

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

England & Wales · Charity number 1106918

Details

Status	Registered
Legal form	Charitable company
Company number	05270456
Registered	2004-11-22
Register	View on the Charity Commission register

Contact

Address	The Living Light Christian Church Gipsy Lane Bishops Hull Taunton Somerset TA1 5LQ
Phone	07792248384
Email	ghammond@livinglightchurch.com
Website	http://www.taunton.livinglightchurch.com/

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN TAUNTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCESSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY..

Activities: To worship God, mature believer's and show the love of God to the local community and beyond. To help practically where there is need, both inside and outside the church.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SOMERSET
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£441,472	£442,297	-	-
2023-12-31	£406,699	£425,549	-	-
2022-12-31	£439,341	£354,335	-	-
2021-12-31	£325,040	£379,192	-	-
2020-12-31	£331,715	£255,012	-	-

Trustees

Name	Role	Appointed
BENEDICT RUPERT ESCOTT THORNE BSC, MSC		2012-04-20
Martin Ledger		2022-07-10
Peter Fox		2025-02-01
Richard Gordon Whittle		2025-02-01

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

England & Wales - Charity number 1106918

Accounts

Company registration number: 05270456

Charity registration number: 1106918

Living Light Christian Church Taunton

(A company limited by guarantee)

Unaudited Annual Report and Financial Statements

for the Year Ended 31 December 2024



**Living Light Christian Church Taunton
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Living Light Christian Church Taunton Reference and Administrative Details

Chair	Mr Benedict Rupert E Thorne, Spiritual Leader
Trustees	Mr Bruce Izzett (resigned 20/04/2025), Leader Mr John Christopher Lalgee (resigned 10/08/2025), Senior Spiritual Leader Mr Martin Ledger Mr Benedict Rupert E Thorne, Spiritual Leader Mr Kevin Parker (resigned 01/05/2025), Leader Mr Trefor Jones (resigned 20/04/2025), Leader Mr Christopher Izzett (resigned 20/04/2025) Mr Richard Whittle (appointed 05/04/2025) Mr Peter Fox (appointed 05/04/2025)
Charity Registration Number	1106918
Company Registration Number	05270456
	The charity is incorporated in England & Wales.
Registered Office	Gipsy Lane Taunton Somerset TA1 5LQ
Independent Examiner	Sarah Twist FCA DChA A C Mole LLP Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX

Living Light Christian Church Taunton Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Objectives and activities

Objects and aims

To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule hereto in Taunton and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and in other such purposes which are exclusively charitable according to the law of England & Wales and are connected of the charitable work of the charity.

Achievements and performance

The trustees provide each year a comprehensive report of the activities of the church during the year under review. This report is presented as a supplementary document and is attached to the financial statements at the end of the formal accounts.

Financial review

As at 31 December 2024 Unrestricted Funds totalled £761,228 (2023: £774,919) of which £809,262 (2023: £793,161) was held as fixed assets and £265,000 (2023: £265,000) loans secured on those assets, leaving free reserves of £216,966 (2023: £246,758).

The trustees are satisfied that the free reserves are at an adequate level to continue as a going concern.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is a charitable company limited company limited by guarantee registered in England & Wales. Its is governed by a Memorandum and Articles of Association.

Recruitment and appointment of trustees

The trustees with the exception of the senior pastor shall be subject to retirement by rotation once every three years at the Annual General Meeting. Any Trustee who is due to retire after a 3-year period of office may be re-elected subject to a two-thirds majority vote of the Members and subject to the provisions of the Articles.

Risk management

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

**Living Light Christian Church Taunton
Trustees' Report (continued)**

Statement of trustees' responsibilities

The trustees (who are also the directors of Living Light Christian Church Taunton for the purposes of company law) are responsible for preparing the trustees' report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30/11/25 and signed on its behalf by:


.....
Mr Benedict Rupert E Thome
Chairman and trustee

**Living Light Christian Church Taunton
Independent Examiner's Report to the trustees of Living Light Christian Church
Taunton ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Living Light Christian Church Taunton as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Sarah Twist FCA DChA
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 22 December 2025

Living Light Christian Church Taunton
Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income				
Donations and legacies	3	416,945	17,200	434,145
Investment income	4	7,281	-	7,281
Total income		<u>424,226</u>	<u>17,200</u>	<u>441,426</u>
Expenditure				
Raising funds	5	(70,477)	(17,200)	(87,677)
Charitable activities	6	(367,440)	-	(367,440)
Total expenditure		<u>(437,917)</u>	<u>(17,200)</u>	<u>(455,117)</u>
Net expenditure		<u>(13,691)</u>	<u>-</u>	<u>(13,691)</u>
Net movement in funds		(13,691)	-	(13,691)
Reconciliation of funds				
Total funds brought forward		<u>774,919</u>	<u>-</u>	<u>774,919</u>
Total funds carried forward	15	<u>761,228</u>	<u>-</u>	<u>761,228</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £ (As restated)
Income				
Donations and legacies	3	381,366	20,995	402,361
Investment income	4	6,088	-	6,088
Total income		<u>387,454</u>	<u>20,995</u>	<u>408,449</u>
Expenditure				
Raising funds	5	(81,755)	(20,995)	(102,750)
Charitable activities	6	(322,800)	-	(322,800)
Total expenditure		<u>(404,555)</u>	<u>(20,995)</u>	<u>(425,550)</u>
Net expenditure		<u>(17,101)</u>	<u>-</u>	<u>(17,101)</u>
Net movement in funds		(17,101)	-	(17,101)
Reconciliation of funds				
Total funds brought forward		<u>792,020</u>	<u>-</u>	<u>792,020</u>
Total funds carried forward	15	<u>774,919</u>	<u>-</u>	<u>774,919</u>

The notes on pages 7 to 15 form an integral part of these financial statements.

Living Light Christian Church Taunton
(Registration number: 05270456)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £ (As restated)
Fixed assets			
Tangible assets	11	809,262	793,161
Current assets			
Debtors	12	68,246	64,753
Cash at bank and in hand		<u>166,028</u>	<u>184,005</u>
		234,274	248,758
Creditors: Amounts falling due within one year	13	<u>(17,308)</u>	<u>(2,000)</u>
Net current assets		<u>216,966</u>	<u>246,758</u>
Total assets less current liabilities		1,026,228	1,039,919
Creditors: Amounts falling due after more than one year	14	<u>(265,000)</u>	<u>(265,000)</u>
Net assets		<u>761,228</u>	<u>774,919</u>
Unrestricted funds		<u>761,228</u>	<u>774,919</u>
Total funds	15	<u>761,228</u>	<u>774,919</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 30.11.25 and signed on their behalf by:


 Mr Benedict Rupert E Thome
 Chairman and trustee

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Gipsy Lane
Taunton
Somerset
TA1 5LQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation and statement of compliance

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Living Light Christian Church Taunton meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	1% straight line basis
Fixtures and fittings	25% on reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties.

Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Accounting policies (continued)

Critical accounting judgements and estimation uncertainty

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Prior period adjustment

Where an error or omission is identified in respect of comparative figures this is adjusted in the earliest period to which they relate.

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies	416,945	17,200	434,145
Total for 2024	<u>416,945</u>	<u>17,200</u>	<u>434,145</u>
Donations and legacies	381,366	20,995	402,361
Total for 2023	<u>381,366</u>	<u>20,995</u>	<u>402,361</u>

4 Investment income

	Unrestricted funds £	Restricted funds £	Total funds £
Rents received	5,130	-	5,130
Interest received	2,151	-	2,151
Total for 2024	<u>7,281</u>	<u>-</u>	<u>7,281</u>
Rents received	4,338	-	4,338
Interest received	1,750	-	1,750
Total for 2023 (As restated)	<u>6,088</u>	<u>-</u>	<u>6,088</u>

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total funds £
Gifts, tithes & offerings	70,477	17,200	87,677
Total for 2024	<u>70,477</u>	<u>17,200</u>	<u>87,677</u>
Gifts, tithes & offerings	81,755	20,995	102,750
Total for 2023	<u>81,755</u>	<u>20,995</u>	<u>102,750</u>

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Directors' salaries	152,482	-	152,482
Rent of premises	16,405	-	16,405
Insurance	1,511	-	1,511
Office administration costs	5,149	-	5,149
Books, CDs & Publications	2,594	-	2,594
Children's work	8,027	-	8,027
Church events	44,125	-	44,125
Evangelistic & outreach	5,328	-	5,328
Repairs, renewals & cleaning	17,371	-	17,371
Utilities & waste disposal	30,028	-	30,028
Travel & hospitality	19,506	-	19,506
Sundry expenses	34	-	34
Licences & subscriptions	3,024	-	3,024
Pension	800	-	800
Independent examiner's fees	2,400	-	2,400
Bank charges	1,201	-	1,201
Depreciation of freehold property	8,992	-	8,992
Depreciation of fixtures and fittings	432	-	432
Honorarium & salaries	48,031	-	48,031
Total for 2024	<u>367,440</u>	<u>-</u>	<u>367,440</u>
Directors' salaries	113,537	-	113,537
Rent of premises	18,969	-	18,969
Insurance	5,055	-	5,055
Office administration costs	6,013	-	6,013
Books, CDs & Publications	2,410	-	2,410
Children's work	9,186	-	9,186
Church events	29,213	-	29,213
Evangelistic & outreach	4,925	-	4,925
Repairs, renewals & cleaning	34,086	-	34,086
Utilities & waste disposal	15,900	-	15,900
Travel & hospitality	16,248	-	16,248
Licences & subscriptions	1,520	-	1,520
Independent examiner's fees	1,830	-	1,830
Bank charges	991	-	991
Depreciation of freehold property	6,300	-	6,300
Depreciation of fixtures and fittings	444	-	444
Honorarium & salaries	56,173	-	56,173
Total for 2023	<u>322,800</u>	<u>-</u>	<u>322,800</u>

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Net income/expenditure

Net expenditure for the year includes:

	2024	2023
	£	£
Depreciation of fixed assets	9,425	6,892
Independent examiner's fees	2,400	1,830
	<u>11,825</u>	<u>8,722</u>

8 Trustees remuneration and expenses

The Trustees are considered to be the key management personnel of the charity.

There were no trustees' expenses paid for the year ended 31st December 2024 (2023: None).

	2024	2023
	£	£
Trustees' salaries	152,482	113,537
	<u>152,482</u>	<u>113,537</u>

9 Staff costs

	2024	2023
	£	£
Wages and salaries	180,210	169,710
Employers NI	10,354	-
Pension	9,948	9,366
	<u>199,512</u>	<u>179,076</u>
Wages and salaries	<u>200,512</u>	<u>179,076</u>

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

	2024	2023
	£	£
Trustees	5	4
Leadership/Administration	4	5
	<u>9</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year (2023: None).

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	878,498	32,291	910,789
Additions	24,655	1,570	26,225
Disposals	-	(700)	(700)
At 31 December 2024	<u>903,153</u>	<u>33,161</u>	<u>936,314</u>
Depreciation			
At 1 January 2024	86,667	30,961	117,628
Charge for the year	8,992	432	9,424
At 31 December 2024	<u>95,659</u>	<u>31,393</u>	<u>127,052</u>
Net book value			
At 31 December 2024	<u>807,494</u>	<u>1,768</u>	<u>809,262</u>
At 31 December 2023	<u>791,831</u>	<u>1,330</u>	<u>793,161</u>

12 Debtors

	2024 £	2023 £
Other debtors	<u>68,246</u>	<u>64,753</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 (As restated) £
Other taxation and social security	3,906	-
Other creditors	9,189	-
Accruals	4,213	2,000
	<u>17,308</u>	<u>2,000</u>

14 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	<u>265,000</u>	<u>265,000</u>

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds	774,919	424,226	(437,917)	-	761,228
Restricted funds					
Restricted Funds	-	17,200	(17,200)	-	-
Total funds	<u>774,919</u>	<u>441,426</u>	<u>(455,117)</u>	-	<u>761,228</u>

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 (As restated) £
Unrestricted funds	792,020	387,454	(404,555)	-	774,919
Restricted funds	-	20,995	(20,995)	-	-
Total funds (As restated)	<u>792,020</u>	<u>408,449</u>	<u>(425,550)</u>	-	<u>774,919</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	809,262	-	809,262
Current assets	234,274	-	234,274
Current liabilities	(17,308)	-	(17,308)
Creditors over 1 year	(265,000)	-	(265,000)
Total net assets	<u>761,228</u>	-	<u>761,228</u>

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2023 (As restated) £
Tangible fixed assets	793,161	-	793,161
Current assets	248,758	-	248,758
Current liabilities	(2,000)	-	(2,000)
Creditors over 1 year	(265,000)	-	(265,000)
Total net assets	<u>774,919</u>	-	<u>774,919</u>

Living Light Christian Church Taunton
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

17 Related party transactions

There were no related party transactions in the year (2023: None).

18 Prior period adjustment

Income recognition

During the year it was identified that interest received on the deposit account had been omitted from the records for the previous two years leaving the bank balance understated by £2,068. A prior period adjustment has therefore been included to correctly recognise this income. The impact of this adjustment is to increase the bank balance on the balance sheet by £2,068, increase investment income in the comparative figures by £1,750 and increase opening reserves by £318. The net effect on unrestricted reserves is an increase of £2,068.

Liability overstatement

It was also identified that accruals of £1,791 in relation to the credit card balance had been overstated for a number of years. A prior period adjustment has therefore been included to remove this liability from the financial statements. The net effect on unrestricted reserves as a result of this adjustment is an increase of £1,791.

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2024 £
As previously reported	789,911	-	789,911
Prior Period adjustment	<u>2,109</u>	<u>-</u>	<u>2,109</u>
Total net assets	<u>792,020</u>	<u>-</u>	<u>792,020</u>



LIVING LIGHT
CHRISTIAN CHURCH

Worshipping God - Nurturing Believers – Evangelising the World

Trustees' Report

January – December 2024

Trustees

John Lalgee
Ben Thorne
Trefor Jones
Bruce Izzett
Kevin Parker
Chris Izzett
Martin Ledger

Charity Registration No. 1106918
Company Registration No. 05270456

Postal address
The Old School Building
Gipsy Lane
Taunton TA1 5LQ
Church Tel. No. 01823 326924

Introduction

December 2024 marked the end of Living Light Christian Church Taunton (and Wellington's) (LLCC) 21st year of ministry. The church has continued to grow and develop in its objectives, which are to worship God, nurture believers and evangelize the world. The church now has 3 congregations comprising of all age groups, with many families and young people and 2023 saw the increase of prayer, outreach. The church plant in Bridgwater continued to develop during the year after the Sunday morning meeting was established in September 2022, with commitment from people from the Taunton & Wellington congregations to support a local people from Bridgwater. Plans were well under way to purchase a church house in the area where the church was meeting (Hamp Academy) and Ben & Angela Thorne prepared to move home to help further establish the church. All three congregations continued to see significant growth during this year, which has required changes in oversight and administration to provide all relevant support. John and Kim Lalgee, who have oversight for the Taunton and Wellington visited the churches and kept in close contact with the leaders. These were exciting times, as more and more individuals and families from ethnic minority communities, continued to join the churches, adding great richness to the already diverse congregations.

Trustees

The current trustees are John Lalgee (Apostle/Chairman), Trefor Jones (elder), Bruce Izzett (elder), Kevin Parker, Ben Thorne (elder/Secretary), Chris Izzett (elder) and Martin Ledger (elder). It is planned for 2025 that some trustees will retire/resign and some will become members instead (adjustments to be made as and when an elder goes onto the payroll). This is to handle changes and the growth of the churches

Apostolic oversight

John Lalgee (of One Church Ministries) now cares for a number of churches in the USA, 3 in the UK & 1 in Germany and has numerous connections with other church ministries and initiatives around the world (e.g. Liberia and India) and ensures that a good working connection is maintained through the building of strong relationships between the congregations and the sharing of the gifting of God as outlined in Ephesians 4.

Elders & Deacons

The year started with Bruce Izzett, Ben Thorne and Martin Ledger are the elders/leaders in Taunton and Trefor Jones, Kevin Parker and Chris Izzett in Wellington (Ben and Chris were continuing the work in Bridgwater). The leadership brought sound support and clear direction to the body in line with the Word of God and continued to receive input and support from John Lalgee in taking forward the vision God has given for churches and in the context of the wider church in Taunton, Wellington & Bridgwater. Ben, Bruce, Trefor, Kevin and Chris were paid by the church on a fulltime and parttime basis alongside some continuing their regular jobs. The elders worked together to provide pastoral care to church members, bringing teaching from the Word of God and overseeing programmes, such as church administration, outreach, care for the needy, relations with other church leaders in each of the towns. During this year, Taunton appointed David Ledger as a deacon and Glyn Hammond was set in as an elder for the Taunton congregation in November.

Administration Staff

Glyn Hammond continued in his role doing the accounts for LLCC churches (UK) and OCM (UK), with an increasing workload in response to more church activities. Katie Whittle continued to do the general admin for Taunton, Wellington and Bridgwater. Aaron Dunne supervised the management of the church building and continued to help with the internship programme, which eventually ended in 2024. David Ledger continued to develop audio visual and media across the 3 churches, and the Taunton congregation maintained its excellent ministry, streaming meetings live on YouTube, along with PA in Taunton & Wellington (including meeting our data protection requirements). Significantly, David worked hard with ongoing Music & Media projects and Sujith Sunil left his music ministry in the church in November 2024 to return to Kenosha, USA. There was also a Worship Academy held on Monday evenings over 2024, which helped connect with other churches identified new musicians to develop their musical skills in the context of worship.

Financial Overview of 2024

The church's income is primarily received from the majority members giving 10% (a tithe) of their income and offerings. This biblical principle is taught in the church and works in practice as a voluntary contribution from those people with enough faith in these principles to put them into practice. In addition to this, from time to time, special voluntary offerings are made by members. Ideally the tithe is used to provide for people and offerings for projects – this is reflected in the accounts.

Significantly, 2024 saw the continued use of the Gipsy Lane church site, with sufficient finance to help the ongoing maintenance and various programmes to support a church congregation growing in numbers across Bridgwater & Wellington too.

At the end of the 21st financial year, the church's finances remained in a strong position and the Trustees remained confident in being able to meet the financial commitments and to be able to continue to be generous in giving to the needs of others inside and outside the church and across the church in Taunton and to pay the salaries of the staff.

Church Office

The church office continued to provide support on all levels to the various ministries in the church and provided a place for people to meet to talk over issues, etc. Office systems were maintained, the church website, Facebook and Elvanto were used throughout the year as part of developing communications (and continued some alignment with admin processes based in the Kenosha church). The systems for managing church accounting continued to be developed in 2024 and achieved the storing all data electronically to support continued church growth and save time. Therefore, professional advice was sought to help maintain and improve financial efficiency, transparency and compliance.

Vision & Commitment Course

The Vision and Commitment Course (V&C) is the 'way in' to church membership and consists of a 20-session series and ran during 2024 in the three churches, along with Alpha courses and good contacts were made with people during these courses. The V&C course covers the basic foundations of church life and practice. Everyone who wants to become a committed member of the church goes through this course to ensure that we all understand the principles upon which the life of the church is founded.

Children

The church is blessed with many children of a variety of age groups, who are a credit to their families and who are learning about Jesus and endeavouring to live out their faith. There are varied activities such as:

- Teaching during the Sunday meeting
- Involvement in many areas of church life

The children's work continued to use the outside classrooms at the church building and classrooms at Court Fields School and Hamp Academy.

Youth

Throughout 2024 the work with Fires Youth (teenagers) continued to develop, with activities and meetings arranged throughout the year (including for the 'Young Adults') – the youth is generally worked jointly across the 3 congregations. A major highlight of the year was the youth going away together to a youth camp 'Limitless' with the youth leaders and helpers – this had a significant impact of the young people, and they had a great time together.

Preaching and Teaching program

Preaching and teaching continued on Sunday mornings, led by Ben and supported by various speakers including Ben, Bruce, Trefor, Kevin & Chris (in their role as Elders), Glyn Hammond, Matthew Wright, Paul Mew, Peter Fox, Pete Gibson, Alex Akhigbemen, Kevin Parker, etc. Good preaching and teaching is foundational to the growth of the church and has proved provoking and challenging. The teaching that is brought each week continues to be discussed regularly through the home groups, with the emphasis being on practical implementation of what is shared. YouTube videos of all Sunday teaching in all the related churches are available to be listened to on the church app along with 'special' directional teachings from John Lalgee and Scott Goodwill.

Prayer

Monthly prayer meetings have taken place since the church started in each congregation and these have been very powerful and proved to be significant times where God has moved among us and spoken to us of his intentions.

Music & Media Internship Programme

The music & media internship programme ended in June 2024 and involved the interns receiving teaching and training in a number of areas to support their activities such as school outreaches (assemblies); making testimony videos; live streaming meetings; worship; helping the needy inside and outside the church; street outreach to share their faith; attending home groups and helping with worship across the 3 congregations. The interns stayed with host families and were provided with a car for their travel. They continued to be an integral part of the church family and Sujith Sunil once again remained in the UK to help with the 2023/24 Internship Programme.

Worship Teams

A foundational element of the church continues to be a firm focus on the importance of worshipping God. The worship teams continued to develop under with a considerable number of musicians working on a rotation basis in all 3 congregations and 2022 saw the continuation of the Worship Academy to select and train more musicians and to work with musicians from the B1 churches.

Pre-Marriage Training/wedding

This continues as and when needed.

Town Wide Events

The emphasis on town wide events and developing the church's relationship with other churches in the area, mainly through the B1 connections, where church leaders meet weekly for breakfast – this continued to be helpful as new local church leaders came to Taunton. There were joint meetings and the debut of 'A Gospel Christmas' in December at the Wellsprings leisure centre, which was enormously successful, was sold out and was a great statement of church unity in Taunton

Evangelism

The church continued to look for ways to fulfil the call of God to 'Evangelise the World' through various activities and outreach, including sharing faith on the streets and working into local school assemblies.

Hospitality

The church continues to demonstrate hospitality, with many in the church gifted in this area. A 'family' environment is established for visitors to be welcomed and cared for and when someone is in need (e.g. at the birth of a baby, or if there is sickness), then meals are provided and organised by the leaders and home groups.

Prophetic Words

We have continued to receive a regular flow of prophetic words in the church, which express God's intention to increase our effectiveness and fruitfulness in reaching the community with the gospel. The churches continued to pray and work through prophetic words to determine how the two congregations should move forward in the will of God.

Church weekend away – OCM Conference 2024

This year's conference was again held in Cefn Lea in mid-Wales and took place on 3-8 April 2024 and was hugely successful with over 300 attending. There was teaching from the apostolic team and plenty of leisure time together, with particular focus on the children and youth.

Examples of working with other ministries and activities in Taunton, Wellington & Bridgwater

- B1 and town-wide activities, such as joint meeting and the Gospel Christmas (choir).
- Bridgwater Convention at Canalside in Bridgwater for all the Bridgwater churches, with well know guest speakers.
- The Besom Trust (furniture delivery to needy families; food for the food bank; monthly contribution to the storage warehouse; projects to help people in their homes)
- Weekly men's breakfasts in Taunton and various outreach events, such as bowling and an Asian Banquet.
- A variety of women's events and outreach, such as wreath making at Christmas.
- Alpha course in Wellington, along with participation in the Street Fair and Howard Road outreach
- ROC (churches and local community group and authorities working together to affect the local area)
- Best Before Food Store in Wellington run by the LLCC Wellington congregation.
- Connections with the churches and church leaders in Wellington and Bridgwater.

Conclusion

The church has been built on clear biblical principles. The growth of the church will continue as strong foundations are constantly built into the lives of those God adds to the church. We will continue to respond actively to all that God says to us through prophecy, teaching of the Word and the structure of Godly leadership that operates in the church. Through faith and patience, we will see His promises to us fulfilled and God's name glorified in the earth.

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

England & Wales - Charity number 1106918

Accounts

REGISTERED COMPANY NUMBER: 05270456 (England and Wales)
REGISTERED CHARITY NUMBER: 1106918

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
LIVING LIGHT CHRISTIAN CHURCH TAUNTON

Peace Accountancy Ltd
4 The Crescent
Taunton
Somerset
TA1 4EA

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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LIVING LIGHT CHRISTIAN CHURCH TAUNTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The trustees provide each year a comprehensive report of the activities of the church during the year under review. This report is presented as a supplementary document and is attached to the financial statements at the end of the formal accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05270456 (England and Wales)

Registered Charity number

1106918

Registered office

Gipsy Lane
Taunton
Somerset
TA1 5LQ

Trustees

Mr Benedict Rupert E Thome Spiritual Leader
Mr John Christopher Lalgee Senior Spiritual Leader
Mr Richard Karl Appleby Leader - resigned 1/01/24
Mr Trefor Jones Leader
Mr Kevin Parker Leader
Mr Bruce Izzett Leader
Mr Christopher Izzett
Mr Martin Ledger

Company Secretary

Mr Benedict Rupert E Thome

Independent Examiner

Helen Hubbard FCA BFP
Peace Accountancy Ltd
4 The Crescent
Taunton
Somerset
TA1 4EA

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

COMPREHENSIVE TRUSTEES REPORT

For the year under review, the trustees have produced an in-depth report in relation to the activities of the trust. This includes notes on charitable activities, financial overview, administration report, and aims and objects for the future.

This report is attached at the end of the formal accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28th October 2024 and signed on its behalf by:

A handwritten signature in black ink, consisting of the letters 'Ben' followed by a stylized 'T' and a long horizontal line extending to the right.

Mr Benedict Rupert E Thome - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIVING LIGHT CHRISTIAN CHURCH, TAUNTON**

Independent examiner's report to the trustees of Living Light Christian Church, Taunton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Helen Hubbard FCA BFP

Peace Accountancy Ltd
4 The Crescent
Taunton
Somerset
TA1 4EA

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**BALANCE SHEET
31ST DECEMBER 2023**

		Unrestricted fund	Restricted fund	31/12/2023 Total funds	31/12/2022 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	793,162	0	793,162	551,449
CURRENT ASSETS					
Debtors	8	64,753	0	64,753	67,234
Cash at bank		<u>181,937</u>	<u> </u>	<u>181,937</u>	<u>174,170</u>
		246,690	0	246,690	241,404
CREDITORS					
Amounts falling due within one year	9	<u>(3,791)</u>	<u>0</u>	<u>(3,791)</u>	<u>(2,942)</u>
NET CURRENT ASSETS		<u>242,899</u>	<u>0</u>	<u>242,899</u>	<u>238,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,036,061</u>	<u>0</u>	<u>1,036,061</u>	<u>789,111</u>
CREDITORS					
Amounts falling due after more than one year	10	<u>(265,000)</u>	<u>0</u>	<u>(265,000)</u>	<u>0</u>
NET ASSETS		<u>771,061</u>	<u>0</u>	<u>771,061</u>	<u>789,111</u>
FUNDS	11				
Unrestricted funds				<u>771,061</u>	<u>789,911</u>
TOTAL FUNDS				<u><u>771,061</u></u>	<u><u>789,911</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

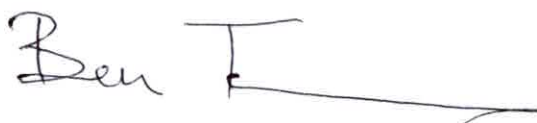
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2024 and were signed on its behalf by:

Mr Benedict Rupert E Thorne - Trustee



LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/12/2023 Total funds £	31/12/2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		381,366	20,995	402,361	420,208
Investment income	2	4,338	0	4,338	19,133
Total		385,704	20,995	406,699	439,341
EXPENDITURE ON					
Raising funds		81,755	20,995	102,750	97,465
Charitable activities					
Overheads		209,262	0	209,262	177,671
Other		113,537	0	113,537	79,199
Total		404,554	20,995	425,549	354,335
NET INCOME/(EXPENDITURE)		(18,850)	0	(18,850)	85,006
RECONCILIATION OF FUNDS					
Total funds brought forward		789,911	0	789,911	704,905
TOTAL FUNDS CARRIED FORWARD		771,061	0	771,061	789,911

The notes form part of these financial statements

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1 ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Freehold property	-	1% straight line basis
Fixtures and fittings	-	25% on reducing balance

TAXATION

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31/12/2023	31/12/2022
	£	£
Rents received	4,338	19,133
Deposit account interest	0	0
	<u>4,338</u>	<u>19,133</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS-continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

NET INCOME/(EXPENDITURE)

3. Net income/(expenditure) is stated after charging/(crediting):	31/12/2023	31/12/2022
	£	£
Depreciation - owned assets	<u>6,744</u>	<u>6,892</u>

4. TRUSTEES' REMUNERATION AND BENEFITS	31/12/2023	31/12/2022
	£	£
Trustees' salaries	<u>113,537</u>	<u>79,199</u>

TRUSTEES' EXPENSES

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

5. STAFF COSTS	31/12/2023	31/12/2022
	£	£
Wages and salaries	<u>169,710</u>	<u>118,897</u>
	<u>169,710</u>	<u>118,897</u>

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

	31/12/2023	31/12/2022
Trustees	4	4
Leadership/Administration	<u>5</u>	<u>6</u>
	<u>9</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	388,511	31,697	420,208
Investment income	<u>19,133</u>	<u>0</u>	<u>19,133</u>
Total	<u>407,644</u>	<u>31,697</u>	<u>439,341</u>
EXPENDITURE ON			
Raising funds	65,768	31,697	97,465
Charitable activities			
Overheads	177,671	0	177,671
Other	<u>79,199</u>	<u>0</u>	<u>79,199</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Total	322,638	31,697	354,335
NET INCOME/(EXPENDITURE)	85,006	0	85,006
RECONCILIATION OF FUNDS			
Total funds brought forward	704,905	0	704,905
TOTAL FUNDS CARRIED FORWARD	<u>789,911</u>	<u>0</u>	<u>789,911</u>

7. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Totals
	£	£	£
COST			
At 1st January 2023	630,042	32,291	662,333
Additions	248,456	0	248,456
At 31st December 2023	<u>878,498</u>	<u>32,291</u>	<u>910,789</u>
DEPRECIATION			
At 1st January 2023	80,367	30,517	110,884
Charge for year	<u>6,300</u>	<u>444</u>	<u>6,744</u>
At 31st December 2023	<u>86,667</u>	<u>30,961</u>	<u>117,628</u>
NET BOOK VALUE			
At 31st December 2023	<u>791,831</u>	<u>1,331</u>	<u>793,162</u>
At 31st December 2022	<u>549,675</u>	<u>1,774</u>	<u>551,449</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2023	31/12/2022
	£	£
Prepayments and accrued income	<u>64,753</u>	<u>67,234</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2023	31/12/2022
	£	£
Accrued expenses	3,791	2,942
	<u>3,791</u>	<u>2,942</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	31/12/2023	31/12/2022
	£	£
Other loans	265,000	0
	<u>265,000</u>	<u>0</u>

11. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/2023
	£	£	£
Unrestricted funds			
General fund	789,911	(18,850)	789,911
	<u>789,911</u>	<u>(18,850)</u>	<u>789,911</u>
TOTAL FUNDS	<u>789,911</u>	<u>(18,850)</u>	<u>789,911</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	385,704	(404,554)	(18,850)
Restricted funds			
Restricted fund	20,995	(20,995)	0
	<u>406,699</u>	<u>(425,549)</u>	<u>(18,850)</u>
TOTAL FUNDS	<u>406,699</u>	<u>(425,549)</u>	<u>(18,850)</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/2022
	£	£	£
Unrestricted funds			
General fund	704,905	85,006	789,911
	<u>704,905</u>	<u>85,006</u>	<u>789,911</u>
TOTAL FUNDS	<u>704,905</u>	<u>85,006</u>	<u>789,911</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	407,644	(322,638)	85,006
Restricted funds			
Restricted fund	31,697	(31,697)	0
TOTAL FUNDS	<u>439,341</u>	<u>(354,335)</u>	<u>85,006</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/2022 £
Unrestricted funds			
General fund	789,911	(18,850)	771,061
TOTAL FUNDS	<u>789,911</u>	<u>(18,850)</u>	<u>771,061</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	793,348	(727,192)	66,156
Restricted funds			
Restricted fund	52,692	(52,692)	0
TOTAL FUNDS	<u>846,040</u>	<u>(779,884)</u>	<u>66,156</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	31/12/2023	31/12/2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts tithes & offerings	337,608	305,929
Gift aid	<u>64,753</u>	<u>114,279</u>
	402,361	420,208
Investment income		
Rents received	4,338	19,133
Deposit account interest	<u>0</u>	<u>0</u>
	4,338	19,133
Total incoming resources	406,699	439,341
EXPENDITURE		
Raising donations and legacies		
Gifts tithes & offerings	102,750	97,465
Charitable activities		
Honorarium & salaries	56,173	39,698
Office administration costs	6,013	7,135
Books, CDs & publications	2,410	447
Children's work	9,186	7,465
Church events	29,213	20,574
Evangelistic & outreach	4,925	2,061
Repairs renewals & cleaning	34,086	41,950
Rent of premises	18,969	19,245
Licences & subscriptions	1,520	1,475
Utilities & waste disposal	15,900	11,788
Travel & hospitality	16,248	12,703
Independent examiner's fees	1,830	1,774
Insurance	5,055	4,465
Bank charges	992	0
Freehold property	6,300	6,301
Fixtures and fittings	<u>444</u>	<u>591</u>
	209,262	177,671
Other		
Trustees' salaries	<u>113,537</u>	<u>79,199</u>
Total resources expended	425,549	354,335
Net income/(expenditure)	<u>(18,850)</u>	<u>85,006</u>

This page does not form part of the statutory financial statements



LIVING LIGHT
CHRISTIAN CHURCH

Worshipping God - Nurturing Believers – Evangelising the World

Trustees' Report

January – December 2023

Trustees

John Lalgee
Richard Appleby
Ben Thorne
Trefor Jones
Bruce Izzett
Kevin Parker
Chris Izzett
Martin Ledger

Charity Registration No. 1106918
Company Registration No. 05270456

Postal address
The Old School Building
Gipsy Lane
Taunton TA1 5LQ

Introduction

December 2023 marked the end of Living Light Christian Church Taunton (and Wellington's) (LLCC) 20th year of ministry. The church has continued to grow and develop in its objectives, which are to worship God, nurture believers and evangelize the world. The church now has 3 congregations comprising of all age groups, with many families and young people and 2023 saw the increase of prayer, outreach. The church plant in Bridgwater continued to develop during the year after the Sunday morning meeting was established in September 2022, with commitment from people from the Taunton & Wellington congregations to support a local people from Bridgwater. Plans were well under way to purchase a church house in the area where the church was meeting (Hamp Academy) and Ben & Angela Thorne prepared to move home to help further establish the church. All three congregations continued to see significant growth during this year, which has required changes in oversight and administration to provide all relevant support. John and Kim Lalgee, who have oversight for the Taunton and Wellington visited the churches and kept in close contact with the leaders. These were exciting times, as more and more individuals and families from ethnic minority communities, continued to join the churches, adding great richness to the already diverse congregations.

Trustees

The current trustees are John Lalgee (Apostle/Chairman), Richard Appleby (soon to 'retire'), Trefor Jones (elder), Bruce Izzett (elder), Kevin Parker, Ben Thorne (elder/Secretary), Chris Izzett and Martin Ledger. During this year, Ben was recognised as an 'Ephesians 4 Pastor'.

Apostolic oversight

John Lalgee (of One Church Ministries) now cares for a number of churches in the USA, 3 in the UK & 1 in Germany and has numerous connections with other church ministries and initiatives around the world (e.g. Liberia and India) and ensures that a good working connection is maintained through the building of strong relationships between the congregations and the sharing of the gifting of God as outlined in Eph 4.

Elders & Deacons

Bruce Izzett, Ben Thorne and Martin Ledger are the elders/leaders in Taunton and Trefor Jones, Kevin Parker and Chris Izzett in Wellington (Ben and Chris were more and more supporting the work in Bridgwater during this year). The leadership brought sound support and clear direction to the body in line with the Word of God and continued to receive input and support from John Lalgee in taking forward the vision God has given for church and in the context of the wider church in Taunton, Wellington & Bridgwater. Ben, Bruce, Trefor and Kevin and Chris were paid by the church on a fulltime/parttime basis alongside their regular jobs. The elders worked together to provide pastoral care to church members, bringing teaching from the Word of God and overseeing programmes, such as church administration, outreach, care for the needy, relations with other church leaders in each of the towns. Taunton continued to work on plans to have deacons, but, as the year ended, this still hadn't been sorted out.

Administration Staff

Glyn Hammond continued in his role doing the accounts for LLCC churches (UK) and OCM (UK), with an increasing workload in response to more church activities. In the New Year Katie Whittle took over from Sheila Ledger to do the general admin for Taunton, Wellington and Bridgwater. Aaron Dunne, (paid to work one day each week) supervised the management of the church building and helped with the interns on the internship programme. David Ledger continued to develop audio visual and media (assisted by the interns), and the church maintained its excellent ministry, streaming meetings live on YouTube, along with PA in Taunton & Wellington (including meeting our data protection requirements). Significantly, David worked hard on the ongoing Music & Media Internship programme, with Sujith Sunil and the 6 interns were named 'The Catalyst Team (see below).

Financial Overview of 2023

The church's income is primarily received from the majority members giving 10% (a tithe) of their income and offerings. This biblical principle is taught in the church and works in practice as a voluntary contribution from those people with enough faith in these principles to put them into practice. In addition to this, from time to time, special voluntary offerings are made by members. Ideally the tithe is used to provide for people and offerings for projects – this is reflected in the accounts.

Significantly, 2023 saw the continued use of the church site, with sufficient finance to help the ongoing maintenance and internship programme to support a church congregation growing in numbers.

At the end of the 20th financial year, the church's finances remained in a strong position and the Trustees are confident in being able to meet the financial commitments and to be able to continue to be generous in giving to the needs of others inside and outside the church and across the church in Taunton and to pay the salaries of the staff. At the beginning of this year, the salary structure for paid employees changed and there were increases to the rates paid to elders and admin staff brought uniformity and the hours of some staff increased in line with need and church growth.

Church Office

The church office continued to provide support on all levels to the various ministries in the church and provided a place for people to meet to talk over issues, etc. Office systems were maintained, the church website, Facebook and Elvanto were used throughout the year as part of developing communications (and continued some alignment with admin processes based in the Kenosha church). It was decided that the systems for managing the church accounts would be completely overhauled in 2023, with the focus being to store all data electronically and preparing for continued church growth. Therefore, professional advice was sought to help maintain and improve financial efficiency, transparency and compliance. This happened with the invaluable help of Beth Meekma from the Kenosha church working alongside Glyn Hammond and Helen Hubbard (who replaced Tony Doyle, as the church accountant).

Vision & Commitment Course

The Vision and Commitment Course (V&C) is the 'way in' to church membership and consists of a 20-session series and ran during 2023 in the three churches, along with Alpha courses

and good contacts were made with people during these courses. The V&C course covers the basic foundations of church life and practice. Everyone who wants to become a committed member of the church goes through this course to ensure that we all understand the principles upon which the life of the church is founded.

Children

The church is blessed with many children of a variety of age groups, who are a credit to their families and who are learning about Jesus and endeavouring to live out their faith. There are varied activities such as:

- Teaching during the Sunday meeting
- Involvement in many areas of church life

The children's work continued to use the outside classrooms at the church building and classrooms at Court Fields School and Hamp Academy.

Youth

Throughout 2023 the work with the Youth (teenagers) continued to develop, with activities and meetings arranged throughout the year (including for the 'Young Adults') – the youth is worked jointly across the 3 congregations. A major highlight of the year was the youth going away together to a youth camp 'Limitless' with the youth leaders and helpers – this had a significant impact of the young people and they had a great time together. The youth group was named 'Fires Youth', during this year.

Preaching and Teaching program

Preaching and teaching continued on Sunday mornings, led by Ben and supported by various speakers including Ben, Bruce, Trefor, Kevin & Chris (in their role as Elders), Matthew Wright, Paul Mew, Peter Fox, Pete Gibson, Alex Akhigbemen, Kevin Parker, etc. Good preaching and teaching is foundational to the growth of the church and has proved provoking and challenging. The teaching that is brought each week continues to be discussed regularly through the home groups, with the emphasis being on practical implementation of what is shared. YouTube videos of all Sunday teaching in all the related churches are available to be listened to on the church app along with 'special' directional teachings from John Lalgee and Scott Goodwill.

Prayer

Monthly prayer meetings have taken place since the church started in each congregation and these have been very powerful and proved to be significant times where God has moved among us and spoken to us of his intentions.

Music & Media Internship Programme

The music & media internship programme continued in September 2023 and involved the interns receiving teaching and training in a number of areas to support their activities such as school outreaches (assemblies); making testimony videos; live streaming meetings; worship; helping the needy inside and outside the church; street outreach to share their faith; attending home groups and helping with worship across the 3 congregations. The

interns stayed with host families and were provided with a car for their travel. They continued to be an integral part of the church family and Sujith Sunil once again remained in the UK to help with the 2023/24 Internship Programme.

Worship Teams

A foundational element of the church continues to be a firm focus on the importance of worshipping God. The worship teams continued to develop under with a considerable number of musicians working on a rotation basis in all 3 congregations and 2022 saw the continuation of the Worship Academy to select and train more musicians and to work with musicians from the B1 churches.

Pre-Marriage Training/wedding

This continues as and when needed.

Town Wide Events

The emphasis on town wide events and developing the church's relationship with other churches in the area, mainly through the B1 connections, where church leaders meet weekly for breakfast – this continued to be helpful as new local church leaders came to Taunton. There were joint meetings and the debut of 'A Gospel Christmas' in December at the Wellsprings leisure centre, which was enormously successful, was sold out and was a great statement of church unity in Taunton

Evangelism

The church continued to look for ways to fulfil the call of God to 'Evangelise the World' through various activities and outreach, including sharing faith on the streets and working into local school assemblies.

Hospitality

The church continues to demonstrate hospitality, with many in the church gifted in this area. A 'family' environment is established for visitors to be welcomed and cared for and when someone is in need (e.g. at the birth of a baby, or if there is sickness), then meals are provided and organised by the leaders and home groups.

Prophetic Words

We have continued to receive a regular flow of prophetic words in the church, which express God's intention to increase our effectiveness and fruitfulness in reaching the community with the gospel. The churches continued to pray and work through prophetic words to determine how the two congregations should move forward in the will of God.

Church weekend away – OCM Conference 2023

Last year, the OCM conference moved from Torquay to Cefn Lea in mid-Wales and took place on 20-23 April 2023 and was hugely successful with around 300 attending. There was teaching from the apostolic team and plenty of leisure time together, with particular focus on the children and youth.

Other ministries in Taunton, Wellington & Bridgwater

Members of the church have been involved in the following ministries in the respective towns:

- B1 and town-wide activities
- Bridgwater Convention at Canalside in Bridgwater for all the Bridgwater churches, with Andrew Ollerton as one of the speakers.
- Christians Against Poverty (led by Richard Appleby)
- The Besom Trust (furniture delivery to needy families; food for the food bank; monthly contribution to the storage warehouse; projects to help people in their homes)
- Monthly contribution to the Taunton Food Bank
- ROC (churches and local community group and authorities working together to affect the local area)
- Street Pastors
- Best Before Food Store in Wellington run by the LLCC Wellington congregation.
- Connections with the churches in Wellington and Bridgwater.

Conclusion

The church has been built on clear biblical principles. The growth of the church will continue as strong foundations are constantly built into the lives of those God adds to the church. We will continue to respond actively to all that God says to us through prophecy, teaching of the Word and the structure of Godly leadership that operates in the church. Through faith and patience, we will see His promises to us fulfilled and God's name glorified in the earth.

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

England & Wales - Charity number 1106918

Accounts

REGISTERED COMPANY NUMBER: 05270456 (England and Wales)
REGISTERED CHARITY NUMBER: 1106918

APPROVAL

STATEMENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Report of the Trustees

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Detailed Notes

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
LIVING LIGHT CHRISTIAN CHURCH, TAUNTON**

Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

The trustees provide each year a comprehensive report of the activities of the church and the financial statements for the year under review. This report is presented as a supplementary document and is attached to the financial statements at the end of the financial statements.

Report of the Trustees

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1 to 2

STRUCTURE AND INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report

3

Statement of Financial Activities

4

Balance Sheet

5

Notes to the Financial Statements

6 to 11

Detailed Statement of Financial Activities

12

DEPENDENT FUND ADMINISTRATION DETAILS

Registered Company number:
0570436 (England and Wales)

Registered Charity number:
1109118

Registered office:
Grey Lane
Taunton
Somerset
TA1 5LQ

Trustees:
Mr Benedict Ripper, Thorne Spiritual Leader
Mr John Christopher Lagers, Seely Spiritual Leader
Mr Richard Karl Appleby, Leader
Mr Tristan Jones, Leader
Mr Kevin Parker, Leader
Mr Brian Teasdale, Leader
Mr Christopher Izlett

Company Secretary:
Mr Benedict Ripper, Thorne

Independent Examiner:
Paul Wade BSC FCGA
Agent: Wade Ltd
Robin Thomas
15 Hagar Street
Bristol
Somerset
TA5 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The trustees provide each year a comprehensive report of the activities of the church during the year under review. This report is presented as a supplementary document and is attached to the financial statements at the end of the formal accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05270456 (England and Wales)

Registered Charity number

1106918

Registered office

Gipsy Lane
Taunton
Somerset
TA1 5LQ

Trustees

Mr Benedict Rupert E Thorne Spiritual Leader
Mr John Christopher Lalgee Senior Spiritual Leader
Mr Richard Karl Appleby Leader
Mr Trefor Jones Leader
Mr Kevin Parker Leader
Mr Bruce Izzett Leader
Mr Christopher Izzett

Company Secretary

Mr Benedict Rupert E Thorne

Independent Examiner

Paul Waite FCA FCCA
Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

COMPREHENSIVE TRUSTEES REPORT

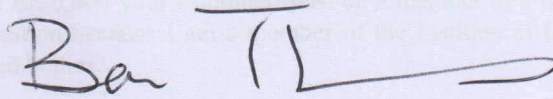
For the year under review, the trustees have produced an in-depth report in relation to the activities of the trust. This includes notes on charitable activities, financial overview, administration report, and aims and objects for the future.

This report is attached at the end of the formal accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11th September 2023 and signed on its behalf by:

Mr Benedict Rupert E Thorne - Secretary



17 Sept 2023

Paul White BVA FCCA

Adrian White Ltd
Rabbit House
15 Friar Street
Boulogne
Somerset
TA6 3LR

11th September 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIVING LIGHT CHRISTIAN CHURCH, TAUNTON**

Independent examiner's report to the trustees of Living Light Christian Church, Taunton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Waite FCA FCCA

Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

11th September 2023

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		388,511	31,697	420,208	305,298
Investment income	2	19,133	-	19,133	19,742
Total		407,644	31,697	439,341	325,040
EXPENDITURE ON					
Raising funds		65,768	31,697	97,465	121,815
Charitable activities					
Overheads		177,671	-	177,671	181,694
Other		79,199	-	79,199	75,683
Total		322,638	31,697	354,335	379,192
NET INCOME/(EXPENDITURE)		85,006	-	85,006	(54,152)
RECONCILIATION OF FUNDS					
Total funds brought forward		704,905	-	704,905	759,057
TOTAL FUNDS CARRIED FORWARD		789,911	-	789,911	704,905

The above table compares the company's income and expenditure for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17th September 2023 and were signed on its behalf by:

Mr Deshaun Robert J. Thomas - Treasurer

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

BALANCE SHEET
31ST DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	7	551,449	-	551,449	558,341
CURRENT ASSETS					
Debtors	8	67,234	-	67,234	-
Cash at bank		174,170	-	174,170	159,403
		<u>241,404</u>	<u>-</u>	<u>241,404</u>	<u>159,403</u>
CREDITORS					
Amounts falling due within one year	9	(2,942)	-	(2,942)	(12,839)
		<u>238,462</u>	<u>-</u>	<u>238,462</u>	<u>146,564</u>
NET CURRENT ASSETS					
		<u>238,462</u>	<u>-</u>	<u>238,462</u>	<u>146,564</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>789,911</u>	<u>-</u>	<u>789,911</u>	<u>704,905</u>
NET ASSETS					
		<u>789,911</u>	<u>-</u>	<u>789,911</u>	<u>704,905</u>
FUNDS					
Unrestricted funds	10			789,911	704,905
TOTAL FUNDS					
				<u>789,911</u>	<u>704,905</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

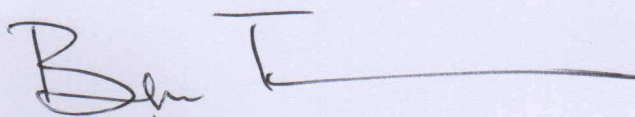
The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th September 2023 and were signed on its behalf by:


17/9/23

Mr Benedict Rupert E Thorne - Trustee

The notes form part of these financial statements

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Freehold property	- 1% straight line basis
Fixtures and fittings	- 25% on reducing balance

TAXATION

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Rents received	19,133	19,722
Deposit account interest	-	20
	<u>19,133</u>	<u>19,742</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	<u>6,892</u>	<u>7,090</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31/12/22	31/12/21
	£	£
Trustees' salaries	<u>79,199</u>	<u>75,683</u>

TRUSTEES' EXPENSES

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

5. STAFF COSTS

	31/12/22	31/12/21
	£	£
Wages and salaries	<u>118,897</u>	<u>116,884</u>
	<u>118,897</u>	<u>116,884</u>

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

	31/12/22	31/12/21
Trustees	4	4
Leadership/Administration	6	3
	<u>10</u>	<u>7</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	281,380	23,918	305,298
Investment income	19,742	-	19,742
Total	<u>301,122</u>	<u>23,918</u>	<u>325,040</u>
EXPENDITURE ON			
Raising funds	97,897	23,918	121,815
Charitable activities			
Overheads	181,694	-	181,694
Other	75,683	-	75,683

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
Total	355,274	23,918	379,192
NET INCOME/(EXPENDITURE)	(54,152)	-	(54,152)
RECONCILIATION OF FUNDS			
Total funds brought forward	759,057	-	759,057
TOTAL FUNDS CARRIED FORWARD	<u>704,905</u>	<u>-</u>	<u>704,905</u>
7. TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2022 and 31st December 2022	<u>630,042</u>	<u>32,291</u>	<u>662,333</u>
DEPRECIATION			
At 1st January 2022	74,066	29,926	103,992
Charge for year	6,301	591	6,892
At 31st December 2022	<u>80,367</u>	<u>30,517</u>	<u>110,884</u>
NET BOOK VALUE			
At 31st December 2022	<u>549,675</u>	<u>1,774</u>	<u>551,449</u>
At 31st December 2021	<u>555,976</u>	<u>2,365</u>	<u>558,341</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Prepayments and accrued income		31/12/22 £ <u>67,234</u>	31/12/21 £ <u>-</u>
TOTAL FUNDS	<u>704,905</u>	<u>154,152</u>	<u>704,905</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Other creditors	-	10,173
Accrued expenses	2,942	2,666
	<u>2,942</u>	<u>12,839</u>

10. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	704,905	85,006	789,911
TOTAL FUNDS	<u>704,905</u>	<u>85,006</u>	<u>789,911</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	407,644	(322,638)	85,006
Restricted funds			
Restricted fund	31,697	(31,697)	-
TOTAL FUNDS	<u>439,341</u>	<u>(354,335)</u>	<u>85,006</u>

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	759,057	(54,152)	704,905
TOTAL FUNDS	<u>759,057</u>	<u>(54,152)</u>	<u>704,905</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,122	(355,274)	(54,152)
Restricted funds			
Restricted fund	23,918	(23,918)	-
TOTAL FUNDS	<u>325,040</u>	<u>(379,192)</u>	<u>(54,152)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	759,057	30,854	789,911
TOTAL FUNDS	<u>759,057</u>	<u>30,854</u>	<u>789,911</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	708,766	(677,912)	30,854
Restricted funds			
Restricted fund	55,615	(55,615)	-
TOTAL FUNDS	<u>764,381</u>	<u>(733,527)</u>	<u>30,854</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. RELATED PARTY DISCLOSURES

NOTE: There were no related party transactions for the year ended 31st December 2022.

	19/12/21	31/12/21
Donations and legacies		
Gifts in kind & offerings	305,229	255,714
Gift aid	114,275	18,584
	419,504	274,298
Investment income		
Rents received	19,721	19,721
Bank & account interest	7	20
	19,728	19,741
Total incoming resources	439,232	294,039
EXPENDITURE		
Building donations and legacies		
Gifts in kind & offerings	97,485	121,815
Charitable activities		
Banquets & sales	58,690	41,204
Office administration costs	7,135	5,125
Books, CDs & publications	447	609
Children's work	7,465	1,043
Church groups	20,574	2,971
Energy, water & rubbish	2,069	3,548
Repairs, carpets & cleaning	41,920	67,243
Rent of premises	19,245	15,905
License & subscriptions	1,475	1,423
Utilities & waste disposal	11,788	14,420
Travel & hospitality	12,702	2,676
Incidental expenses & fees	1,774	1,774
Repairs	4,167	4,191
Financial services	6,301	1,630
Postage and postage	791	789
	177,671	181,094
Other		
Repairs & repairs	79,199	75,621
Total resources expended	256,870	256,715
Net income (expenditure)	182,362	37,324

This page does not form part of the statutory financial statements

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	31/12/22 £	31/12/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts tithes & offerings	305,929	255,714
Gift aid	114,279	49,584
	<u>420,208</u>	<u>305,298</u>
Investment income		
Rents received	19,133	19,722
Deposit account interest	-	20
	<u>19,133</u>	<u>19,742</u>
Total incoming resources	439,341	325,040
EXPENDITURE		
Raising donations and legacies		
Gifts tithes & offerings	97,465	121,815
Charitable activities		
Honorarium & salaries	39,698	41,201
Office administration costs	7,135	5,125
Books, CDs & publications	447	809
Children's work	7,465	1,043
Church events	20,574	2,971
Evangelistic & outreach	2,061	5,548
Repairs renewals & cleaning	41,950	67,343
Rent of premises	19,245	15,905
Licences & subscriptions	1,475	1,433
Utilities & waste disposal	11,788	24,420
Travel & hospitality	12,702	2,676
Independent examiner's fees	1,774	1,739
Insurance	4,465	4,391
Freehold property	6,301	6,301
Fixtures and fittings	591	789
	<u>177,671</u>	<u>181,694</u>
Other		
Trustees' salaries	79,199	75,683
Total resources expended	354,335	379,192
Net income/(expenditure)	85,006	(54,152)



LIVING LIGHT CHRISTIAN CHURCH

Introduction

December 2022 marks the 15th year of Living Light Christian Church. The church has continued to grow and develop in its activities which are to worship God, nurture believers and evangelize the world. The church has been blessed with a number of new members and voting members during the year until Sunday morning meetings became properly established in September, with commitment from people from the Taunton & Wellington congregations to support a small nucleus of local people from Bridgwater. All three congregations saw significant growth during this year, which has required changes in oversight and administration to provide all relevant support. John and Kim Lalgae, who have oversight for the Taunton and Wellington congregations were unable to visit the churches and kept in close contact through Zoom meetings, etc. Notable during this year was the addition to the congregations of individuals and families from ethnic minority communities, adding great richness to the already diverse congregations.

Worshipping God - Nurturing Believers – Evangelising the World

Trustees

The current trustees are John Lalgae (Apoclyp Chairmen), Richard Appleby, Trefor Jones (elder), Bruce Izzett (elder), Kevin Parker, Ben Thome (elder secretary), Chris Izzett and a new elder in Taunton, Martin Ledger.

Trustees' Report

Apoclyp oversight

John Lalgae (of One Church Ministries) has oversight for churches in the USA, UK & I in Germany. He has been a great blessing to the church and his oversight and initiatives around the world have been a great blessing. A great working connection is maintained through the building of strong relationships between the congregations and the sharing of the giving of God as outlined in Eph 4.

January – December 2022

Elders & Deacons

Bruce Izzett, Ben Thome and Martin Ledger are the elders/leaders in Taunton and Trefor Jones, Kevin Parker and Chris Izzett in Wellington. The leadership brought guidance and clear direction to the body in line with the Word of God and continued to receive support from John Lalgae in taking forward the vision God has given for church in the context of the wider church in Taunton and Wellington. Ben, Bruce, Trefor and Kevin were paid by the church on a part time basis alongside their regular jobs. The elders together to provide pastoral care to church members, bringing teaching from the Word of God and overseeing programmes, such as church administration, outreach, care and support, relations with other church leaders, etc.

Trustees

- John Lalgae
- Richard Appleby
- Ben Thome
- Trefor Jones
- Bruce Izzett
- Kevin Parker
- Chris Izzett
- Martin Ledger

Charity Registration No. 1106918
Company Registration No. 05270456

Administration Staff

Glyn Hammond continued in his role doing the accounts for LCC churches (UK & I) with an increasing workload in response to more church activities. Glyn continued with admin for Taunton & Wellington and there was planned a handover to someone who it was decided would replace Stella in the New Year, Keith Whatling.

Postal address
The Old School Building
Gypsy Lane
Taunton TA1 5LQ

Introduction

December 2022 marked the end of Living Light Christian Church Taunton (and Wellington's) (LLCC) 19th year of ministry. The church has continued to grow and develop in its objectives, which are to worship God, nurture believers and evangelize the world. The church now has 3 congregations comprising of all age groups, with many families and young people and 2021 saw the increase of prayer, outreach. The church plant in Bridgwater developed during the year until Sunday morning meetings became properly established in September, with commitment from people from the Taunton & Wellington congregations to support a small nucleus of local people from Bridgwater. All three congregations saw significant growth during this year, which has required changes in oversight and administration to provide all relevant support. John and Kim Lalgee, who have oversight for the Taunton and Wellington congregations were unable to visit the churches and kept in close contact through Zoom meetings, etc. Notable during this year was the addition to the congregations of individuals and families from ethnic minority communities, adding great richness to the already diverse congregations.

Trustees

The current trustees are John Lalgee (Apostle/Chairman), Richard Appleby, Trefor Jones (elder), Bruce Izzett (elder), Kevin Parker, Ben Thorne (elder/Secretary), Chris Izzett and a new elder in Taunton, Martin Ledger.

Apostolic oversight

John Lalgee (of One Church Ministries) now cares for a number of churches in the USA, 3 in the UK & 1 in Germany churches and has connections with other church ministries and initiatives around the world (e.g. Liberia and India) and ensures that a good working connection is maintained through the building of strong relationships between the congregations and the sharing of the gifting of God as outlined in Eph 4.

Elders & Deacons

Bruce Izzett, Ben Thorne and Martin Ledger are the elders/leaders in Taunton and Trefor Jones, Kevin Parker and Chris Izzett in Wellington. The leadership brought sound support and clear direction to the body in line with the Word of God and continued to receive input and support from John Lalgee in taking forward the vision God has given for church and in the context of the wider church in Taunton and Wellington. Ben, Bruce, Trefor and Kevin were paid by the church on a part time basis alongside their regular jobs. The elders worked together to provide pastoral care to church members, bringing teaching from the Word of God and overseeing programmes, such as church administration, outreach, care for the needy, relations with other church leaders, etc.

Administration Staff

Glyn Hammond continued in his role doing the accounts for LLCC churches (UK) and OCM (UK), with an increasing workload in response to more church activities. Sheila Ledger continued with admin for Taunton & Wellington and there was planned a handover to Katie Whittle who it was decided would replace Sheila in the New Year, Keith Whittaker who had

left his role as the Facilities Manager for Gipsy Lane was eventually replaced by Aaron Dunne, who was paid to work one day each week. David Ledger continued to develop in audio visual and media, and the church maintained its excellent ministry, streaming meetings live on YouTube and smaller meetings on Zoom, along with PA in Taunton & Wellington (including meeting our data protection requirements). Significantly, David worked hard on the ongoing Music & Media Internship programme, which saw the conclusion of the year for the 5 interns, who arrived in September 2021, and the arrival of 6 more in September 2022, who were named 'The Catalyst Team (see below).

Financial Overview of 2022

The church's income is primarily received from the majority members giving 10% (a tithe) of their income and offerings. This biblical principle is taught in the church and works in practice as a voluntary contribution from those people with enough faith in these principles to put them into practice. In addition to this, from time to time, special voluntary offerings are made by members. Ideally the tithe is used to provide for people and offerings for projects – this is reflected in the accounts.

Significantly, 2022 saw the continued development of the church site (the main central passageway and small hall) and the end of the time facilitating the operations of My Day Day Care (a centre to support people with disabilities and to help them integrate into the community). There was sufficient finance in reserve to help support the ongoing maintenance and improvement of the site and this helped towards the internship programme and a church growing in numbers.

At the end of the 19th financial year, the church's finances remained in a very strong position and the Trustees are confident in being able to meet the financial commitments and to be able to continue to be generous in giving to the needs of others inside and outside the church and across the church in Taunton and to pay the salaries of the staff. It was anticipated that in 2023 the salary structure for paid employees would change and would increase the rates paid to elders and admin staff for uniformity and that hours of some elders would also be increased in line with need and church growth – this need became apparent during 2022.

Church Office

The church office continued to provide support on all levels to the various ministries in the church and provided a place for people to meet to talk over issues, etc. Office systems were maintained, the church website & Facebook page were used throughout the year as part of developing communications (and continued in alignment with some admin processes based in the Kenosha church). It was also cited that the systems for managing the church accounts would be completely overhauled in 2023, with the main focus being storing all data electronically and preparing for church growth and that professional advice would be sought to help maintain and improve financial efficiency, transparency and compliance.

Vision & Commitment Course

The Vision and Commitment Course (V&C) is the 'way in' to church membership and consists of a 20-session series and ran during 2022 in the three churches, along with Alpha courses and good contacts were made with people during these courses. The V&C course covers the basic foundations of church life and practice. Everyone who wants to become a committed

member of the church goes through this course to ensure that we all understand the principles upon which the life of the church is founded.

Children

The church is blessed with many children of a variety of age groups, who are a credit to their families and who are learning about Jesus and endeavouring to live out their faith. There are varied activities such as:

- Teaching during the Sunday meeting
- Involvement in many areas of church life

The children's work continued to use the outside classrooms at the church building and classrooms at Court Fields School.

Youth

Throughout 2022 the work with the Youth (teenagers) continued to develop, with activities and meetings arranged throughout the year (including for the 'Young Adults'). A major highlight of the year was the youth going away together to a youth camp entitled 'Limitless'.

Preaching and Teaching program

Preaching and teaching continued on Sunday mornings, led by Ben and supported by various speakers including Ben, Bruce, Trefor, Kevin & Chris (in their role as Elders), Matthew Wright, Paul Mew, Peter Fox, Pete Gibson, Alex Akhigbemen, Kevin Parker, etc. Good preaching and teaching is foundational to the growth of the church and has proved provoking and challenging. The teaching that is brought each week continues to be discussed regularly through the home groups, with the emphasis being on practical implementation of what is shared. YouTube videos of all Sunday teaching in all the related churches are available to be listened to on the church app along with 'special' directional teachings from John Lalgee and Scott Goodwill.

Prayer

Monthly prayer meetings have taken place since the church started and these have been very powerful and significant times where God has moved among us and spoken to us of his intentions. There is a clear call from God to remain humble among the Taunton churches and to serve them and to maintain an intimate fellowship with Him, both individually and corporately.

Music & Media Internship Programme

The music & media internship programme started the September 2021 and involved the interns receiving teaching and training in a number of areas to support their activities such as school outreaches (assemblies); making testimony videos; live streaming meetings; worship; helping the needy inside and outside the church; street outreach to share their faith; attending home groups; helping with the Gipsy Lane building maintenance and worship. The interns of 2021 & 2022 stayed with host families and were provided with a car for their travel. In their free time, they toured parts of the UK to see the sights and they

very quickly became part of the church family. Sujith remained in the UK after June 2022 to help with the 2022/23 Internship Programme.

Worship Teams

A foundational element of the church continues to be a firm focus on the importance of worshipping God. The worship teams continued to develop under with a considerable number of musicians working on a rotation basis in all 3 congregations and 2022 saw the launch of a worship academy to find and train more musicians and to work with musicians from the B1 churches.

Pre-Marriage Training/wedding

This continues as and when needed.

Town Wide Events

The emphasis on town wide events and developing the church's relationship with other churches in the area, mainly through the B1 connections, where church leaders meet together weekly for breakfast – this continued to be helpful as new local church leaders came to Taunton.

Evangelism

The church continued to look for ways to fulfil the call of God to 'Evangelise the World' through various activities and outreach.

Hospitality

The church continues to demonstrate hospitality, with many in the church gifted in this area. A 'family' environment is established for visitors to be welcomed and cared for and when someone is in need (e.g. at the birth of a baby, or if there is sickness), then meals are provided and organised by the leaders and home groups.

A Covid 'Needy Fund' was set up early in the pandemic to help families in the church whose lives had been affected by the increases in the cost of living and this was expected to continue into 2022. However, church membership and funds were very little affected by the economic difficulties and the numbers of people attending the 3 congregations and giving generally and helping out where needed increased over 2022 and this is expected to continue into 2023.

Prophetic Words

We have continued to receive a regular flow of prophetic words in the church, which express God's intention to increase our effectiveness and fruitfulness in reaching the community with the gospel. The churches continued to pray and work through prophetic words to determine how the two congregations should move forward in the will of God.

Church weekend away – OCM Conference 2022

The last OCM conference to be held in Torquay took place on 22 April 2022 and was hugely successful and a joyous time together after being suspended during Covid19. People came from far and wide and we heard powerful teaching from the apostolic team and enjoyed plenty of leisure time together. Work began on planning for an OCM Conference to be held

in April 2023 in Cefn Lea in mid-Wales (a larger and more suitable venue) and it was planned that the conference would run over 4 days, with lots more outdoor activities with mainly the children and youth in mind.

Other ministries in Taunton, Wellington & Bridgwater

Members of the church have been involved in the following ministries in the respective towns:

- B1 and town-wide activities
- Bridgwater Convention at Canalside in Bridgwater for all the Bridgwater churches (very much in its early stages with the intention to run it annually)
- Christians Against Poverty (led by Richard Appleby)
- The Besom Trust (furniture delivery to needy families; food for the food bank; monthly contribution to the storage warehouse; projects to help people in their homes)
- Monthly contribution to the Taunton Food Bank
- ROC (churches and local community group and authorities working together to affect the local area)
- Street Pastors
- The establishing of the Best Before Food Store in Wellington by people in the Wellington congregation.

Conclusion

The church has been built on clear biblical principles. The growth of the church will continue as strong foundations are constantly built into the lives of those God adds to the church. We will continue to respond actively to all that God says to us through prophecy, teaching of the Word and the structure of Godly leadership that operates in the church. Through faith and patience, we will see His promises to us fulfilled and God's name glorified in the earth.

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

England & Wales - Charity number 1106918

Accounts

REGISTERED COMPANY NUMBER: 05270456 (England and Wales)
REGISTERED CHARITY NUMBER: 1106918

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2021
for
LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Contents of the Financial Statements
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

Report of the Trustees FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The trustees provide each year a comprehensive report of the activities of the church during the year under review. This report is presented as a supplementary document and is attached to the financial statements at the end of the formal accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05270456 (England and Wales)

Registered Charity number

1106918

Registered office

Gipsy Lane
Taunton
Somerset
TA1 5LQ

Trustees

Mr Benedict Rupert E Thorne Spiritual Leader
Mr John Christopher Lalgee Senior Spiritual Leader
Mr Richard Karl Appleby Leader
Mr Trefor Jones Leader
Mr Kevin Parker Leader
Mr Bruce Izzett Leader
Mr Christopher Izzett

Company Secretary

Mr Benedict Rupert E Thorne

Independent Examiner

Carl Turner
Chartered Certified Accountant
Aspen Waite Ltd
Rubis House
15 Friam Street
Bridgwater
Somerset
TA6 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Report of the Trustees
FOR THE YEAR ENDED 31ST DECEMBER 2021**

COMPREHENSIVE TRUSTEES REPORT

For the year under review, the trustees have produced an in-depth report in relation to the activities of the trust. This includes notes on charitable activities, financial overview, administration report, and aims and objects for the future.

This report is attached at the end of the formal accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5th September 2022 and signed on its behalf by:

Mr Benedict Rupert E Thorne - Secretary

**Independent Examiner's Report to the Trustees of
Living Light Christian Church, Taunton**

Independent examiner's report to the trustees of Living Light Christian Church, Taunton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Certified Accountant which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Carl Turner
Chartered Certified Accountant
Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

29th August 2022

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		281,380	23,918	305,298	291,731
Investment income	2	19,742	-	19,742	39,984
Total		<u>301,122</u>	<u>23,918</u>	<u>325,040</u>	<u>331,715</u>
EXPENDITURE ON					
Raising funds		97,897	23,918	121,815	70,157
Charitable activities					
Overheads		181,694	-	181,694	113,348
Other		75,683	-	75,683	71,507
Total		<u>355,274</u>	<u>23,918</u>	<u>379,192</u>	<u>255,012</u>
NET INCOME/(EXPENDITURE)		(54,152)	-	(54,152)	76,703
RECONCILIATION OF FUNDS					
Total funds brought forward		759,057	-	759,057	682,354
TOTAL FUNDS CARRIED FORWARD		<u><u>704,905</u></u>	<u><u>-</u></u>	<u><u>704,905</u></u>	<u><u>759,057</u></u>

The notes form part of these financial statements

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Balance Sheet
31ST DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	7	558,341	-	558,341	565,431
CURRENT ASSETS					
Cash at bank		159,403	-	159,403	196,578
CREDITORS					
Amounts falling due within one year	8	(12,839)	-	(12,839)	(2,952)
		<u>146,564</u>	<u>-</u>	<u>146,564</u>	<u>193,626</u>
NET CURRENT ASSETS					
		<u>704,905</u>	<u>-</u>	<u>704,905</u>	<u>759,057</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>704,905</u>	<u>-</u>	<u>704,905</u>	<u>759,057</u>
NET ASSETS					
		<u>704,905</u>	<u>-</u>	<u>704,905</u>	<u>759,057</u>
FUNDS					
Unrestricted funds	9			<u>704,905</u>	<u>759,057</u>
				<u>704,905</u>	<u>759,057</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th September 2022 and were signed on its behalf by:

Mr Benedict Rupert E Thorne - Trustee

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

Notes to the Financial Statements FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Freehold property	- 1% straight line basis
Fixtures and fittings	- 25% on reducing balance

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Rents received	19,722	39,984
Deposit account interest	20	-
	<u>19,742</u>	<u>39,984</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/21	31/12/20
	£	£
Depreciation - owned assets	7,090	7,352
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31/12/21	31/12/20
	£	£
Trustees' salaries	75,683	71,507
	<u> </u>	<u> </u>

Trustees' expenses

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

5. STAFF COSTS

	31/12/21	31/12/20
	£	£
Wages and salaries	116,884	104,219
	<u> </u>	<u> </u>
	116,884	104,219
	<u> </u>	<u> </u>

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

	31/12/21	31/12/20
Trustees	4	5
Leadership/Administration	3	4
	<u> </u>	<u> </u>
	7	9
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	262,469	29,262	291,731
Investment income	39,984	-	39,984
	<u> </u>	<u> </u>	<u> </u>
Total	302,453	29,262	331,715
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	40,895	29,262	70,157
Charitable activities			
Overheads	113,348	-	113,348
Other	71,507	-	71,507

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
Total	225,750	29,262	255,012
NET INCOME	76,703	-	76,703
RECONCILIATION OF FUNDS			
Total funds brought forward	682,354	-	682,354
TOTAL FUNDS CARRIED FORWARD	<u>759,057</u>	<u>-</u>	<u>759,057</u>
7. TANGIBLE FIXED ASSETS			
	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2021 and 31st December 2021	<u>630,042</u>	<u>32,291</u>	<u>662,333</u>
DEPRECIATION			
At 1st January 2021	67,765	29,137	96,902
Charge for year	<u>6,301</u>	<u>789</u>	<u>7,090</u>
At 31st December 2021	<u>74,066</u>	<u>29,926</u>	<u>103,992</u>
NET BOOK VALUE			
At 31st December 2021	<u>555,976</u>	<u>2,365</u>	<u>558,341</u>
At 31st December 2020	<u>562,277</u>	<u>3,154</u>	<u>565,431</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Other creditors	10,173	-
Accrued expenses	2,666	2,952
	<u>12,839</u>	<u>2,952</u>

9. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	759,057	(54,152)	704,905
	<u>759,057</u>	<u>(54,152)</u>	<u>704,905</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	301,122	(355,274)	(54,152)
Restricted funds			
Restricted fund	23,918	(23,918)	-
	<u>325,040</u>	<u>(379,192)</u>	<u>(54,152)</u>

Comparatives for movement in funds

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	682,354	76,703	759,057
	<u>682,354</u>	<u>76,703</u>	<u>759,057</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,453	(225,750)	76,703
Restricted funds			
Restricted fund	29,262	(29,262)	-
TOTAL FUNDS	<u>331,715</u>	<u>(255,012)</u>	<u>76,703</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	682,354	22,551	704,905
TOTAL FUNDS	<u>682,354</u>	<u>22,551</u>	<u>704,905</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	603,575	(581,024)	22,551
Restricted funds			
Restricted fund	53,180	(53,180)	-
TOTAL FUNDS	<u>656,755</u>	<u>(634,204)</u>	<u>22,551</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31/12/21	31/12/20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts tithes & offerings	255,714	240,263
Gift aid	49,584	51,468
	<u>305,298</u>	<u>291,731</u>
Investment income		
Rents received	19,722	39,984
Deposit account interest	20	-
	<u>19,742</u>	<u>39,984</u>
Total incoming resources	325,040	331,715
EXPENDITURE		
Raising donations and legacies		
Gifts tithes & offerings	121,815	70,157
Charitable activities		
Honorarium & salaries	41,201	32,712
Office administration costs	5,125	11,714
Books, CDs & publications	809	1,687
Children's work	1,043	1,039
Church events	2,971	446
Evangelistic & outreach	5,548	496
Repairs renewals & cleaning	67,343	26,667
Rent of premises	15,905	5,964
Licences & subscriptions	1,433	1,582
Utilities & waste disposal	24,420	12,098
Travel & hospitality	2,676	6,195
Independent examiner's fees	1,739	1,368
Insurance	4,391	4,028
Freehold property	6,301	6,301
Fixtures and fittings	789	1,051
	<u>181,694</u>	<u>113,348</u>
Other		
Trustees' salaries	75,683	71,507
Total resources expended	379,192	255,012
Net (expenditure)/income	(54,152)	76,703

This page does not form part of the statutory financial statements

LIVING LIGHT CHRISTIAN CHURCH TAUNTON

England & Wales - Charity number 1106918

Accounts

REGISTERED COMPANY NUMBER: 05270456 (England and Wales)
REGISTERED CHARITY NUMBER: 1106918

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
LIVING LIGHT CHRISTIAN CHURCH, TAUNTON**

Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020. 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The trustees provide each year a comprehensive report of the activities of the church during the year under review. This report is presented as a supplementary document and is attached to the financial statements at the end of the formal accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05270456 (England and Wales)

Registered Charity number

1106918

Registered office

Gipsy Lane
Taunton
Somerset
TA1 5LQ

Trustees

Mr Benedict Rupert E Thorne Spiritual Leader
Mr David Entwistle Leader/ Trustee (resigned 1/2/2020)
Mr John Christopher Lalgee Senior Spiritual Leader
Mr Richard Karl Appleby Leader
Mr Trefor Jones Leader
Mr Kevin Parker Leader
Mr Bruce Izzett Leader
Mr Christopher Izzett (appointed 2/8/2020)

Company Secretary

Mr Benedict Rupert E Thorne

Independent Examiner

Carl Turner
Chartered Certified Accountant
Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

COMPREHENSIVE TRUSTEES REPORT

For the year under review, the trustees have produced an in-depth report in relation to the activities of the trust. This includes notes on charitable activities, financial overview, administration report, and aims and objects for the future.

This report is attached at the end of the formal accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13th August 2021 and signed on its behalf by:

Mr Benedict Rupert E Thorne - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIVING LIGHT CHRISTIAN CHURCH, TAUNTON**

Independent examiner's report to the trustees of Living Light Christian Church, Taunton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Certified Accountant which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Carl Turner
Chartered Certified Accountant
Aspen Waite Ltd
Rubis House
15 Friarn Street
Bridgwater
Somerset
TA6 3LH

13th August 2021

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		262,469	29,262	291,731	292,389
Investment income	2	39,984	-	39,984	36,412
Total		302,453	29,262	331,715	328,801
 EXPENDITURE ON					
Raising funds		40,895	29,262	70,157	71,116
Charitable activities					
Overheads		113,348	-	113,348	145,253
Other		71,507	-	71,507	71,273
Total		225,750	29,262	255,012	287,642
 NET INCOME		 76,703	 -	 76,703	 41,159
 RECONCILIATION OF FUNDS					
Total funds brought forward		682,354	-	682,354	641,195
 TOTAL FUNDS CARRIED FORWARD		 759,057	 -	 759,057	 682,354

The notes form part of these financial statements

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**BALANCE SHEET
31ST DECEMBER 2020**

		Unrestricted fund £	Restricted fund £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	7	565,431	-	565,431	572,783
CURRENT ASSETS					
Cash at bank		196,578	-	196,578	112,787
CREDITORS					
Amounts falling due within one year	8	(2,952)	-	(2,952)	(3,216)
NET CURRENT ASSETS		193,626	-	193,626	109,571
TOTAL ASSETS LESS CURRENT LIABILITIES		759,057	-	759,057	682,354
NET ASSETS		759,057	-	759,057	682,354
FUNDS	9				
Unrestricted funds				759,057	682,354
TOTAL FUNDS				759,057	682,354

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13th August 2021 and were signed on its behalf by:

Mr Benedict Rupert E Thorne - Trustee

The notes form part of these financial statements

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Freehold property	- 1% straight line basis
Fixtures and fittings	- 25% on reducing balance

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Rents received	<u>39,984</u>	<u>36,412</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/20	31/12/19
	£	£
Depreciation - owned assets	7,352	7,703
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31/12/20	31/12/19
	£	£
Trustees' salaries	71,507	71,273
	<u> </u>	<u> </u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

5. STAFF COSTS

	31/12/20	31/12/19
	£	£
Wages and salaries	104,219	98,964
	<u> </u>	<u> </u>
	<u>104,219</u>	<u>98,964</u>

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

	31/12/20	31/12/19
Trustees	5	5
Leadership/Administration	4	4
	<u> </u>	<u> </u>
	<u>9</u>	<u>9</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	259,479	32,910	292,389
Investment income	36,412	-	36,412
	<u> </u>	<u> </u>	<u> </u>
Total	295,891	32,910	328,801
 EXPENDITURE ON			
Raising funds	38,206	32,910	71,116
 Charitable activities			
Overheads	145,253	-	145,253

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	71,273	-	71,273
Total	254,732	32,910	287,642
NET INCOME	41,159	-	41,159
RECONCILIATION OF FUNDS			
Total funds brought forward	641,195	-	641,195
TOTAL FUNDS CARRIED FORWARD	682,354	-	682,354

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2020 and 31st December 2020	630,042	32,291	662,333
DEPRECIATION			
At 1st January 2020	61,464	28,086	89,550
Charge for year	6,301	1,051	7,352
At 31st December 2020	67,765	29,137	96,902
NET BOOK VALUE			
At 31st December 2020	562,277	3,154	565,431
At 31st December 2019	568,578	4,205	572,783

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Accrued expenses	2,952	3,216
	<u>2,952</u>	<u>3,216</u>

9. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	682,354	76,703	759,057
	<u>682,354</u>	<u>76,703</u>	<u>759,057</u>
TOTAL FUNDS	<u>682,354</u>	<u>76,703</u>	<u>759,057</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	302,453	(225,750)	76,703
Restricted funds			
Restricted fund	29,262	(29,262)	-
	<u>331,715</u>	<u>(255,012)</u>	<u>76,703</u>
TOTAL FUNDS	<u>331,715</u>	<u>(255,012)</u>	<u>76,703</u>

Comparatives for movement in funds

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Unrestricted funds			
General fund	641,195	41,159	682,354
	<u>641,195</u>	<u>41,159</u>	<u>682,354</u>
TOTAL FUNDS	<u>641,195</u>	<u>41,159</u>	<u>682,354</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,891	(254,732)	41,159
Restricted funds			
Restricted fund	32,910	(32,910)	-
TOTAL FUNDS	<u>328,801</u>	<u>(287,642)</u>	<u>41,159</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	641,195	117,862	759,057
TOTAL FUNDS	<u>641,195</u>	<u>117,862</u>	<u>759,057</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	598,344	(480,482)	117,862
Restricted funds			
Restricted fund	62,172	(62,172)	-
TOTAL FUNDS	<u>660,516</u>	<u>(542,654)</u>	<u>117,862</u>

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

LIVING LIGHT CHRISTIAN CHURCH, TAUNTON

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	31/12/20 £	31/12/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts tithes & offerings	240,263	250,585
Gift aid	51,468	41,804
	291,731	292,389
Investment income		
Rents received	39,984	36,412
Total incoming resources	331,715	328,801
EXPENDITURE		
Raising donations and legacies		
Gifts tithes & offerings	70,157	71,116
Charitable activities		
Honarium & salaries	32,712	27,691
Office administration costs	11,714	6,535
Books, CDs & publications	1,687	273
Children's work	1,039	1,081
Church events	446	12,651
Evangelistic & outreach	496	1,573
Leadership events & training	-	379
Repairs renewals & cleaning	26,667	45,517
Rent of premises	5,964	14,356
Licences & subscriptions	1,582	1,147
Utilities & waste disposal	12,098	10,313
Travel & hospitality	6,195	10,137
Independent examiner's fees	1,368	1,238
Insurance	4,028	4,659
Freehold property	6,301	6,301
Fixtures and fittings	1,051	1,402
	113,348	145,253
Other		
Trustees' salaries	71,507	71,273
Total resources expended	255,012	287,642
Net income	76,703	41,159

This page does not form part of the statutory financial statements



LIVING LIGHT
CHRISTIAN CHURCH

Worshipping God - Nurturing Believers – Evangelising the World

Trustees' Report

January – December 2020

Trustees

John Lalgee
Richard Appleby
Ben Thorne
Trefor Jones
Bruce Izzett
Kevin Parker
Chris Izzett

Charity Registration No. 1106918
Company Registration No. 05270456

Postal address
The Old School Building
Gipsy Lane
Taunton TA1 5LQ
Church Tel. No. 01823 326924

Introduction

December 2020 marked the end of Living Light Christian Church Taunton (and Wellington's) (LLCC) 17th year of ministry. The church has continued to grow and develop in its objectives, which are to worship God, nurture believers and evangelize the world. The church has 2 congregations comprising of all age groups, with a large number of families and young people. The church continues to meet on Sundays, during the week and is divided down into small groups, to ensure good relationships develop amongst all age groups. John and Kim Lalgee, who have oversight for the Taunton and Wellington congregations were unable to visit the churches following the March Covid19 lockdown, but kept in close contact through Zoom meetings, etc.

Trustees

The trustees are John Lalgee (Apostle/Chairman), Richard Appleby, Trefor Jones (elder), Bruce Izzett (elder), Kevin Parker, Ben Thorne (elder/Secretary) and Chris Izzett (who was informally appointed by letter around the middle of the year). David Entwistle relinquished his position as an elder in early 2020 and he and his family left the church.

Apostolic oversight

John Lalgee (of One Church Ministries) now cares for a total of 6 churches and has connections with other church ministries and initiatives around the world (e.g. Liberia and India) and ensures that a good working connection is maintained through the building of strong relationships between the congregations and the sharing of the gifting of God as outlined in Eph 4. These churches are: 'Living Light Christian Church' Kenosha and Racine (Wisconsin) and 'Covenant Life' church in Cadillac (Michigan), U.S.A. Living Light Deutschland (Herten) as well as 'Living Light Christian Church', Taunton & Wellington in the UK.

Elders & Deacons

Bruce Izzett and Ben Thorne are the elders/leaders in Taunton and Trefor Jones, Kevin Parker and Chris Izzett in Wellington. The leadership brought sound support and clear direction to the body in line with the Word of God and continued to receive input and support from John Lalgee in taking forward the vision God has given for church and in the context of the wider church in Taunton and Wellington. Ben, Bruce, Trefor and Kevin were paid by the church on a part time basis alongside their regular jobs. The elders worked together to provide pastoral care to church members, bringing teaching from the Word of God and overseeing programmes, such as church administration, outreach, care for the needy, relations with other church leaders, etc.

Administration Staff

Glyn Hammond continued in his role doing the accounts for LLCC churches (UK) and OCM (UK). Sheila Ledger continued with admin for Taunton & Wellington, with Keith Whittaker as the Facilities Manager for Gipsy Lane (My Day Day Care, Slimming World, etc and The Light House home for young men in the church comprise a considerable part of Keith's management responsibilities, as the building is now used to full capacity). David Ledger developed his role significantly during the year in the area of audio visual, which was key in

the functioning of church meetings during the pandemic – the church excelled in the area of streaming meetings live on YouTube and smaller meetings conducted on Zoom, along with PA in Taunton & Wellington (including meeting our data protection requirements) and increased his working and salaried hours to two days per week.

Financial Overview of 2020

The church's income is primarily received from the majority members giving 10% (a tithe) of their income and offerings. This biblical principle is taught in the church and works in practice as a voluntary contribution from those people with enough faith in these principles to put them into practice. In addition to this, from time to time, special voluntary offerings are made by members. Ideally the tithe is used to provide for people and offerings for projects – this is reflected in the accounts.

Significantly, 2020 saw the continued development of the church site with less emphasis upon facilitating the operations of My Day Day Care (a centre to support people with disabilities and to help them integrate into the community). During the pandemic, My Day scaled down their operations at the church building and created 'bubbles' at other locations in the area. The teaching of music in the rehearsal rooms was limited by government rules along with all other activities that operated from the building. There was sufficient finance and help to support the maintenance and improvement of the site and during the year and the beginning of a plan to give the building a makeover were discussed. In the future, it is expected that the church building will be used for teaching media and facilitating discipleship programmes and this will hopefully happen in 2021, pandemic and government rules permitting.

At the end of the 17th financial year, the church's finances remained in a very strong position and the Trustees are confident in being able to meet the financial commitments and to be able to continue to be generous in giving to the needs of others inside and outside the church and across the church in Taunton and to pay the salaries of the staff.

Church Office

The church office continued to provide support on all levels to the various ministries in the church and provided a place for people to meet to talk over issues, etc. Office systems were maintained, The church website & Facebook page were used throughout the year as part of developing communications (and continued in alignment with admin processes based in the Kenosha church)

Vision & Commitment Course

The Vision and Commitment Course (V&C) is the 'way in' to church membership and consists of a 20-session series and ran during 2020 in the two churches, along with Alpha courses, effectively using Zoom. Some good contacts were made with people during these courses, despite Covid19. The V&C course covers the basic foundations of church life and practice. Everyone who wants to become a committed member of the church goes through this course to ensure that we all understand the principles upon which the life of the church is founded.

Children

The church is blessed with many children of a variety of age groups, who are a credit to their families and who are learning about Jesus and endeavouring to live out their faith. There are varied activities such as:

- Teaching during the Sunday meeting
- Involvement in many areas of church life

The children's work continued to use the outside classrooms at the church building, prior to the March lockdown, but, for most of 2020 much of their activities were transferred to Court Fields (as government guidelines allowed). From March, the two congregations started to meet together as the pandemic unfolded.

Youth

Throughout 2020 the work with the Youth (teenagers) was significantly affected by Covid 19 restrictions, but the leaders kept in touch with them and arranged meetings as and when it was possible.

Preaching and Teaching program

Preaching and teaching continued on Sunday mornings, led by Ben and supported by various speakers including Ben, Bruce, Trefor, Kevin & Chris (in their role as Elders), Matthew Wright, Paul Mew, Peter Fox, Pete Gibson, Alex Akhigbemen, Kevin Parker, etc. Good preaching and teaching is foundational to the growth of the church and has proved provoking and challenging. The teaching that is brought each week continues to be discussed regularly through the home groups, with the emphasis being on practical implementation of what is shared. Podcasts of all Sunday teaching in all the related churches are available to be listened to on the church app along with 'special' directional teachings from John Lalgee and Scott Goodwill.

Prayer

Monthly prayer meetings (as Covid permitted, either face to face, or on Zoom) have been taking place since the church started and these have been very powerful and significant times where God has moved among us and spoken to us of his intentions. There is a clear call from God to remain humble among the Taunton churches and to serve them and to maintain an intimate fellowship with Him, both individually and corporately. There was also clear direction on how the church building should be used in the local community and individuals were inspired to out-work their vision to this end.

Worship Teams

A foundational element of the church continues to be a firm focus on the importance of worshipping God. The worship teams continued to develop under the direction of Martin Ledger with a considerable number of musicians working on a rotation basis. In Wellington, Chris Izzett and John & Lisa Freeborn lead and develop the worship team in this church.

Pre-Marriage Training/wedding

This was a difficult area for some couples, because of the Covid 19 restrictions.

Town Wide Events

The emphasis on town wide events and developing the church's relationship with other churches in the area were limited to just the church leaders meeting together, because of Covid 19 – all live, face to face meetings were cancelled for the whole year.

Evangelism

The church continued to look for ways to fulfil the call of God to 'Evangelise the World' and this issue remained a significant challenge throughout the year, especially because of the pandemic. However, 'Not So Silent Night' was recorded and produced by the Taunton team and broadcast online, at Christmas and as previously mentioned, an Alpha Course was run online.

Hospitality & Covid 19 Support

The church continues to demonstrate hospitality, with many in the church gifted in this area. A 'family' environment is established for visitors to be welcomed and cared for. In general, frequent informal 'get-togethers' in homes outside of the regular meetings and visitors to the Sunday meetings were significantly curtailed due to the pandemic, but people worked out how to stay in touch in line with government guidelines. When someone is in need (e.g. at the birth of a baby, or if there is sickness), then meals are provided as organised by the home groups.

A Covid 'Needy Fund' was set up early in the pandemic to help families in the church whose lives had been affected by Covid 19 and this was set to continue into 2021. However, church membership and funds were barely affected by the crisis and, if anything, the numbers of people associated with the two congregations increased over 2020 and into 2021.

Prophetic Words

We have continued to receive a regular flow of prophetic words in the church, which express God's intention to increase our effectiveness and fruitfulness in reaching the community with the gospel. The significant ones are transcribed each week and distributed to the whole church via email. In Wellington, there were regular meetings led by Paula Appleby to draw prophetic people together and to pray.

The churches continued to pray and work through prophetic words to determine how the two congregations should move forward in the will of God.

Church weekend away

The planned church weekend away for 2020 was cancelled because of Covid 19.

General church events and activities in 2020

Most events and activities outside the Sunday and weeknight meetings (LiveStream & Zoom were cancelled during 2020, due to Covid. However, people did meet in small groups in gardens and parks, as government rules permitted.

Other ministries in Taunton

Members of the church have been involved in the following ministries in the town 9as Cocvid has permitted):

- B1 and town-wide activities
- Christians Against Poverty (led by Richard Appleby)
- The Besom Trust (furniture delivery to needy families; food for the food bank; monthly contribution to the storage warehouse; projects to help people in their homes)
- Monthly contribution to the Taunton Food Bank
- ROC (churches and local community group and authorities working together to affect the local area)
- Street Pastors
- Supporting the Saturday morning breakfast for homeless people at the Albemarle Centre.
- Some support for families who are foster carers in the church.

Conclusion

The church has been built on clear biblical principles. The growth of the church will continue as strong foundations are constantly built into the lives of those God adds to the church. We will continue to respond actively to all that God says to us through prophecy, teaching of the Word and the structure of Godly leadership that operates in the church. Through faith and patience, we will see His promises to us fulfilled and God's name glorified in the earth.