charity has charged Light Of The World Community Centre Limited £30,000 (2020: £30,000) for its use of the premises.

The charity made a grant of £20,000 (2020: £20,000) to Light Of The World Community Centre Limited.

At the balance sheet date the amount due from Light Of The World Community Centre Limited was £198,398 (2020: £190,287).

**Light of the World Gospel Hall  
Community Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	27,363	36,119
Gift aid	6,854	7,267
	34,217	43,386
<b>Investment income</b>		
Gift aid interest	-	25
<b>Other income</b>		
Rental income	30,000	30,000
	64,217	73,411
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	18,391	18,000
Rates and water	144	259
Insurance	2,242	1,987
Light and heat	1,271	1,654
Telephone	474	474
Sundries	100	24
Catering staff	-	2,100
Mission expenses - food	53	553
Donations	120	120
Motor expenses	139	2,146
Trips	-	485
Grants to institutions	20,000	20,000
	42,934	47,802
<b>Other</b>		
Freehold property	4,547	4,547
Fixtures and fittings	1,439	1,457
Motor vehicles	137	183
	6,123	6,187
<b>Support costs</b>		
<b>Management</b>		
Repairs and renewals	-	2,212
<b>Governance costs</b>		
Accountancy and legal fees	1,794	2,071
	50,851	58,272
<b>Total resources expended</b>	50,851	58,272
<b>Net income</b>	13,366	15,139

This page does not form part of the statutory financial statements