

**LIGHT OF THE WORLD MINISTRIES " LA LUMIERE DU MONDE"
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Light of the World Ministries " La Lumiere du Monde"

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Light of the World Ministries " La Lumiere du Monde"
Company Information
For The Year Ended 31 March 2024

Accountants

MD Consulting
Certified Public Accountants,
206 Albright Court
8 Mast Street
Barking
Essex
IG11 7FY

Light of the World Ministries " La Lumiere du Monde"
Company No.
Director's Report For The Year Ended 31 March 2024

The director presents his report and the financial statements for the year ended 31 March 2024.

Directors

The director who held office during the year were as follows:

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director 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 company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

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

By order of the board

Date

Light of the World Ministries " La Lumiere du Monde"
Accountant's Report
For The Year Ended 31 March 2024

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2024 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Date

MD Consulting
Certified Public Accountants,
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Light of the World Ministries " La Lumiere du Monde"
Income and Expenditure Account
For The Year Ended 31 March 2024

	Notes	2024 £	2023 £
TURNOVER		33,228	29,442
GROSS SURPLUS		33,228	29,442
Administrative expenses		(32,963)	(22,598)
OPERATING SURPLUS		265	6,844
Other interest receivable and similar income		14	-
Interest payable and similar charges		(293)	-
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(14)	6,844

The notes on page 6 form part of these financial statements.

Light of the World Ministries " La Lumiere du Monde"
Balance Sheet
As At 31 March 2024

		2024		2023	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	4	4,100		1,894	
Cash at bank and in hand		7,566		4,951	
		<u>11,666</u>		<u>6,845</u>	
Creditors: Amounts Falling Due Within One Year	5	(4,836)		(1)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			<u>6,830</u>		<u>6,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>6,830</u>		<u>6,844</u>
NET ASSETS			<u>6,830</u>		<u>6,844</u>
Income and Expenditure Account			<u>6,830</u>		<u>6,844</u>
MEMBERS' FUNDS			<u>6,830</u>		<u>6,844</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date

The notes on page 6 form part of these financial statements.

Light of the World Ministries " La Lumiere du Monde"

Notes to the Financial Statements

For The Year Ended 31 March 2024

1. General Information

Light of the World Ministries " La Lumiere du Monde" is a private company, limited by guarantee, incorporated in , registered number . The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

Average number of employees, including directors, during the year was: (2023:)

4. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	4,100	1,894

5. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	-	1
Bank loans and overdrafts	4,406	-
Other creditors	430	-
	4,836	1

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Light of the World Ministries " La Lumiere du Monde"
Detailed Income and Expenditure Account
For The Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Collections		31,679		23,634
Other income receivable		1,549		5,188
Other receipts		-		620
		<u>33,228</u>		<u>29,442</u>
GROSS SURPLUS		33,228		29,442
Administrative Expenses				
Pastoral ministry	13,676		7,800	
Guest Ministries	2,710		160	
Volunteers expenses	1,675		64	
Rent	11,860		12,350	
Hire and leasing of plant, equipment and vehicles	-		625	
Insurance	340		323	
Printing, postage and stationery	102		535	
Media, advertising and marketing costs	-		205	
Telecommunications and data costs	359		-	
Accountancy fees	400		-	
Charitable donations	1,549		-	
Sundry expenses	292		536	
		<u>(32,963)</u>		<u>(22,598)</u>
OPERATING SURPLUS		265		6,844
Other interest receivable and similar income				
Bank interest receivable	14		-	
		14		-
Interest payable and similar charges				
Bank loan interest	293		-	
		<u>(293)</u>		<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u>(14)</u>		<u>6,844</u>