

# MARVELLOUS LIGHT MINISTRIES INTERNATIONAL

England & Wales · Charity number 1120761

## Details

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Other names	THE KING'S CHURCH (ALDERSHOT), THE NEW KING'S CHURCH ALDERSHOT
Status	Registered
Legal form	Charitable company
Company number	<a href="#">06302788</a>
Registered	2007-09-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	71 - 75 Shelton Street Covent Garden London WC2H 9JQ
Phone	07874 207217
Email	<a href="mailto:marvlight@gmail.com">marvlight@gmail.com</a>

## Activities

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**Objects:** A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN FLEET HAMPSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH THE PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** To advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Fleet, Hampshire and such other parts of the UK or the World as the Trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable with the UK, or the World, as the Trustees may from time to time think fit.

## Classification

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- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** FLEET, HAMPSHIRE AND NATIONAL AND OVERSEAS
- Israel
- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£37,214	£50,598	-	-
2024-07-31	£47,059	£46,229	-	-
2023-07-31	£63,248	£49,102	-	-
2022-07-31	£56,852	£40,915	-	-
2021-07-31	£58,249	£36,974	-	-
2020-07-31	£55,788	£37,840	-	-

## Trustees

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Name	Role	Appointed
<b>PASTOR MALCOLM WILSON</b>	Chair	2007-07-05
David John McQuillan		2025-08-11
MARGARET WILSON		2015-07-05

**MARVELLOUS LIGHT MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1120761

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# Accounts

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COMPANY REGISTRATION NUMBER: 06302788  
CHARITY REGISTRATION NUMBER: 1120761

**Marvellous Light Ministries International  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 July 2025**

# Marvellous Light Ministries International

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2025

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

#### Reference and administrative details

**Registered charity name** Marvellous Light Ministries International

**Charity registration number** 1120761

**Company registration number** 06302788

**Principal office and registered office** 71-75 Shelton Street  
Covent Garden  
London  
United Kingdom

#### The trustees

Archbishop M S Wilson  
M E Wilson  
K R Hopkins (Resigned 11 August 2025)  
Mr D McQuillan (Appointed 11 August 2025)

**Company secretary** M E Wilson

**Independent examiner** Thomas Mc Manners BSc ACA ACMI  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# **Marvellous Light Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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#### **Structure, governance and management**

##### **Structure**

The legal name of the charity is: Marvellous Light Ministries International.

##### **The Charity's areas of operation and UK charitable registration**

The charity is registered in England and Wales with charity number 1120761 and company number 06302788.

##### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation established on 5 July 2007 and is governed by its memorandum and articles of association.

##### **Governance**

The administrative affairs of the ministry are managed on a day to day basis by Mrs M Wilson and its work is monitored and reviewed by Archbishop M S Wilson.

##### **Objectives and activities**

The objectives of the charity are to advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Fleet, Hampshire and such other parts of the UK or the World as the Trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable within the UK, or the World, as the Trustees may from time to time think fit.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

We have maintained our giving to Hedgehogs, a local charity based in Farnham, who raise money to distribute to local residents and organisations in need and also our support for the Dugit Messianic Fellowship in Tel Aviv. We've continued to make monthly donations to Open Doors, a Christian charity dedicated to the persecuted church worldwide as well as sending a one-off donation of £1,000 to Feed Israel to help alleviate the suffering of those families who have been moved from their homes in the north of the country. We have also given to our brothers and sisters in Nigeria through Bishop Fred Okhimamhe and made a donation of \$1000 to a US based Charity who, along with their evangelistic missions, also provide school back packs for children in many places. Patient visits to local care homes have continued.

Bishop Malcolm continues to lead the Bishops and Archbishops in the Apostolic Church of St Thomas (Aramaic Rite) throughout the world and continues to send out weekly video messages to provide teaching, training and encouragement.

# **Marvellous Light Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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#### **Financial review**

Our policy is to hold a minimum of two months expenditure. This policy has been successfully met at the year end and is reviewed annually. Fixed expenditure is a low proportion of the charity's costs and this is therefore deemed an acceptable level of reserves.

#### **Plans for future periods**

We will continue to support local initiatives, giving help to poor and disadvantaged families in the area and it is our intention to expand our support for such charities.

The trustees' annual report and the strategic report were approved on 5 October 2025 and signed on behalf of the board of trustees by:

Archbishop M S Wilson  
Chairman of the Trustees

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Marvellous Light Ministries International

Year ended 31 July 2025

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I report to the trustees on my examination of the financial statements of Marvellous Light Ministries International ('the charity') for the year ended 31 July 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas Mc Manners BSc ACA ACMI  
Independent Examiner

269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

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		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	37,214	37,214	47,059
<b>Total income</b>		<u>37,214</u>	<u>37,214</u>	<u>47,059</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	50,598	50,598	46,229
<b>Total expenditure</b>		<u>50,598</u>	<u>50,598</u>	<u>46,229</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(13,384)</u>	<u>(13,384)</u>	<u>830</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>78,945</u>	<u>78,945</u>	<u>78,115</u>
<b>Total funds carried forward</b>		<u>65,561</u>	<u>65,561</u>	<u>78,945</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 July 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	12	899	535
<b>Current assets</b>			
Debtors	13	719	823
Cash at bank and in hand		65,203	78,787
		<u>65,922</u>	<u>79,610</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>1,260</u>	<u>1,200</u>
<b>Net current assets</b>		<u>64,662</u>	<u>78,410</u>
<b>Total assets less current liabilities</b>		<u>65,561</u>	<u>78,945</u>
<b>Net assets</b>		<u>65,561</u>	<u>78,945</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>65,561</u>	<u>78,945</u>
<b>Total charity funds</b>	15	<u>65,561</u>	<u>78,945</u>

For the year ending 31 July 2025 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 October 2025, and are signed on behalf of the board by:

Archbishop M S Wilson  
Chairman of the Trustees

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The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71-75 Shelton Street, Covent Garden, London, United Kingdom.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements consist of the level of expenditure relating to the year, but not yet invoiced.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of the members in the event of the charity being wound up is limited to a sum not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Cash donations	15,948	15,948	23,767	23,767
Donations under gift aid	9,032	9,032	9,620	9,620
Gift Aid	1,777	1,777	2,339	2,339
<b>Grants</b>				
Stewardship	10,457	10,457	11,333	11,333
	<u>37,214</u>	<u>37,214</u>	<u>47,059</u>	<u>47,059</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Direct charitable activities	39,170	39,170	36,909	36,909
Support costs	11,428	11,428	9,320	9,320
	<u>50,598</u>	<u>50,598</u>	<u>46,229</u>	<u>46,229</u>

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Direct charitable activities	39,170	–	39,170	36,909
Support costs	–	8,162	8,162	6,560
Governance costs	–	3,266	3,266	2,760
	<u>39,170</u>	<u>11,428</u>	<u>50,598</u>	<u>46,229</u>

#### 8. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>985</u>	<u>536</u>

#### 9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,260</u>	<u>1,200</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>27,541</u>	<u>26,137</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 11. Trustee remuneration and expenses

During the year Archbishop M S Wilson received remuneration of £20,667 (2024 £18,137) in respect of his services as a senior pastor and not for his services as a trustee.

Archbishop M S Wilson was also repaid £7,349 in respect of out of pocket expenses in the year (2024: £6,033). This includes £6,000 (2024: £6,000) for the use of his home from which to undertake church business.

#### 12. Tangible fixed assets

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 August 2024	9,942
Additions	1,349
	<u>11,291</u>
<b>At 31 July 2025</b>	<u>11,291</u>
<b>Depreciation</b>	
At 1 August 2024	9,407
Charge for the year	985
	<u>10,392</u>
<b>At 31 July 2025</b>	<u>10,392</u>
<b>Carrying amount</b>	
<b>At 31 July 2025</b>	<u>899</u>
At 31 July 2024	<u>535</u>

#### 13. Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	719	823
	<u>719</u>	<u>823</u>

#### 14. Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,260	1,200
	<u>1,260</u>	<u>1,200</u>

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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##### 15. Analysis of charitable funds

###### Unrestricted funds

	At 1 August 2024 £	Income £	Expenditure £	At 31 July 2025 £
General funds	78,945	37,214	(50,598)	65,561

	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
General funds	78,115	47,059	(46,229)	78,945

##### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	899	899
Current assets	65,922	65,922
Creditors less than 1 year	(1,260)	(1,260)
<b>Net assets</b>	<u>65,561</u>	<u>65,561</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	535	535
Current assets	79,610	79,610
Creditors less than 1 year	(1,200)	(1,200)
<b>Net assets</b>	<u>78,945</u>	<u>78,945</u>

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# **Marvellous Light Ministries International**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 July 2025**

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**The following pages do not form part of the financial statements.**

# Marvellous Light Ministries International

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 July 2025

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	<b>2025</b>	2024
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Cash donations	15,948	23,767
Donations under gift aid	9,032	9,620
Gift Aid	1,777	2,339
Stewardship	10,457	11,333
	<u>37,214</u>	<u>47,059</u>
<b>Total income</b>	<u>37,214</u>	<u>47,059</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	27,541	26,137
Insurance	922	884
Other establishment	6,590	6,000
Other motor/travel costs	587	24
Legal and professional fees	1,354	1,293
Other office costs	1,346	828
Depreciation	985	536
Donations	7,855	8,650
Hospitality and entertainment	2,428	1,294
Payroll and other running costs	990	583
	<u>50,598</u>	<u>46,229</u>
<b>Total expenditure</b>	<u>50,598</u>	<u>46,229</u>
<b>Net (expenditure)/income</b>	<u>(13,384)</u>	<u>830</u>

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**MARVELLOUS LIGHT MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1120761

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# Accounts

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**Marvellous Light Ministries International**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2024**

**TTCA LTD**  
Chartered Accountants  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2024

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2024

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

#### Reference and administrative details

**Registered charity name** Marvellous Light Ministries International

**Charity registration number** 1120761

**Company registration number** 06302788

**Principal office and registered office** 71-75 Shelton Street  
Covent Garden  
London  
United Kingdom

#### The trustees

Archbishop M S Wilson  
M E Wilson  
K R Hopkins

**Company secretary** M E Wilson

**Independent examiner** Thomas Mc Manners BSc ACA ACMI  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# **Marvellous Light Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2024**

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#### **Structure, governance and management**

##### **Structure**

The legal name of the charity is: Marvellous Light Ministries International.

##### **The Charity's areas of operation and UK charitable registration**

The charity is registered in England and Wales with charity number 1120761 and company number 06302788.

##### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation established on 5 July 2007 and is governed by its memorandum and articles of association.

##### **Governance**

The administrative affairs of the ministry are managed on a day to day basis by Mrs M Wilson and its work is monitored and reviewed by Archbishop M S Wilson.

##### **Objectives and activities**

The objectives of the charity are to advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Fleet, Hampshire and such other parts of the UK or the World as the Trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable within the UK, or the World, as the Trustees may from time to time think fit.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

Tithes and offerings have decreased this year due to a drop in donations from Quality Irrigation Limited. Nevertheless, we have increased our giving to Hedgehogs, a local charity based in Farnham who raise money to distribute to local residents and organisations in need and to increase our support for the Dugit Messianic Fellowship in Tel Aviv. We've also continued to make monthly donations to Open Doors, a Christian charity dedicated to the persecuted church worldwide as well as sending a one-off donation of £1,000 to Feed Israel to help alleviate the suffering of those families who have been moved from their homes in the north of the country. We have also given to our brothers and sisters in Nigeria through Bishop Fred Okhimamhe. Regular patient visits to hospitals and local care homes have also taken place.

Bishop Malcolm has continued to lead the Bishops and Archbishops in the Apostolic Church of St Thomas (Aramaic Rite) throughout the world and continued to send out weekly video messages to provide teaching, training and encouragement.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

---

#### Financial review

Our policy is to hold a minimum of two months expenditure. This policy has been successfully met at the year end and is reviewed annually. Fixed expenditure is a low proportion of the charity's costs and this is therefore deemed an acceptable level of reserves.

#### Plans for future periods

We will continue to support local initiatives, giving help to poor and disadvantaged families in the area and it is our intention to expand our support for such charities.

The trustees' annual report and the strategic report were approved on 5 October 2024 and signed on behalf of the board of trustees by:

Archbishop M S Wilson

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Archbishop M S Wilson, 2024,  
Trustee

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Marvellous Light Ministries International

Year ended 31 July 2024

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I report to the trustees on my examination of the financial statements of Marvellous Light Ministries International ('the charity') for the year ended 31 July 2024.

#### Responsibilities and basis of report

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

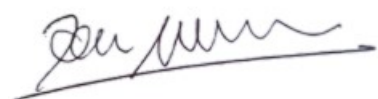
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas Mc Manners BSc ACA ACMI  
Independent Examiner

269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

---

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	47,059	47,059	63,248
<b>Total income</b>		<u>47,059</u>	<u>47,059</u>	<u>63,248</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	46,229	46,229	49,102
<b>Total expenditure</b>		<u>46,229</u>	<u>46,229</u>	<u>49,102</u>
<b>Net income and net movement in funds</b>		<u>830</u>	<u>830</u>	<u>14,146</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		78,115	78,115	63,969
<b>Total funds carried forward</b>		<u>78,945</u>	<u>78,945</u>	<u>78,115</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	12	535	1,071
<b>Current assets</b>			
Debtors	13	823	502
Cash at bank and in hand		78,787	77,742
		<u>79,610</u>	<u>78,244</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>1,200</u>	<u>1,200</u>
<b>Net current assets</b>		<u>78,410</u>	<u>77,044</u>
<b>Total assets less current liabilities</b>		<u>78,945</u>	<u>78,115</u>
<b>Net assets</b>		<u>78,945</u>	<u>78,115</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>78,945</u>	<u>78,115</u>
<b>Total charity funds</b>	15	<u>78,945</u>	<u>78,115</u>

For the year ending 31 July 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 October 2024, and are signed on behalf of the board by:

Archbishop M S Wilson

Archbishop M S Wilson  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71-75 Shelton Street, Covent Garden, London, United Kingdom.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements consist of the level of expenditure relating to the year, but not yet invoiced.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of the members in the event of the charity being wound up is limited to a sum not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Cash donations	23,767	23,767	36,401	36,401
Donations under gift aid	9,620	9,620	11,040	11,040
Gift Aid	2,339	2,339	2,220	2,220
<b>Grants</b>				
Stewardship	11,333	11,333	13,587	13,587
	<u>47,059</u>	<u>47,059</u>	<u>63,248</u>	<u>63,248</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Direct charitable activities	36,909	36,909	30,739	30,739
Support costs	9,320	9,320	18,363	18,363
	<u>46,229</u>	<u>46,229</u>	<u>49,102</u>	<u>49,102</u>

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

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#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Direct charitable activities	36,909	–	36,909	30,739
Support costs	–	6,560	6,560	14,846
Governance costs	–	2,760	2,760	3,517
	<u>36,909</u>	<u>9,320</u>	<u>46,229</u>	<u>49,102</u>

#### 8. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>536</u>	<u>868</u>

#### 9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>26,137</u>	<u>22,268</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff - Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 11. Trustee remuneration and expenses

During the year Archbishop M S Wilson received remuneration of £18,137 (2023 £16,068) in respect of his services as a senior pastor and not for his services as a trustee.

Archbishop M S Wilson was also repaid £6,033 in respect of out of pocket expenses in the year (2023: £13,979). This includes £6,000 (2023: £5,978) for the use of his home from which to undertake church business.

#### 12. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 August 2023 and 31 July 2024	9,942
<b>Depreciation</b>	
At 1 August 2023	8,871
Charge for the year	536
<b>At 31 July 2024</b>	<u>9,407</u>
<b>Carrying amount</b>	
At 31 July 2024	<u>535</u>
At 31 July 2023	<u>1,071</u>

#### 13. Debtors

	2024 £	2023 £
Other debtors	<u>823</u>	<u>502</u>

#### 14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
General funds	78,115	47,059	(46,229)	78,945

	At 1 August 2022 £	Income £	Expenditure £	At 31 July 2023 £
General funds	63,969	63,248	(49,102)	78,115

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	535	535
Current assets	79,610	79,610
Creditors less than 1 year	(1,200)	(1,200)
<b>Net assets</b>	<b>78,945</b>	<b>78,945</b>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,071	1,071
Current assets	78,244	78,244
Creditors less than 1 year	(1,200)	(1,200)
<b>Net assets</b>	<b>78,115</b>	<b>78,115</b>

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# **Marvellous Light Ministries International**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 July 2024**

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**The following pages do not form part of the financial statements.**

# Marvellous Light Ministries International

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 July 2024

---

	<b>2024</b>	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Cash donations	23,767	36,401
Donations under gift aid	9,620	11,040
Gift Aid	2,339	2,220
Stewardship	11,333	13,587
	<u>47,059</u>	<u>63,248</u>
<b>Total income</b>	<u>47,059</u>	<u>63,248</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	26,137	22,268
Insurance	884	1,389
Other establishment	6,000	13,978
Other motor/travel costs	24	–
Legal and professional fees	1,293	1,266
Other office costs	828	627
Depreciation	536	868
Donations	8,650	5,900
Hospitality and entertainment	1,294	1,944
Payroll and other running costs	583	862
	<u>46,229</u>	<u>49,102</u>
<b>Total expenditure</b>	<u>46,229</u>	<u>49,102</u>
<b>Net income</b>	<u>830</u>	<u>14,146</u>

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**Issuer** Treetops Chartered Accountants

**Document generated** Tue, 8th Oct 2024 11:14:02 BST

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### Parties involved with this document

Document processed	Party + Fingerprint
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**MARVELLOUS LIGHT MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1120761

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# Accounts

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**Marvellous Light Ministries International  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 July 2023**

**TTCA LTD**  
Chartered Accountants  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2023

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

#### Reference and administrative details

**Registered charity name** Marvellous Light Ministries International

**Charity registration number** 1120761

**Company registration number** 06302788

**Principal office and registered office** 71-75 Shelton Street  
Covent Garden  
London  
United Kingdom

#### The trustees

Archbishop M S Wilson  
M E Wilson  
K R Hopkins

**Company secretary** M E Wilson

**Independent examiner** Thomas Mc Manners BSc ACA ACMI  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# **Marvellous Light Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2023**

---

#### **Structure, governance and management**

##### **Structure**

The legal name of the charity is: Marvellous Light Ministries International.

##### **The Charity's areas of operation and UK charitable registration**

The charity is registered in England and Wales with charity number 1120761 and company number 06302788.

##### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation established on 5 July 2007 and is governed by its memorandum and articles of association.

##### **Governance**

The administrative affairs of the ministry are managed on a day to day basis by Mrs M Wilson and its work is monitored and reviewed by Archbishop M S Wilson.

##### **Objectives and activities**

The objectives of the charity are to advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Fleet, Hampshire and such other parts of the UK or the World as the Trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable within the UK, or the World, as the Trustees may from time to time think fit.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

Bishop Malcolm and Margaret finally sold their property in Weston Super Mare and moved into a house they purchased in Fleet in May 2023.

Tithes and offerings have increased during the last financial year and we have continued to make payments to the Farnham Hedgehogs, as well as continuing our support for the Dugit Messianic Fellowship in Tel Aviv, Israel, and Open Doors who provide support to persecuted Christians in many countries.

Bishop Malcolm has continued to lead the Bishops and Archbishops in the Apostolic Church of St. Thomas (Aramaic Rite) throughout the world and continued to send out weekly video messages to provide teaching, training and encouragement.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

---

#### Financial review

Our policy is to hold a minimum of two months expenditure. This policy has been successfully met at the year end and is reviewed annually. Fixed expenditure is a low proportion of the charity's costs and this is therefore deemed an acceptable level of reserves.

#### Plans for future periods

We will continue to support local initiatives, giving help to poor and disadvantaged families in the area and it is our intention to expand our support for such charities.

The trustees' annual report and the strategic report were approved on 5 November 2023 and signed on behalf of the board of trustees by:

*Malcolm Wilson*

---

Archbishop M S Wilson (4:34pm)  
Trustee

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Marvellous Light Ministries International

Year ended 31 July 2023

---

I report to the trustees on my examination of the financial statements of Marvellous Light Ministries International ('the charity') for the year ended 31 July 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas Mc Manners BSc ACA ACMI  
Independent Examiner

269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

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		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	63,248	63,248	56,852
<b>Total income</b>		<u>63,248</u>	<u>63,248</u>	<u>56,852</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	49,102	49,102	40,915
<b>Total expenditure</b>		<u>49,102</u>	<u>49,102</u>	<u>40,915</u>
<b>Net income and net movement in funds</b>		<u>14,146</u>	<u>14,146</u>	<u>15,937</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		63,969	63,969	48,032
<b>Total funds carried forward</b>		<u>78,115</u>	<u>78,115</u>	<u>63,969</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	1,071	332
<b>Current assets</b>			
Debtors	13	502	930
Cash at bank and in hand		77,742	63,907
		<u>78,244</u>	<u>64,837</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>1,200</u>	<u>1,200</u>
<b>Net current assets</b>		<u>77,044</u>	<u>63,637</u>
<b>Total assets less current liabilities</b>		<u>78,115</u>	<u>63,969</u>
<b>Net assets</b>		<u>78,115</u>	<u>63,969</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>78,115</u>	<u>63,969</u>
<b>Total charity funds</b>	15	<u>78,115</u>	<u>63,969</u>

For the year ending 31 July 2023 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2023, and are signed on behalf of the board by:

*Malcolm Wilson*

Archbishop M S Wilson (11/11/23 12:21pm)  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71-75 Shelton Street, Covent Garden, London, United Kingdom.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements consist of the level of expenditure relating to the year, but not yet invoiced.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of the members in the event of the charity being wound up is limited to a sum not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Cash donations	36,401	36,401	27,587	27,587
Donations under gift aid	11,040	11,040	9,831	9,831
Gift Aid	2,220	2,220	3,205	3,205
<b>Grants</b>				
Grants received under the covid retention scheme	–	–	1,960	1,960
Stewardship	13,587	13,587	14,269	14,269
	<u>63,248</u>	<u>63,248</u>	<u>56,852</u>	<u>56,852</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Direct charitable activities	30,739	30,739	30,571	30,571
Support costs	18,363	18,363	10,344	10,344
	<u>49,102</u>	<u>49,102</u>	<u>40,915</u>	<u>40,915</u>

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Direct charitable activities	30,739	–	30,739	30,571
Support costs	–	14,846	14,846	6,913
Governance costs	–	3,517	3,517	3,431
	<u>30,739</u>	<u>18,363</u>	<u>49,102</u>	<u>40,915</u>

#### 8. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>868</u>	<u>435</u>

#### 9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>22,268</u>	<u>20,100</u>

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Charitable activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 11. Trustee remuneration and expenses

During the year Archbishop M S Wilson received remuneration of £16,068 (2022 £14,500) in respect of his services as a senior pastor and not for his services as a trustee.

Archbishop M S Wilson was also repaid £13,979 in respect of out of pocket expenses in the year (2022: £6,544). This includes £5,978 (2022: £6,478) for the use of his home from which to undertake church business and £8,000 of relation costs

#### 12. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 August 2022	8,335
Additions	<u>1,607</u>
<b>At 31 July 2023</b>	<u><u>9,942</u></u>
<b>Depreciation</b>	
At 1 August 2022	8,003
Charge for the year	<u>868</u>
<b>At 31 July 2023</b>	<u><u>8,871</u></u>
<b>Carrying amount</b>	
<b>At 31 July 2023</b>	<u><u>1,071</u></u>
At 31 July 2022	<u><u>332</u></u>

#### 13. Debtors

	2023 £	2022 £
Other debtors	<u>502</u>	<u>930</u>

#### 14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 202 2	Income £	Expenditure £	At 31 July 2023 £
General funds	<u>63,969</u>	<u>63,248</u>	<u>(49,102)</u>	<u>78,115</u>

	At 1 August 202 1	Income £	Expenditure £	At 31 July 2022 £
General funds	<u>48,032</u>	<u>56,852</u>	<u>(40,915)</u>	<u>63,969</u>

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,071	1,071
Current assets	78,244	78,244
Creditors less than 1 year	<u>(1,200)</u>	<u>(1,200)</u>
<b>Net assets</b>	<u>78,115</u>	<u>78,115</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	332	332
Current assets	64,837	64,837
Creditors less than 1 year	<u>(1,200)</u>	<u>(1,200)</u>
<b>Net assets</b>	<u>63,969</u>	<u>63,969</u>

# **Marvellous Light Ministries International**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 July 2023**

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**The following pages do not form part of the financial statements.**

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 July 2023

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	<b>2023</b>	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Cash donations	36,401	27,587
Donations under gift aid	11,040	9,831
Gift Aid	2,220	3,205
Grants received under the covid retention scheme	–	1,960
Stewardship	13,587	14,269
	<u>63,248</u>	<u>56,852</u>
<b>Total income</b>	<u>63,248</u>	<u>56,852</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	22,268	20,100
Insurance	1,389	808
Other establishment	13,978	6,478
Legal and professional fees	1,266	1,372
Other office costs	627	539
Depreciation	868	435
Donations	5,900	7,850
Hospitality and entertainment	1,944	2,082
Payroll and other running costs	862	1,251
	<u>49,102</u>	<u>40,915</u>
<b>Total expenditure</b>	<u>49,102</u>	<u>40,915</u>
<b>Net income</b>	<u>14,146</u>	<u>15,937</u>

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**Issuer** Treetops Chartered Accountants

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### Parties involved with this document

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Thu, 16th Nov 2023 16:34:29 UTC	Malcolm Wilson - Signer (1a7a0264d4162765608bc1e4841b5a9b)

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Wed, 15th Nov 2023 14:37:11 UTC	Document emailed to marvlight@gmail.com (3.8.216.245)
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**MARVELLOUS LIGHT MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1120761

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# Accounts

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**Marvellous Light Ministries International**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2022**

**THOMAS McMANNERS BSC ACA ACMI**

Chartered Accountants  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2022

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>

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# Marvellous Light Ministries International

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

## Reference and administrative details

**Registered charity name** Marvellous Light Ministries International

**Charity registration number** 1120761

**Company registration number** 06302788

**Principal office and registered office** 71-75 Shelton Street  
Covent Garden  
London  
United Kingdom

## The trustees

Archbishop M S Wilson  
M E Wilson  
K R Hopkins

**Company secretary** M E Wilson

**Independent examiner** Thomas Mc Manners BSc ACA ACMI  
269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# **Marvellous Light Ministries International**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2022**

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#### **Structure, governance and management**

##### **Structure**

The legal name of the charity is: Marvellous Light Ministries International.

##### **The Charity's areas of operation and UK charitable registration**

The charity is registered in England and Wales with charity number 1120761 and company number 06302788.

##### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation established on 5 July 2007 and is governed by its memorandum and articles of association.

##### **Governance**

The administrative affairs of the ministry are managed on a day to day basis by Mrs M Wilson and its work is monitored and reviewed by Archbishop M S Wilson.

##### **Objectives and activities**

The objectives of the charity are to advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Fleet, Hampshire and such other parts of the UK or the World as the Trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable within the UK, or the World, as the Trustees may from time to time think fit.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

Following the lifting of Covid restrictions, the members of Marvellous Light Ministries started to meet again at the home of Bishop Malcolm in Farnham. After being so long apart we decided to provide occasional lunches and an opportunity for everyone to be together again socially.

Tithes and offerings have increased again in the last financial year and as a result of this the Trustees agreed to make a payment to the Farnham Hedgehogs, a Farnham based charity who raise money to distribute to local individuals and organisations in need. We also made a contribution to local elderly residents who were in need of financial support. We have continued to support the Dugit Messianic Fellowship in Tel Aviv, Israel, as well as Open Doors.

Bishop Malcolm has continued to lead the Bishops and Archbishops in the Apostolic Church of St. Thomas (Aramaic Rite) throughout the world and continued to send out weekly video messages to provide teaching, training and encouragement.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

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#### Financial review

Our policy is to hold a minimum of two months expenditure. This policy has been successfully met at the year end and is reviewed annually. Fixed expenditure is a low proportion of the charity's costs and this is therefore deemed an acceptable level of reserves.

#### Plans for future periods

We will continue to support local initiatives, giving help to poor and disadvantaged families in the area and it is our intention to expand our support for such charities.

The trustees' annual report and the strategic report were approved on 30 October 2022 and signed on behalf of the board of trustees by:

*M.S. Wilson*

Archbishop M S Wilson  
Malcolm Stuart Wilson (Oct 26, 2022,  
Trustee

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Marvellous Light Ministries International

Year ended 31 July 2022

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I report to the trustees on my examination of the financial statements of Marvellous Light Ministries International ('the charity') for the year ended 31 July 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas Mc Manners BSc ACA ACMI  
Independent Examiner

269 Farnborough Road  
Farnborough  
Hampshire  
GU14 7LY

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

---

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	56,852	56,852	58,927
Other income	6	—	—	249
<b>Total income</b>		<u>56,852</u>	<u>56,852</u>	<u>59,176</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	<u>40,915</u>	<u>40,915</u>	<u>37,652</u>
<b>Total expenditure</b>		<u>40,915</u>	<u>40,915</u>	<u>37,652</u>
<b>Net income and net movement in funds</b>		<u>15,937</u>	<u>15,937</u>	<u>21,524</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>48,032</u>	<u>48,032</u>	<u>26,508</u>
<b>Total funds carried forward</b>		<u>63,969</u>	<u>63,969</u>	<u>48,032</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Statement of Financial Position

31 July 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	332	767
<b>Current assets</b>			
Debtors	14	930	–
Cash at bank and in hand		63,907	48,513
		<u>64,837</u>	<u>48,513</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,200</u>	<u>1,248</u>
<b>Net current assets</b>		<u>63,637</u>	<u>47,265</u>
<b>Total assets less current liabilities</b>		<u>63,969</u>	<u>48,032</u>
<b>Net assets</b>		<u>63,969</u>	<u>48,032</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>63,969</u>	<u>48,032</u>
<b>Total charity funds</b>	16	<u>63,969</u>	<u>48,032</u>

For the year ending 31 July 2022 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 October 2022, and are signed on behalf of the board by:

*M.S. Wilson*

Malcolm Stuart Wilson (Q1126, 2022,  
1102611)  
Archbishop M S Wilson  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71-75 Shelton Street, Covent Garden, London, United Kingdom.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements consist of the level of expenditure relating to the year, but not yet invoiced.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of the members in the event of the charity being wound up is limited to a sum not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Cash donations	27,587	27,587	17,373	17,373
Donations under gift aid	9,831	9,831	9,023	9,023
Gift Aid	3,205	3,205	2,563	2,563
<b>Grants</b>				
Grants received under the covid retention scheme	1,960	1,960	15,027	15,027
Other receipts	–	–	678	678
Stewardship	14,269	14,269	14,263	14,263
	<u>56,852</u>	<u>56,852</u>	<u>58,927</u>	<u>58,927</u>

#### 6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets	–	–	249	249
	<u>–</u>	<u>–</u>	<u>249</u>	<u>249</u>

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

---

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Direct charitable activities	30,571	30,571	26,782	26,782
Support costs	10,344	10,344	10,870	10,870
	<u>40,915</u>	<u>40,915</u>	<u>37,652</u>	<u>37,652</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Direct charitable activities	30,571	–	30,571	26,782
Support costs	–	6,913	6,913	7,578
Governance costs	–	3,431	3,431	3,292
	<u>30,571</u>	<u>10,344</u>	<u>40,915</u>	<u>37,652</u>

#### 9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	435	431
Gains on disposal of tangible fixed assets	–	(249)

#### 10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,248</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>20,100</u>	<u>19,600</u>

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff - Charitable activities	<u>2</u>	<u>2</u>

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

#### 11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 12. Trustee remuneration and expenses

During the year Archbishop M S Wilson received remuneration of £14,500 (2021: £14,000) in respect of his services as a senior pastor and not for his services as a trustee.

Archbishop M S Wilson was also repaid £6,544 in respect of out of pocket expenses in the year (2021: £7,039). This includes £6,478 (2021: £6,326) for the use of his home from which to undertake church business.

Archbishop M S Wilson expended donations of £nil (2021: £712) for the charity in the year.

#### 13. Tangible fixed assets

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 August 2021	8,385
Disposals	(50)
<b>At 31 July 2022</b>	<u>8,335</u>
<b>Depreciation</b>	
At 1 August 2021	7,618
Charge for the year	435
Disposals	(50)
<b>At 31 July 2022</b>	<u>8,003</u>
<b>Carrying amount</b>	
<b>At 31 July 2022</b>	<u>332</u>
At 31 July 2021	<u>767</u>

#### 14. Debtors

	<b>2022</b>	2021
	<b>£</b>	£
Other debtors	<u>930</u>	<u>–</u>

#### 15. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	<b>£</b>	£
Accruals and deferred income	<u>1,200</u>	<u>1,248</u>

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# Marvellous Light Ministries International

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
General funds	<u>48,032</u>	<u>56,852</u>	<u>(40,915)</u>	<u>63,969</u>

	At 1 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
General funds	<u>26,508</u>	<u>59,176</u>	<u>(37,652)</u>	<u>48,032</u>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	332	332
Current assets	64,837	64,837
Creditors less than 1 year	<u>(1,200)</u>	<u>(1,200)</u>
<b>Net assets</b>	<u>63,969</u>	<u>63,969</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	767	767
Current assets	48,513	48,513
Creditors less than 1 year	<u>(1,248)</u>	<u>(1,248)</u>
<b>Net assets</b>	<u>48,032</u>	<u>48,032</u>

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# **Marvellous Light Ministries International**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 July 2022**

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**The following pages do not form part of the financial statements.**

# Marvellous Light Ministries International

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 July 2022

---

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Cash donations	27,587	17,373
Donations under gift aid	9,831	9,023
Gift Aid	3,205	2,563
Grants received under the covid retention scheme	1,960	15,027
Other receipts	–	678
Stewardship	14,269	14,263
	<u>56,852</u>	<u>58,927</u>
<b>Other income</b>		
Gain on disposal of tangible fixed assets	–	249
	<u>–</u>	<u>249</u>
<b>Total income</b>	<u>56,852</u>	<u>59,176</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	20,100	19,600
Insurance	808	719
Other establishment	6,478	6,326
Motor vehicle expenses	–	821
Legal and professional fees	1,372	1,555
Other office costs	539	1,137
Depreciation	435	431
Donations	7,850	5,332
Donations - designated	–	678
Hospitality and entertainment	2,082	35
Payroll and other running costs	1,251	1,018
	<u>40,915</u>	<u>37,652</u>
<b>Total expenditure</b>	<u>40,915</u>	<u>37,652</u>
<b>Net income</b>	<u>15,937</u>	<u>21,524</u>

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**Issuer** Treetops Chartered Accountants

**Document generated** Wed, 19th Oct 2022 7:36:34 BST

**Document fingerprint** b4fca43d78f7d65a4bdfc43002d4223f

### Parties involved with this document

Document processed	Party + Fingerprint
Wed, 26th Oct 2022 13:02:26 BST	Malcom Stuart Wilson - Signer (5508075445ee59b9bfef8f6a8d438761)

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Wed, 26th Oct 2022 7:40:02 BST	Document emailed to marvlight@gmail.com (18.169.240.112)
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Wed, 26th Oct 2022 7:40:02 BST	The active signer will be automatically reminded. (3.8.173.210)
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**MARVELLOUS LIGHT MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1120761

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# Accounts

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Marvellous Light Ministries International  
(A company limited by guarantee)

Report and Financial Statements

31 July 2021

Charity number 1120761  
Company number 06302788

**Marvellous Light Ministries International**  
**Report and accounts**  
**Contents**

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Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

**Marvellous Light Ministries International**  
**(A company limited by guarantee)**  
**Trustees' Report**

The trustees are pleased to present their annual trustees' report and financial statements for the charitable company for the year ended 31 July 2021 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

Marvellous Light Ministries International (MLMI) is established as a company limited by guarantee No. 06302788 and is a registered charity with the Charity Commission No.1120761. Their object is to act as a Christian Ministry. The affairs of the charitable company are governed by its memorandum and articles of association and by its charitable constitution. The liability of the members in the event of MLMI being wound up is limited to a sum not exceeding £10. The administrative affairs of the Company/Ministry are managed on a day to day basis by Mrs M Wilson and its work is monitored and reviewed by Archbishop M S Wilson.

The following officers and trustees served during the year:

**Directors/trustees:**

Archbishop M S Wilson (Chairman)  
Mr K R Hopkins  
Mrs M Wilson

**General Secretary/Treasurer:**

Mrs M Wilson

The trustees are appointed by the membership of the ministry in a general meeting.

**Principal and registered office address:**

71-75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ

**Bankers:**

Lloyds Bank Plc  
18 Prince of Wales Walk  
Camberley  
Surrey  
GU15 3SJ

**Independent Examiner:**

Keith Graham  
Chartered Accountants  
Suite 2, Wesley Chambers  
Queens Road  
Aldershot  
Hampshire  
GU11 3JD

## **Marvellous Light Ministries International (A company limited by guarantee) Trustees' Report**

### **Trustees' responsibilities**

The trustees (who are directors of MLMI for the purposes of company law and are referred to as trustees throughout these accounts) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

New Trustees are recruited from the membership. They must be in good standing, financially stable and meet the approval of the existing trustees. They are given a copy of the Government document 'The Essential Trustee' and their training is 'on the job'.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (FRS 102 section 1A, the Charities SORP and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and 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;
- 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 and the Charities SORP. 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 charity and financial information included on the charity's website. (Where the accounts are shown on the charities website: Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions).

### **Objectives and activities**

To Advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Aldershot, Hampshire and other parts of the UK or the World as the Trustees may from time to time think fit.

The members of Marvellous Light Ministries International usually meet every Sunday in Aldershot but due to COVID 19, there have been no meetings since 23 March 2020.

### **Public Benefit Disclosures**

As a Christian Charity we aim to help those in financial need and provide a moral and ethical framework for people to live by. We have advanced interest free loans in the past to members of our congregation. We have provided debt counselling advice and support in order to help vulnerable members to manage their finances and become debt free. We also provide counselling and support in times of personal need, for instance, bereavement, sickness and at other times during the stresses of life. As trustees we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

**Marvellous Light Ministries International  
(A company limited by guarantee)  
Trustees' Report**

**Achievements, performance and financial review**

There were no meetings in the Empire Hall due to Covid restrictions. Pastor Alan Austin has been furloughed since that time and Bishop Malcolm Wilson was furloughed in April 2020. Since then, although we haven't met together, we have talked on the telephone and encouraged each other during these difficult months.

As reported previously, Bishop Malcolm & Margaret relocated to the area in October 2019 and continue to reside in Farnham.

Tithes and offerings have continued to increase, payments mostly being made on-line and the Ministry's support for Dugit Messianic Fellowship in Tel Aviv, Israel has increased. We have also increased our support for Open Doors during this financial year.

Bishop Malcolm has continued to lead the Bishops and Archbishops in the Apostolic Church of Saint Thomas (Aramaic Rite) throughout the world and has continued to send out weekly video messages to encourage them as we go through difficult times in the pandemic.

**Plans for future periods**

We look forward to meeting with the members of Marvellous Light Ministries International once restrictions have been lifted and churches are able once more to open their doors.

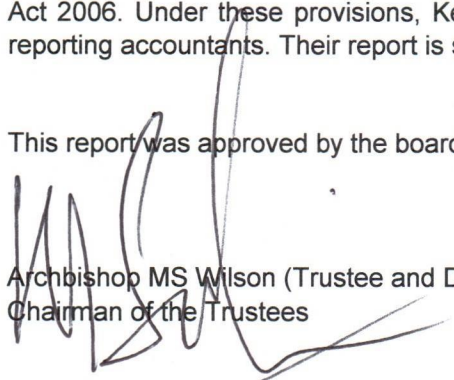
**Reserves**

Our policy is to hold a minimum of two months expenditure. This policy has been successfully met at the year end and is reviewed each year to ensure this is still an appropriate policy. Fixed expenditure is a low proportion of the charities costs and this is therefore deemed an acceptable level to hold reserves. Having said that the balance at the end of this year has increased due to increased giving to the ministry.

**Audit Exemption**

The Trustees have decided to take advantage of the audit exemption provisions of the Companies Act 2006. Under these provisions, Keith Graham, Chartered Accountants have been appointed as reporting accountants. Their report is shown on page 4 of the accounts.

This report was approved by the board on 20<sup>TH</sup> MARCH 2022 and signed on its behalf.

  
Archbishop MS Wilson (Trustee and Director)  
Chairman of the Trustees

**Marvellous Light Ministries International**  
**Independent examiner's report**  
**to the members of Marvellous Light Ministries International**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021 which are set out on pages 5 to 12.

**Responsibilities and basis of report**

As the charity 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').

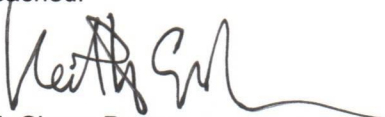
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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**

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. 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 that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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.



Mr Simon Pusey  
Keith Graham  
Chartered Accountants  
for and on behalf of  
Keith Graham  
Chartered Accountants

*30 March* 2022

Suite 2, Wesley Chambers  
Queens Road  
Aldershot  
Hampshire  
GU11 3JD

**Marvellous Light Ministries International**  
**Statement of Financial Activities (including the Income and Expenditure Account)**  
**for the year ended 31 July 2021**

	Notes	2021 Unrestricted funds £	2021 Designated funds £	2021 Total Unrestricted funds £	2020 Total Unrestricted funds £
<b>Income from:</b>					
Voluntary income		58,249	678	58,927	63,788
<b>Total income</b>	3	58,249	678	58,927	63,788
<b>Expenditure on:</b>					
Charitable activities	4	26,104	678	26,782	28,152
Support costs	4	7,578	-	7,578	14,774
Governance costs	4	3,292	-	3,292	2,914
<b>Total expenditure</b>	4	36,974	678	37,652	45,840
Profit on sale of fixed assets		249	-	249	-
<b>Net income and net movement in funds</b>		21,524	-	21,524	17,948
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	26,508	-	26,508	8,560
<b>Total funds carried forward</b>		48,032	-	48,032	26,508

**Marvellous Light Ministries International**  
**Statement of Financial Position**  
**as at 31 July 2021**

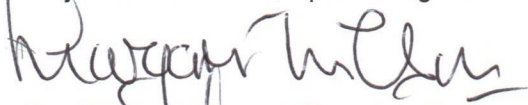
	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	767	1,199
<b>Current assets</b>			
Debtors	8	-	31
Cash at bank and in hand		48,513	26,472
		<u>48,513</u>	<u>26,503</u>
<b>Creditors: amounts falling due within one year</b>	9	(1,248)	(1,194)
<b>Net current assets</b>		<u>47,265</u>	<u>25,309</u>
<b>Total assets less current liabilities</b>		<u>48,032</u>	<u>26,508</u>
<b>Net assets</b>		<u>48,032</u>	<u>26,508</u>
<b>The funds of the Charity</b>			
<b>Unrestricted funds</b>			
General fund	10	48,032	26,508
Designated fund	10	-	-
<b>Total charity funds</b>		<u>48,032</u>	<u>26,508</u>

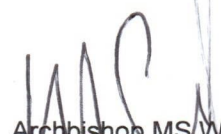
For the year ended 31 July 2021, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

  
 Mrs M Wilson (General Secretary, Trustee and Director)

  
 Archbishop MS Wilson (Trustee and Director)

Approved by the board on 20 March 2022

# **Marvellous Light Ministries International**

## **Notes to the Financial Statements**

### **for the year ended 31 July 2021**

#### **1 Summary of significant accounting policies**

##### ***General information***

The Charitable Company is Limited by guarantee and was incorporated in England and Wales on 5 July 2007. The registered office address is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ. The financial statements are presented in Sterling, which is the functional currency of the charitable company.

##### ***Basis of preparation***

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) (effective March 2018) - (Charities SORP (FRS 102)) and the Companies Act 2006 (as applied to small entities by section 1A of FRS 102).

Marvellous Light Ministries International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### ***Income***

Donations and legacies are accounted for when received by the Ministry. Grants and other income are accounted for on an accruals basis as far as it is prudent to do so.

##### ***Going concern***

The charitable activities are dependent on donations and stewardships. As a consequence the going concern status is dependent on the future flow of these funding streams. The trustees are satisfied that, at the time of approving these financial statements, it is appropriate to adopt the going concern basis in preparing these financial statements.

##### ***Gifts in kind***

The charity receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these items, except where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

##### ***Support and other costs***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and are inclusive of VAT. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. Grants and donations are charged to the Statement of Financial Activities once they are approved for payment by the Trustees, and include grants made and an apportionment of overhead and support costs.

##### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office, music and other equipment	33% straight line
Motor vehicles	25% straight line

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2021**

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

As a registered charity the Ministry benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

***Funds structure***

General fund is the unrestricted fund which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Transactions with trustees and other related parties**

Archbishop M S Wilson, who is a trustee of MLMI, was repaid £7,039 during the year in respect of out of pocket expenses in the year (2020: £6,021). This includes £6,327 for the use of his home as an office from which to undertake church business. At the year end the balance due to Archbishop M S Wilson was £nil (2020: £nil). Archbishop M S Wilson expended donations of £712 personally for the charity in the year (2020: £nil).

Archbishop MS Wilson was paid remuneration during the year for his services as a Senior Pastor and not for his services as a trustee, this totalled £14,000 in the year.

Archbishop MS Wilson also received £nil (2020: £8,000) in respect of a relocation payment to enable him to relocate locally to the church thus saving travelling costs. This was paid from a designated donation received for this purpose from the World Alliance for Peace.

Mrs M Wilson, who is a trustee of MLMI during the year, incurred and was repaid £78 in respect of out of pocket expenses, this included travel expenses and donations on behalf of the charity (2020: £521).

The remuneration described above is disclosed within note 6 to the accounts, Staff costs.

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2021**

3 Analysis of income by activity	2021		2021		2021		2020	
	Unrestricted funds		Designated funds		Total unrestricted funds		Total unrestricted funds	
	£		£		£		£	
<u>Voluntary income</u>								
Cash donations	17,373				17,373		17,234	
Donations under Gift Aid	8,423				8,423		14,259	
Direct donations (RJ Holt)	600				600		600	
Gift Aid	2,563				2,563		5,362	
JRS Grants	15,027				15,027		4,828	
Other receipts	-	678			678		9,751	
Stewardship	14,263				14,263		11,754	
	<u>58,249</u>		<u>678</u>		<u>58,927</u>		<u>63,788</u>	
<u>Other gains and losses</u>								
Gain on disposal of fixed assets	(249)				(249)		-	
	<u>(249)</u>		<u>-</u>		<u>(249)</u>		<u>-</u>	
<u>Summary</u>								
Voluntary income	58,249	678			58,927		63,788	
Other gains and losses	(249)	-			(249)		-	
	<u>58,000</u>	<u>678</u>			<u>58,678</u>		<u>63,788</u>	

4 Total expenditure on charitable activities	2021		2021		2021		2020	
	Unrestricted funds		Designated funds		Total unrestricted funds		Total unrestricted funds	
	£		£		£		£	
<u>Charitable activities</u>								
Wages and salaries	19,600				19,600		18,933	
Donations	5,332	678			6,010		3,750	
Hire of venues and storage	725				725		2,300	
Music for meetings	7				7		479	
Hospitality	35				35		398	
OCE Synod	-				-		-	
Postage, printing and stationery	298				298		1,882	
Speakers and ministers	-				-		-	
Subscriptions	-				-		72	
Advertising and PR	-				-		100	
Bank charges and fees	107				107		238	
	<u>26,104</u>	<u>678</u>			<u>26,782</u>		<u>28,152</u>	

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2021**

**4 Total expenditure on charitable activities - continued**

	£	£	£	£
<u>Support costs</u>				
Rates			-	-
Use of home as ministry	6,326		6,326	4,270
Motor expenses	821		821	889
Travel and subsistence	-		-	1,306
Staff & trustee welfare	-		-	8,000
Depreciation	431		431	309
	<u>7,578</u>	<u>-</u>	<u>7,578</u>	<u>14,774</u>
<u>Governance costs</u>				
Accountancy fees	1,405		1,405	1,405
Legal fees	93		93	150
Trustees expenses	57		57	-
Indemnity insurance	719		719	695
Payroll and other running costs	1,018		1,018	664
	<u>3,292</u>	<u>-</u>	<u>3,292</u>	<u>2,914</u>
<u>Total expenditure on charitable activities</u>				
Total direct expenditure	26,104		26,104	28,152
Total support cost	7,578		7,578	14,774
Total governance costs	3,292		3,292	2,914
	<u>36,974</u>	<u>-</u>	<u>36,974</u>	<u>45,840</u>

**5 Net income and net movement in funds**

**2021**  
£

**2020**  
£

This is stated after charging:

Depreciation of owned fixed assets

431

309

**6 Staff costs**

**2021**  
£

**2020**  
£

Wages and salaries

19,600

18,933

**Average number of employees during the year**

**Number**

**Number**

Administration

2

2

No employee received employee benefits greater than £60,000 in the year. Details of trustee remuneration can be seen in note 2.

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2021**

**7 Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
<b>Cost or valuation</b>			
At 1 August 2020	8,385	7,710	16,095
Disposals	-	(7,710)	(7,710)
At 31 July 2021	8,385	-	8,385
<b>Depreciation</b>			
At 1 August 2020	7,187	7,709	14,896
Charge for the year	431	-	431
On disposals	-	(7,709)	(7,709)
At 31 July 2021	7,618	-	7,618
<b>Carrying amount</b>			
At 31 July 2021	767	-	767
At 31 July 2020	1,198	1	1,199

**8 Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Prepayments and accrued income	-	31

**9 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Accruals and deferred income	1,248	1,194

**10 Unrestricted funds**

	<b>2021</b>	<b>2020</b>
	£	£
<u>General fund</u>		
At 1 August	26,508	8,560
Profit for the financial year	21,524	17,948
Fund transfers	-	-
At 31 July	48,032	26,508
<u>Designated fund</u>		
At 1 August	-	-
Fund incoming	(678)	8,000
Fund outgoing	678	(8,000)
At 31 July	-	-

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2021**

**11 Government grants**

During the year the charity received government grants in respect of the Coronavirus Job Retention Scheme totalling £15,027 (2020: £4,828).

**12 Controlling party**

The company is limited by guarantee and has no controlling party. The liability of each member is limited to £10 in the event of it being wound up.

**MARVELLOUS LIGHT MINISTRIES INTERNATIONAL**

England & Wales - Charity number 1120761

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# Accounts

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Marvellous Light Ministries International  
(A company limited by guarantee)

Report and Financial Statements

31 July 2020

Charity number 1120761  
Company number 06302788

**Marvellous Light Ministries International**  
**Report and accounts**  
**Contents**

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Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

**Marvellous Light Ministries International**  
**(A company limited by guarantee)**  
**Trustees' Report**

The trustees are pleased to present their annual trustees' report and financial statements for the charitable company for the year ended 31 July 2020 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

Marvellous Light Ministries International (MLMI) is established as a company limited by guarantee No. 06302788 and is a registered charity with the Charity Commission No.1120761. Their object is to act as a Christian Ministry. The affairs of the charitable company are governed by its memorandum and articles of association and by its charitable constitution. The liability of the members in the event of MLMI being wound up is limited to a sum not exceeding £10. The administrative affairs of the Company/Ministry are managed on a day to day basis by Mrs M Wilson and its work is monitored and reviewed by Archbishop M S Wilson.

The following officers and trustees served during the year:

Directors/trustees:

Archbishop M S Wilson (Chairman)  
Mr K R Hopkins  
Mrs M Wilson

General Secretary/Treasurer:

Mrs M Wilson

The trustees are appointed by the membership of the ministry in a general meeting.

Principal and registered office address:

71-75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ

Bankers:

Lloyds TSB Bank Plc  
18 Prince of Wales Walk  
Camberley  
Surrey  
GU15 3SJ

Independent Examiner:

Keith Graham  
Chartered Accountants  
Suite 2, Wesley Chambers  
Queens Road  
Aldershot  
Hampshire  
GU11 3JD

# **Marvellous Light Ministries International**

## **(A company limited by guarantee)**

### **Trustees' Report**

#### **Trustees' responsibilities**

The trustees (who are directors of MLMI for the purposes of company law and are referred to as trustees throughout these accounts) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

New Trustees are recruited from the membership. They must be in good standing, financially stable and meet the approval of the existing trustees. They are given a copy of the Government document 'The Essential Trustee' and their training is 'on the job'.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (FRS 102 section 1A, the Charities SORP and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and 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;
- 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 and the Charities SORP. 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 charity and financial information included on the charity's website. (Where the accounts are shown on the charities website: Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions).

#### **Objectives and activities**

To Advance the Christian faith in accordance with the Ministry's Statement of Beliefs in Aldershot, Hampshire and other parts of the UK or the World as the Trustees may from time to time think fit.

The members of Marvellous Light Ministries International usually meet every Sunday in Aldershot but due to COVID 19, there have been no meetings since 23 March 2020.

#### **Public Benefit Disclosures**

As a Christian Charity we aim to help those in financial need and provide a moral and ethical framework for people to live by. We have advanced interest free loans in the past to members of our congregation. We have provided debt counselling advice and support in order to help vulnerable members to manage their finances and become debt free. We also provide counselling and support in times of personal need, for instance, bereavement, sickness and at other times during the stresses of life. As trustees we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

**Marvellous Light Ministries International  
(A company limited by guarantee)  
Trustees' Report**

**Achievements, performance and financial review**

We continued to meet in the Empire Hall, Aldershot during 2019 and up until 23 March 2020 when COVID 19 forced us to close down our meetings for the foreseeable future. Pastor Alan Austin has been furloughed since that time and Bishop Malcolm Wilson was furloughed in April 2020. Since then, although we haven't met together, we have talked on the telephone and encouraged each other during these difficult months.

As reported previously, Bishop Malcolm & Margaret relocated to the area in October 2019 and continue to reside in Farnham.

Tithes and offerings have continued to increase, payments mostly being made on-line and the Ministry's support for Dugit Messianic Fellowship in Tel Aviv, Israel has continued. We have also supported Open Doors during this financial year.

Bishop Malcolm has continued to lead the Bishops and Archbishops in the Apostolic Church of Saint Thomas (Aramaic Rite) throughout the world and since March 2020 has sent out weekly video messages to encourage them as we go through difficult times in the pandemic.

**Plans for future periods**

We look forward to meeting with the members of Marvellous Light Ministries International once restrictions have been lifted and churches are able once more to open their doors.

**Reserves**

Our policy is to hold a minimum of two months expenditure. This policy has been successfully met at the year end and is reviewed each year to ensure this is still an appropriate policy. Fixed expenditure is a low proportion of the charities costs and this is therefore deemed an acceptable level to hold reserves. Having said that the balance at the end of this year has increased due to increased giving to the ministry.

**Audit Exemption**

The Trustees have decided to take advantage of the audit exemption provisions of the Companies Act 2006. Under these provisions, Keith Graham, Chartered Accountants have been appointed as reporting accountants. Their report is shown on page 4 of the accounts.

This report was approved by the board on 12 APRIL 2021 and signed on its behalf.

  
Archbishop MS Wilson (Trustee and Director)  
Chairman of the Trustees

**Marvellous Light Ministries International**  
**Independent examiner's report**  
**to the members of Marvellous Light Ministries International**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2020 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity 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').

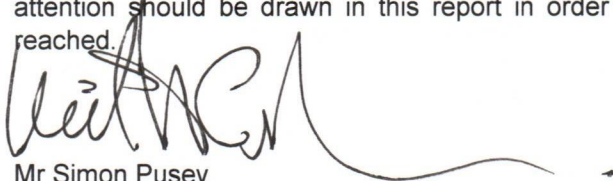
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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**

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. 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 that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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.



Mr Simon Pusey  
Keith Graham  
Chartered Accountants  
for and on behalf of  
Keith Graham  
Chartered Accountants

*22 April* 2021

Suite 2, Wesley Chambers  
Queens Road  
Aldershot  
Hampshire  
GU11 3JD

**Marvellous Light Ministries International**  
**Statement of Financial Activities (including the Income and Expenditure Account)**  
**for the year ended 31 July 2020**

	Notes	2020 Unrestricted funds £	2020 Designated funds £	2020 Total Unrestricted funds £	2019 Total Unrestricted funds £
<b>Income from:</b>					
Voluntary income		55,788	8,000	8,000	63,935
<b>Total income</b>	3	55,788	8,000	63,788	63,935
<b>Expenditure on:</b>					
Charitable activities	4	28,152	-	28,152	38,590
Support costs	4	6,774	8,000	14,774	7,487
Governance costs	4	2,914	-	2,914	3,001
<b>Total expenditure</b>	4	37,840	8,000	45,840	49,078
<b>Net income and net movement in funds</b>		17,948	-	17,948	14,857
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	-	-	8,560	(6,297)
<b>Total funds carried forward</b>		17,948	-	26,508	8,560

**Marvellous Light Ministries International**  
**Statement of Financial Position**  
**as at 31 July 2020**

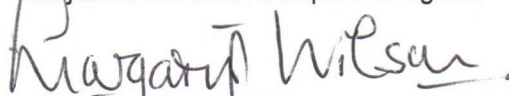
	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	7	1,199	202
<b>Current assets</b>			
Debtors	8	31	19
Cash at bank and in hand		26,472	9,804
		<u>26,503</u>	<u>9,823</u>
<b>Creditors: amounts falling due within one year</b>	9	(1,194)	(1,465)
<b>Net current assets</b>		<u>25,309</u>	<u>8,358</u>
<b>Net assets</b>		<u>26,508</u>	<u>8,560</u>
<b>The funds of the Charity</b>			
<b>Unrestricted funds</b>			
General fund	10	26,508	8,560
Designated fund	10	-	-
<b>Total charity funds</b>		<u>26,508</u>	<u>8,560</u>

For the year ended 31 July 2020, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

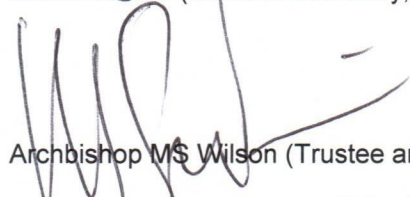
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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



Mrs M Wilson (General Secretary, Trustee and Director)



Archbishop MS Wilson (Trustee and Director)

Approved by the board on ...12 APRIL... 2021

# **Marvellous Light Ministries International**

## **Notes to the Financial Statements**

### **for the year ended 31 July 2020**

#### **1 Summary of significant accounting policies**

##### ***General information***

The Charitable Company is Limited by guarantee and was incorporated in England and Wales on 5 July 2007. The registered office address is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ. The Charitable Company meets the criteria of a public benefit company under FRS102. The financial statements are presented in Sterling, which is the functional currency of the charitable company.

##### ***Basis of preparation***

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) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006 (as applied to small entities by section 1A of FRS 102).

Marvellous Light Ministries International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### ***Income***

Donations and legacies are accounted for when received by the Ministry. Grants and other income are accounted for on an accruals basis as far as it is prudent to do so.

##### ***Going concern***

The charitable activities are dependent on donations and stewardships. As a consequence the going concern status is dependent on the future flow of these funding streams. The trustees are satisfied that, at the time of approving these financial statements, it is appropriate to adopt the going concern basis in preparing these financial statements.

##### ***Gifts in kind***

The charity receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these items, except where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

##### ***Support and other costs***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and are inclusive of VAT. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. Grants and donations are charged to the Statement of Financial Activities once they are approved for payment by the Trustees, and include grants made and an apportionment of overhead and support costs.

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2020**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office, music and other equipment	33% straight line
Motor vehicles	25% straight line

***Investments***

Investment income, realised gains and realised losses are included in the accounts when they are receivable. Investment Income has been taken into account on the basis of due date of payment.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

As a registered charity the Ministry benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Funds structure***

General fund is the unrestricted fund which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
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**2 Transactions with trustees and other related parties**

Archbishop M S Wilson, who is a trustee of MLMI, was repaid £6,021 during the year in respect of out of pocket expenses in the year (2019: £11,803). This includes £4,720 for the use of his home as an office from which to undertake church business. At the year end the balance due to Archbishop M S Wilson was £nil (2019: £nil). Archbishop M S Wilson incurred expenses of £nil due to Synod expenses paid personally for the charity in the year (2019: £331).

Archbishop MS Wilson was paid remuneration during the year for his services as a Senior Pastor and not for his services as a trustee, this totalled £13,333 in the year.

Archbishop MS Wilson also received £8,000 (2019: £nil) in respect of a relocation payment to enable him to relocate locally to the church thus saving travelling costs. This was paid from a designated donation received for this purpose from the World Alliance for Peace.

Mrs M Wilson, who is a trustee of MLMI during the year, incurred and was repaid £521 in respect of out of pocket expenses, this included travel expenses on behalf of the charity (2019: £3,116).

Mr K Hopkins, who is a trustee of MLMI, incurred and was repaid expenses relating to the Synod of £nil (2019: £77).

The remuneration described above is disclosed within note 6 to the accounts, Staff costs.

3 Analysis of income by activity	2020	2020	2020	2019
	Unrestricted funds £	Designated funds £	Total unrestricted funds £	Total unrestricted funds £
<u>Voluntary income</u>				
Cash donations	17,234		17,234	9,893
Donations under Gift Aid	14,259		14,259	18,609
Direct donations (RJ Holt)	600		600	600
Gift Aid	5,362		5,362	8,114
JRS Grants	4,828		4,828	-
Other receipts	1,751	8000	9,751	14,995
Stewardship	11,754		11,754	11,724
	<u>55,788</u>	<u>8,000</u>	<u>63,788</u>	<u>63,935</u>
<u>Summary</u>				
Voluntary income	<u>55,788</u>	<u>8,000</u>	<u>63,788</u>	<u>63,935</u>

**Marvellous Light Ministries International**  
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**4 Total expenditure on charitable activities**

	2020	2020	2020	2019
	Unrestricted	Designated	Total	Total
	funds	funds	unrestricted	unrestricted
	£	£	funds	funds
	£	£	£	£
<u>Charitable activities</u>				
Wages and salaries	18,933		18,933	16,867
Donations	3,750		3,750	2,477
Hire of venues	2,300		2,300	8,291
Music for meetings	479		479	17
Hospitality	398		398	524
OCE Synod	-		-	8,571
Postage, printing and stationery	1,882		1,882	1,277
Speakers and ministers	-		-	200
Subscriptions	72		72	138
Advertising and PR	100		100	-
Bank charges and fees	238		238	228
	<u>28,152</u>	<u>-</u>	<u>28,152</u>	<u>38,590</u>
	£	£	£	£
<u>Support costs</u>				
Rates			-	-
Use of home	4,270		4,270	-
Motor expenses	889		889	1,303
Travel and subsistence	1,306		1,306	5,478
Staff & trustee welfare	-	8000	8,000	-
Depreciation	309		309	706
	<u>6,774</u>	<u>8,000</u>	<u>14,774</u>	<u>7,487</u>
	£	£	£	£
<u>Governance costs</u>				
Accountancy fees	1,405		1,405	1,716
Legal fees	150		150	-
Indemnity insurance	695		695	746
Payroll and other running costs	664		664	539
	<u>2,914</u>	<u>-</u>	<u>2,914</u>	<u>3,001</u>
	£	£	£	£
<u>Total expenditure on charitable activities</u>				
Total direct expenditure	28,152		28,152	38,590
Total support cost	6,774		6,774	7,487
Total governance costs	2,914		2,914	3,001
	<u>37,840</u>	<u>-</u>	<u>37,840</u>	<u>49,078</u>

**5 Net income and net movement in funds**

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>309</u>	<u>706</u>

**Marvellous Light Ministries International**  
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**for the year ended 31 July 2020**

<b>6 Staff costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>18,933</u>	<u>16,867</u>

<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Administration	<u>2</u>	<u>2</u>

No employee received employee benefits greater than £60,000 in the year. Details of trustee remuneration can be seen in note 2.

**7 Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<i>At cost</i>	<i>At cost</i>	
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 August 2019	7,079	7,710	14,789
Additions	1,306	-	1,306
At 31 July 2020	<u>8,385</u>	<u>7,710</u>	<u>16,095</u>
<b>Depreciation</b>			
At 1 August 2019	6,878	7,709	14,587
Charge for the year	309	-	309
At 31 July 2020	<u>7,187</u>	<u>7,709</u>	<u>14,896</u>
<b>Carrying amount</b>			
At 31 July 2020	<u>1,198</u>	<u>1</u>	<u>1,199</u>
At 31 July 2019	<u>201</u>	<u>1</u>	<u>202</u>

<b>8 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>31</u>	<u>19</u>

<b>9 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>1,194</u>	<u>1,465</u>

**Marvellous Light Ministries International**  
**Notes to the Financial Statements**  
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<b>10 Unrestricted funds</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<u>General fund</u>		
At 1 August	8,560	(6,297)
Profit for the financial year	17,948	14,857
Fund transfers	-	-
	<hr/>	<hr/>
At 31 July	<b>26,508</b>	<b>8,560</b>
 <u>Designated fund</u>		
At 1 August	-	-
Fund incoming	8,000	-
Fund outgoing	(8,000)	-
	<hr/>	<hr/>
At 31 July	<b>-</b>	<b>-</b>

**11 Government grants**

During the year the charity received government grants in respect of the Coronavirus Job Retention Scheme totalling £4,828. (2019: £nil)

**12 Controlling party**

The company is limited by guarantee and has no controlling party. The liability of each member is limited to £10 in the event of it being wound up.