

# **LIVING WORD MISSIONARY CHURCH - UK**

**(Charity Registered No: 1131304)**

**Trustees report and financial statements  
FOR THE YEAR ENDED  
31 MARCH 2025**

**LIVING WORD MISSIONARY CHURCH - UK**  
(Charity Registered No: 1131304)

**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**CONTENTS**

- 1 Information**
- 2-4 Trustees' Report**
- 5 Report of the Accountants**
- 6 Income and expenditure account**
- 7 Balance sheet**
- 8-10 Notes to Financial Statements**

**LIVING WORD MISSIONARY CHURCH - UK**  
(Charity Registered No: 1131304)

**Information**

**Charity number** 1131304

**Registered address** 17 Lytham Avenue  
Watford  
WD19 6XA

**Trustees** Lawashan Tharmakularajah  
Jeyanathan Robert Balendrakumar  
George Devaraj John Arulanandam  
Selvarasa Kandasamy

**Living Word Missionary Church – UK Trustees' Annual Report For the Financial Year Ended 31 March 2025**

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**1. Legal and Administrative Information**

**Charity Name:** Living Word Missionary Church

**UK Company Number:** 06924165 (England and Wales)

**Registered Office:** 17 Lytham Avenue, WD19 6XA Watford

**Trustees / Directors:**

- George Devaraj John Arulanandam
- Lawashan Tharmakularajah
- Jeyanthan Robert Balendrakumar
- Selvarasa Kandasamy

**2. Structure, Governance, and Management**

The charity is a private company limited by guarantee and a registered charity under the laws of England and Wales. The trustees are responsible for the overall governance of the charity, including ensuring that the charity complies with its governing document, charity law, and the requirements of the Charity Commission.

The trustees meet regularly to review the charity's activities, finances, and policies, and to ensure that its work is conducted in accordance with its charitable objectives.

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**3. Objects of the Charity**

The principal object of the charity, as set out in its governing document, is to advance the Christian faith for the public benefit in accordance with the Statement of Belief outlined in the trust deed.

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**4. Activities and Public Benefit**

In fulfilling its charitable objectives, the charity has undertaken the following main activities for the public benefit during the financial year:

1. Teaching and preaching of religious doctrine in accordance with the Holy Scriptures.
2. Promoting prayer, praise, and Bible study among members and the wider community.



3. Religious communication through sermons, talks, meetings, and conferences to spread the message of the Christian faith.
4. Community outreach, including street evangelism and door-to-door communication, to engage with the public and offer spiritual support.

The trustees confirm that in planning and carrying out these activities, they have had regard to the guidance issued by the Charity Commission on public benefit. All activities are designed to be inclusive and accessible to the public, providing spiritual growth, education, and community support.

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#### 5. Achievements and Performance

During the financial year, the charity has:

- Continued its teaching and youth programs for children and teenagers.
- Conducted regular services, prayer meetings, and Bible study sessions.
- Engaged with the local community through outreach events and door-to-door initiatives.

These activities have contributed to the advancement of the Christian faith and the provision of spiritual and educational support to the public.

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#### 6. Financial Review

The charity's financial position is detailed in the accounts prepared in accordance with FRS 102 Section 1A – Small Entities. The trustees are satisfied that the charity's resources have been applied appropriately and that adequate controls are in place to ensure that the charity remains solvent and can continue to pursue its charitable objectives.

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#### 7. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and accounts in accordance with charity law and applicable accounting standards. In doing so, they have ensured that:

- Suitable accounting policies have been selected and applied consistently.
  - Reasonable and prudent judgements and estimates have been made.
  - Accounts have been prepared on a going concern basis unless it is inappropriate to presume the charity will continue in business.
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#### 8. Approval

This report was approved by the trustees on 10.01.2025 and signed on their behalf by:



..... Lawashan Tharmakularajah – Trustee

# **LIVING WORD MISSIONARY CHURCH - UK**

## **(Charity Registered No: 1131304)**

### **Independent Examiner's Report to the Board of Trustees** **For the year ended 31<sup>st</sup> March 2025**

I report on the accounts of the above Charity for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

The Trustees of the charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). An audit is not required for the year under section 144 (2) of the Charities Act 2011 (The 2011 Act) and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

In my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act: and
- To state whether matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those accounts. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

In accordance with my examination, no matters have come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with Charities Act 2011: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act,Have not been met; or
- (2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Mrs T Thavarupan ACMA**  
**For and on behalf of**  
**Angels Accountants**  
**Date: 30<sup>th</sup> December 2025**



# LIVING WORD MISSIONARY CHURCH - UK

(Charity Registered No: 1131304)

## INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

		<u>2025</u>	<u>2024</u>
	Notes	£	£
<b>Incoming resources</b>			
Voluntary income	1	72,492	55,592
<b>Total incoming resources</b>		<u>72,492</u>	<u>55,592</u>
 <b>Resources explained</b>			
Wages & salaries		21,545	18,728
Pension costs		336	375
Rent		29,070	19,400
Offering		2,770	145
Website, internet & computer costs		361	0
Printing & Stationary		0	744
Travel & youth camp expenses		3,660	1,150
Safe guarding		150	0
Accountancy fees		480	450
Canteen		557	0
Gifts		258	0
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<b>Total resources expended</b>		<u>59,187</u>	<u>40,992</u>
<b>Net incoming resources</b>		13,305	14,600
 <b>Total funds brought forward</b>		1,317	(13,283)
<b>Total funds carried forward</b>		<u>14,622</u>	<u>1,317</u>



# LIVING WORD MISSIONARY CHURCH - UK

(Charity Registered No: 1131304)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	<u>2025</u> £	£	<u>2024</u> £
<b>Current assets</b>					
Cash at bank and in hand			<u>23,493</u>		<u>7,163</u>
			23,493		7,163
<b>Current liabilities</b>					
<u>Creditors</u> : Amount falling due within One year.	02		<u>8,871</u>		<u>( 5,846)</u>
<b>Net current liabilities</b>			<u>14,622</u>		<u>1,317</u>
<b>Net Assets</b>			<u>14,622</u>		<u>1,317</u>
<b>Funds</b>					
Unrestricted income funds			<u>14,622</u>		<u>1,317</u>
<b>Total Funds</b>			<u>14,622</u>		<u>1,317</u>

# **LIVING WORD MISSIONARY CHURCH - UK**

(Charity Registered No: 1131304)

## **Notes to the Accounts**

**FOR THE YEAR ENDED 31 MARCH 2025**

### **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with FRS102 – The Financial Reporting standard applicable in the UK and Republic of Ireland accounting standards, the statement of recommended practice “Accounting and reporting by Charities” (SORP ) and the charities act 2011.

#### **1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to the particular categories of income.

Voluntary income is received by way of grant, donation and gifts and which is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investment included in this year in which it is receivable.

# **LIVING WORD MISSIONARY CHURCH - UK**

## **(Charity Registered No: 1131304)**

**Notes to the Accounts**  
**FOR THE YEAR ENDED 31 MARCH 2025**

### **1.3 Resources explained.**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows.

<b>1. <u>Voluntary Income</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Donation	72,492	55,592

# LIVING WORD MISSIONARY CHURCH - UK

(Charity Registered No: 1131304)

**Notes to the Accounts**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>2. Creditors</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Wages and salaries advance	(1,000)	0
PAYE	3,545	0
Other payables	5,396	5,396
Accruals	<u>930</u>	<u>450</u>
	<b><u>8,871</u></b>	<b><u>5,846</u></b>