

# LIGHT LONDON

England & Wales · Charity number 1171102

## Details

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**Other names** CHRISTIAN INTERNATIONAL CHURCH, BALHAM

**Status** Registered

**Legal form** CIO

**Registered** 2017-01-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 23 Green Lanes  
Epsom  
KT19 9TW

**Phone** 07727220968

**Email** [finance@lightlondon.org](mailto:finance@lightlondon.org)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) TEACHING TO INCREASE UNDERSTANDING OF CHRISTIANITYB) HOLDING CHRISTIAN PRAYER AND WORSHIP MEETINGSC) UNDERTAKING CHRISTIAN MISSION WORK IN THE UK

**Activities:** The advancement of the Christian faith for the benefit of the public.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£986,980	£973,548	£74,976	4
2024-03-31	£804,256	£929,744	£61,544	1
2023-03-31	£676,240	£681,415	£187,032	3
2022-03-31	£374,543	£348,908	-	-
2021-03-31	£385,761	£250,355	-	-

## Trustees

Name	Role	Appointed
<b>Dr SHARON STONE</b>	Chair	2016-03-18
Christine Raquel Muyizzi		2023-05-22
David Oluwatobilola Arayomi		2020-03-01
Greg Black		2020-03-01
Sandra Donnaree Bryant		2020-03-01

**LIGHT LONDON**

England & Wales - Charity number 1171102

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# Accounts

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**LIGHT LONDON**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**LIGHT LONDON**

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LIGHT LONDON

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025

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**Trustees**                      Dr Sharon Stone  
   Sandra Bryant  
   Greg Black  
   Christine Muyizzi  
   David Oluwatobilola Arayomi

**Charity registered  
number**                              1171102

**Principal office**                      23 Green Lanes  
   Epsom  
   KT19 9TW

**Bankers**                              Barclays Bank Plc

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report together with the financial statements of the Light London for the year 1 April 2024 to 31 March 2025.

**Objectives and activities**

**Public benefit**

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

The following activities summarised below took place during the financial period starting from 1<sup>st</sup> April 2024 to the 31<sup>st</sup> March 2025.

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## LIGHT LONDON

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### **Introduction**

This year has seen many changes, the launch of our LV Hubs, Light Ireland and Light Jamaica, with new Hubs being set up in Kent and Birmingham. The 24<sup>th</sup> December 25 was the day we moved from renting at the Vue Cinema to moving into our very own building, in Woolwich. What a transformational year it has been. We have also been impacted by those that decided to leave, that impacted our worship team very strongly. But still in the midst of all of that we moved into our own space, no more restrictions.

#### **Our Current Venue**

We are now based in Woolwich, in a 500 seater auditorium. We have already started to upgrade the building and should have it the way it should be within a year. We aim to rent it out so that we can continue the mandate to have Light all over the world. To further aid the work of Light Foundation for work in the community and our arts and entertainment programs. We have space to run our Children's ministry, room for a café and office space for key departments.

#### **Mission – Light Hubs around the world**

2024-2025 The Watch Global did a tour of Africa which included South Africa, Nigeria and Malawi, with more tours planned for next year. Closer to home, We are looking forward to launch Light Birmingham and Light Kent in the year to come.

#### **Evangelism**

We continued our evangelism around Westfield after service to bring Christ to those who needed prayer, to hear a word and to bring people to Christ. Our Youth arm Ignite also continued to evangelise in and around other areas of London and were very successful in bringing many, to declare Jesus as their Lord and Saviour. In the coming year we intend to continue to bring the word of God and see souls saved for Jesus.

#### **In Conclusion**

The move to our new building has taken up much of our time and energy, watch this space as things unfold you will be given more insight.

This Annual Report was approved by the trustees of the charity on and signed on their behalf by:

*Sandra Bryant*

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

Light London is a registered charity, number 1171102, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Related party relationships**

Trustee Sharon Stone is also a trustee of the Prophetic Voice Charity. During the financial year Prophetic Voice Charity received ministry grant of £13,692 (2024: £19,903).

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25 July 2025 and signed on their behalf by:

**Sandra Bryant**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Independent Examiner's Report to the Trustees of Light London ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

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Signed:

Dated: 25 July 2025



**Kolade Andrew Alli ACMA**

The ARK Financial Management Consultancy Ltd

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

LIGHT LONDON

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	2	1,692	985,288	986,980	804,256
<b>Total income</b>		<u>1,692</u>	<u>985,288</u>	<u>986,980</u>	<u>804,256</u>
<b>Expenditure on:</b>					
Charitable activities	3	-	973,548	973,548	929,744
<b>Total expenditure</b>		<u>-</u>	<u>973,548</u>	<u>973,548</u>	<u>929,744</u>
<b>Net movement in funds</b>		<u>1,692</u>	<u>11,740</u>	<u>13,432</u>	<u>(125,488)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,816	44,728	61,544	187,032
Net movement in funds		1,692	11,740	13,432	(125,488)
<b>Total funds carried forward</b>		<u>18,508</u>	<u>56,468</u>	<u>74,976</u>	<u>61,544</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 16 form part of these financial statements.

**LIGHT LONDON**

**BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>		-	-
<b>Current assets</b>			
Debtors	6	44,200	44,200
Cash at bank and in hand		33,656	20,224
		<u>77,856</u>	<u>64,424</u>
Creditors: amounts falling due within one year	7	(2,880)	(2,880)
<b>Net current assets</b>		<u>74,976</u>	61,544
<b>Total assets less current liabilities</b>		<u>74,976</u>	<u>61,544</u>
<b>Net assets excluding pension asset</b>		<u>74,976</u>	<u>61,544</u>
<b>Total net assets</b>		<u><u>74,976</u></u>	<u><u>61,544</u></u>
<b>Charity funds</b>			
Restricted funds	8	18,508	16,816
Unrestricted funds	8	56,468	44,728
<b>Total funds</b>		<u><u>74,976</u></u>	<u><u>61,544</u></u>

The financial statements were approved and authorised for issue by the Trustees on 25 July 2025 and signed on their behalf by:

**Sandra Bryant**

The notes on pages 10 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Light London 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.

**1.2 Income**

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

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies (continued)**

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**2. Income from donations and legacies**

	<b>Restricted funds £</b>	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Building Fund	1,692	0	1,692	5,130
Donations	0	798,274	798,274	628,440
Events Income	0	9,609	9,609	24,065
Gift Aid tax reclaimed	0	104,862	104,862	116,058
Other Income	0	72,543	72,543	30,563
	<u>1,692</u>	<u>985,288</u>	<u>986,980</u>	<u>804,256</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**3. Expenditure on charitable activities**

	Restricted funds	Unrestricted funds General	Total 2025	Total 2024
	£	£	£	£
Accountancy fees	0	766	766	1,455
Advertising and Promotion Costs	0	541	541	1,491
Assistance to members in need	0	6,396	6,396	9,139
Bank charges	0	1,996	1,996	1,331
Computers, IT Software and, Consumables	0	7,800	7,800	8,451
Contractors' fees	0	161,660	161,660	142,115
Event Costs	0	157,934	157,934	182,789
Honorarium	0	42,252	42,252	38,258
Hospitality	0	18,732	18,732	14,078
Independent examiner's fee	0	2,880	2,880	2,880
Insurance	0	4,274	4,274	12,849
Legal and professional fees	0	5,750	5,750	2,591
Manse cost	0	48,747	48,747	56,072
Media ministry costs	0	10,499	10,499	10,280
Ministry Costs	0	75,648	75,648	81,868
Motor running expenses	0	6,890	6,890	3,852
Office and general administrative expenses	0	2,100	2,100	957
Other Ministry Expenses	0	22,438	22,438	120,878
Payroll Costs	0	41,411	41,411	35,937
Premises costs	0	80,792	80,792	23,474
Printing, postage and stationery	0	787	787	909
Rent	0	64,404	64,404	48,165
Staff training	0	1,000	1,000	0
Subscriptions	0	13,961	13,961	13,838
Sundry expenses	0	144	144	653
Telephone	0	3,013	3,013	1,350
Travel Expenses	0	118,948	118,948	27,460
Wages and salaries	0	71,785	71,785	86,624
	0	973,548	973,548	929,744

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**LIGHT LONDON**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**4. Independent examiner's remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>2,880</b>	<b>2,880</b>

**5. Trustees' remuneration and expenses**

**Sandra Bryant** - During the year ended 31 March 2025, expenses totaling £20,711 were paid directly to Trustee Sandra Bryant (2024 - £21,500). This was in relation to work done on behalf of the church.

**David Arayomi** - During the year ended 31 March 2025, expenses totaling £47,977 were paid directly to Trustee David Arayomi, £35,710 in the form of wages and £12,267 in the form of direct gifts and expenses (2023 - £57,600). This was in relation to work done on behalf of the church.

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	<b>44,200</b>	<b>44,200</b>
	<b>44,200</b>	<b>44,200</b>

**7. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>2,880</b>	<b>2,880</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

8. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Funds	44,728	985,288	(973,548)	56,468
<b>Restricted funds</b>				
Building Fund	16,816	1,692	-	18,508
<b>Total of funds</b>	<b>61,544</b>	<b>986,980</b>	<b>(973,548)</b>	<b>74,976</b>

LIGHT LONDON

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**8. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	175,346	799,126	(929,744)	44,728
	<u>175,346</u>	<u>799,126</u>	<u>(929,744)</u>	<u>44,728</u>
<b>Restricted funds</b>				
Building Fund	11,686	5,130	-	16,816
	<u>11,686</u>	<u>5,130</u>	<u>-</u>	<u>16,816</u>
<b>Total of funds</b>	<u><u>187,032</u></u>	<u><u>804,256</u></u>	<u><u>(929,744)</u></u>	<u><u>61,544</u></u>

**LIGHT LONDON**

England & Wales - Charity number 1171102

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# Accounts

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**LIGHT LONDON**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**LIGHT LONDON**

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LIGHT LONDON

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024

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**Trustees** Dr Sharon Stone  
Sandra Bryant  
Greg Black  
Christine Muyizzi  
David Oluwatobilola Arayomi

**Charity registered  
number** 1171102

**Principal office** 23 Green Lanes  
Epsom  
KT19 9TW

**Bankers** Barclays Bank Plc

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## LIGHT LONDON

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

#### Objectives and activities

The following activities summarized below took place during the financial period starting from 1<sup>st</sup> April 2023 to the 31<sup>st</sup> March 2024.

#### Introduction

2023-2024 has been a great, but challenging year for us as a Church, as we embark on the vision God gave us to set up Light Hubs all over the world. In order to achieve this we have created a new structure called Light V, where Light V brings the vision of Light Hubs around the world to life alongside the world wide watch which is the prayer hub. Light London falls neatly under Light V to implement the More Groups which is mainly local hubs around London that will meet locally once a week. We also have alongside that our Youth Arm ignite that meets mid-week and runs events for the youth.

#### Our Current Venue

We have been at our current location since we came out of lock down, and we have now out grown the 377 capacity of our building. We are in the process of seeking to buy our own building that will have the space for us to grow as a church. Having our own building will mean that we will be less restricted in terms of time and will be able to fellowship more. Not only has our in person members grown but also our online members have increased world wide with many nations represented on our World Wide Watch group. Our plan is to do more with our members by increasing our teaching that will include teaching on the prophetic, prayer and leadership.

#### Mission – Light Hubs around the world

Last year we ran Events in Dubai, Dallas and Jamaica. All were very successful, however the cost of these events although successful used up a lot of our reserves which we are now working to restore. We ran a Friday Fires event in Dubai and Prophetic Encounter. We had to bring our own media team to this event in order to make the recording and streaming of the event work for this we had to buy media travel equipment to take with us as there was nothing in the place we were using. Both events went well and we are planning to run a Light Hub in Dubai moving forward. Dallas was our most expensive event, many people came to that event which ran over three days and included Friday Fires and Prophetic Encounter, we found people were hungry for the prophetic and for a move of God. Dallas is one of our Light Hubs that we will be setting up in the future. In Jamaica, we held prayer and prophetic encounter. We sent out a small contingent to start the process and set up and prayer and training hub that was led by two of our leaders. The plan is to open a Light Hub in Jamaica in February 2024, starting with Friday Fires and Prophetic Encounters. Two of our leaders moving out to Jamaica with their Children to make the vision happen.

So it is exciting times ahead for our Church as we launch our global vision. It will also be challenging as we will need to raise the finances to achieve it, but we know that all things are possible.

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## LIGHT LONDON

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Building Rental Costs

The amount of buildings that we have to pay for on a regular basis has further increased from just the Vue where we hold Sunday Service, to venues used on a weekly basis for worship and dance practise and our all night prayer events that was held once a month. We now have to pay for our Ignite Venue and any venue that they use for their events. We also had Lights Art and Entertainment. The payments for our buildings for 23/24 is as follows: The Vue £40470. Ignite £17,100, Worship practise £5223, All night Prayer £4000, Events hire for Friday Fires, and Cross Over £15080 and Lights Art and Entertainment £120. Next year we are looking to own our own building which was always the original plan, I look forward to reporting some good news to you about that.

#### The SOMM

We also completed our teachings on School of Ministry and Mastery run by Apostle Tobi Arayomi who is the master of breaking down the word of God and making it relevant to everyday life. Over 100 people joined the school and completed it. Many who completed the school were looking forward to the Leadership training that was set to run a few months after. As a Church we continue to run our Go Deeper Bible Study and prayer sessions through zoom and Instagram. Our Go Bible Study continues to reach a wider audience in many different nations and has helped those who are unable to attend a church in person or who do not have a church home where they are and has brought them to a better understanding of who God is in their life. Through our go deeper we have also given prophetic words to individuals online which have seen healing take place and deliverance. Using social media has helped us to reach so many more people and we have increased the numbers of users on our slack page, where they can get news and information of what we are doing as a church and events that are happening and how they can attend.

#### Children's Ministry

The Childrens ministry has a dedicated team to not only teach our children the word of God, but also to teach them to hear the word of God for themselves. The ages of our children range from 5 to 13. The older children spend separate time with a member of the team and are then released to enjoy the rest of the service. The younger ones are taught good biblically principals through reading and hearing the word of God and translating what they have heard and learnt through writing, drawing and conversation. They also develop through play, drama and worship.

#### Evangelism

23/24 was the formation of our evangelism team who went out into Westfield after service to bring Christ to those who needed prayer, to hear a word and to bring people to Christ. Our Ignite team also went out on a Saturday to evangelise and were very successful in bringing many to declare Jesus as their Lord and Saviour. In the coming year we intend to continue to bring the word of God and see souls saved for Jesus.

#### Charitable Causes

This year was a year where we gave to a lot of charitability causes, ministries and one of our very own who went to Paris Fashion week and we were glad to be able to support her in her cause.

#### 24/25 Plans

##### New Structure

We are in the process of developing a new structure for the Church. It will comprise of Light V as the main department that will be such as Ireland, Jamaica, Dubai. Light London will be focusing on creating home groups in and around London. We are also planning to restart Encounter again more information will be out shortly.

##### In Conclusion

We are also planning to donate to other charitable causes within members of our Church as we want to see their causes become successful. Leadership training will start again in this year via Light V and this will take place on teams as well as on You Tube. This is just a flavour of what is to come, I look forward to updating you further.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

Light London is a registered charity, number 1171102, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Related party relationships**

Trustee Sharon Stone is also a trustee of the Prophetic Voice Charity. During the financial year Prophetic Voice Charity received ministry grant of £19,903 (2023: £3,838).

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 6 July 2024 and signed on their behalf by:

**Sandra Bryant**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**Independent Examiner's Report to the Trustees of Light London ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 6 July 2024

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

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**Kolade Andrew Alli ACMA**

10 Gatcombe Gardens

West End

Hampshire

SO18 3NA

LIGHT LONDON

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	2	5,130	799,126	804,256	676,240
<b>Total income</b>		<u>5,130</u>	<u>799,126</u>	<u>804,256</u>	<u>676,240</u>
<b>Expenditure on:</b>					
Charitable activities	3	-	929,744	929,744	681,415
<b>Total expenditure</b>		<u>-</u>	<u>929,744</u>	<u>929,744</u>	<u>681,415</u>
<b>Net movement in funds before other recognised gains/(losses)</b>		5,130	(130,618)	(125,488)	(5,175)
<b>Other recognised gains/(losses):</b>					
Other losses		-	-	-	(25,000)
<b>Net movement in funds</b>		<u>5,130</u>	<u>(130,618)</u>	<u>(125,488)</u>	<u>(30,175)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,686	175,346	187,032	217,207
Net movement in funds		5,130	(130,618)	(125,488)	(30,175)
<b>Total funds carried forward</b>		<u><u>16,816</u></u>	<u><u>44,728</u></u>	<u><u>61,544</u></u>	<u><u>187,032</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 16 form part of these financial statements.

**LIGHT LONDON**

**BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>		-	-
<b>Current assets</b>			
Debtors	6	44,200	94,000
Cash at bank and in hand		20,224	95,032
		<u>64,424</u>	<u>189,032</u>
Creditors: amounts falling due within one year	7	(2,880)	(2,000)
<b>Net current assets</b>		<u>61,544</u>	<u>187,032</u>
<b>Total assets less current liabilities</b>		<u>61,544</u>	<u>187,032</u>
<b>Net assets excluding pension asset</b>		<u>61,544</u>	<u>187,032</u>
<b>Total net assets</b>		<u><u>61,544</u></u>	<u><u>187,032</u></u>
<b>Charity funds</b>			
Restricted funds	8	16,816	11,686
Unrestricted funds	8	44,728	175,346
<b>Total funds</b>		<u><u>61,544</u></u>	<u><u>187,032</u></u>

The financial statements were approved and authorised for issue by the Trustees on 06 July 2024 and signed on their behalf by:

**Sandra Bryant**

The notes on pages 10 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Light London 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.

**1.2 Income**

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

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. Accounting policies (continued)**

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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LIGHT LONDON

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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**2. Income from donations and legacies**

	<b>Restricted funds £</b>	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Building Fund	5,130	0	5,130	0
Donations	0	628,440	628,440	545,200
Events Income	0	24,065	24,065	8,406
Gift Aid tax reclaimed	0	116,058	116,058	68,927
Other Income	0	30,563	30,563	53,707
	<u>5,130</u>	<u>799,126</u>	<u>804,256</u>	<u>676,240</u>

**LIGHT LONDON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. Expenditure on charitable activities**

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>General £</b>	<b>2024 £</b>	<b>2023 £</b>
Accountancy fees	0	1,455	1,455	1,123
Advertising and Promotion Costs	0	1,491	1,491	1,007
Assistance to members in need	0	9,139	9,139	27,780
Bank charges	0	1,331	1,331	997
Computers, IT Software and, Consumables	0	8,451	8,451	8,934
Contractors' fees	0	142,115	142,115	109,474
Event Costs	0	182,789	182,789	32,085
Honorarium	0	38,258	38,258	47,912
Hospitality	0	14,078	14,078	2,834
Independent examiner's fee	0	2,880	2,880	2,000
Insurance	0	12,849	12,849	7,938
Investment costs	0	0	0	1,517
Legal and professional fees	0	2,591	2,591	7,298
Manse cost	0	56,072	56,072	52,099
Media ministry costs	0	10,280	10,280	15,482
Ministry Costs	0	81,868	81,868	78,490
Motor running expenses	0	3,852	3,852	878
Office and general administrative expenses	0	957	957	1,342
Other Ministry Expenses	0	120,878	120,878	167,855
Payroll Costs	0	35,937	35,937	17,462
Premises costs	0	23,474	23,474	12,656
Printing, postage and stationery	0	909	909	1,791
Rent	0	48,165	48,165	30,145
Staff training	0	0	0	0
Subscriptions	0	13,838	13,838	6,290
Sundry expenses	0	653	653	735
Telephone	0	1,350	1,350	1,478
Travel Expenses	0	27,460	27,460	3,061
Wages and salaries	0	86,624	86,624	40,752
Investment gain/loss	0	0	0	25,000
	<b>0</b>	<b>929,744</b>	<b>929,744</b>	<b>706,415</b>

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**LIGHT LONDON**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**4. Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>2,880</b>	<b>2,000</b>

**5. Trustees' remuneration and expenses**

**Sandra Bryant** - During the year ended 31 March 2023, expenses totaling £15,000 were paid directly to Trustee Sandra Bryant (2022 - £15,000). This was in relation to work done on behalf of the church.

**David Arayomi** - During the year ended 31 March 2023, expenses totaling £49,153 were paid directly to Trustee David Arayomi, £25,534 in the form of wages and £23,619 in the form of direct gifts (2023 - £23,669). This was in relation to work done on behalf of the church.

**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	<b>44,200</b>	<b>94,000</b>
	<b>44,200</b>	<b>94,000</b>

**7. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>2,880</b>	<b>2,000</b>

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**LIGHT LONDON**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**8. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
General Funds	<u>175,346</u>	<u>799,126</u>	<u>(929,744)</u>	<u>44,728</u>
<b>Restricted funds</b>				
Building Fund	<u>11,686</u>	<u>5,130</u>	<u>-</u>	<u>16,816</u>
<b>Total of funds</b>	<u><u>187,032</u></u>	<u><u>804,256</u></u>	<u><u>(929,744)</u></u>	<u><u>61,544</u></u>

LIGHT LONDON

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	205,521	676,240	(706,415)	175,346
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds</b>				
Building Fund	11,686	-	-	11,686
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total of funds</b>	<u>217,207</u>	<u>676,240</u>	<u>(706,415)</u>	<u>187,032</u>

**LIGHT LONDON**

England & Wales - Charity number 1171102

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# Accounts

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**LIGHT LONDON**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**LIGHT LONDON**

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LIGHT LONDON

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023

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**Trustees**                      Dr Sharon Stone  
   Sandra Bryant  
   Greg Black  
   Nicola Obianuju Ufomadu  
   David Oluwatobilola Arayomi

**Charity registered  
number**                      1171102

**Principal office**            23 Green Lanes  
   Epsom  
   KT19 9TW

**Bankers**                      Barclays Bank Plc

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## LIGHT LONDON

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report together with the financial statements of the Light London for the year 1 April 2022 to 31 March 2023.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The following activities summarized below took place during the financial period starting from 1st April 2022 to the 31st March 2023.

#### **Objectives and activities**

As a Church we have continued to thrive and grow as a community. We are still registering everyone that comes to our service and have seen a rise in attendees to around 300 attendees, the lowest being 250. We have many visitors coming from the States and other countries to visit our Church and there is a real buzz about what God is doing in our midst.

I am so pleased to say that the Children's Ministry moved from being online to in person again once we moved to in person meeting. This ministry has been such a blessing to the community. We held our sixth anniversary in March and celebrated in style, happy to have made it for another year when many Churches did not. We also held our first Friday Fires since December 2019 on 2 December at Glory House. It was a great success with over 450 people in attendance. We now plan to hold one every year.

As a Church we have been going out to meet the people of the area we serve and have worked to bring the ministry out to the people of Stratford and have seen many good results, as we have seen those that have been ministered to, attend our Church.

Our ultimate goal is to have our own building, so we are in the process of raising funds for it.

#### **Finance**

During the financial year, Light London income was generated predominantly from donations, the total income generated was £676,240 (2022: £374,543), which represents a 81% increase from the previous year, whilst expenditure including fixed asset investment write off was £706,415 (2022: £348,908) an increase of 102%.

The Trustees therefore feel it is important to establish a prudent reserves policy of between three months and six months expenditure to be covered by free reserves. On 31 Mar 2023 the charity's unrestricted reserves, (not represented by fixed assets) stood at £83,346 (2022: £187,527) which covers 1.5 months (2022: 6 months) of expenditure. This is less than our target of 3 to 6 months reserves, the trustees are working to mitigate the financial risks that the church might be exposed to, through a detailed budgeting and financial planning process.

#### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management**

**a. Constitution**

Light London is a registered charity, number 1171102, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Related party relationships**

Trustee Sharon Stone is also a trustee of the Prophetic Voice Charity. During the financial year Prophetic Voice Charity received ministry grant of £3,838 (2022: £7,000).

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Annual Report was written on behalf of the trustees of the charity on 30 May 2023 and approved by order of the members of the board of Trustees on 31 August 2023 and signed on their behalf by:

**Sandra Bryant**  
*Sandra Bryant*

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Independent Examiner's Report to the Trustees of Light London ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023

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Signed:



Dated:

**Kolade Andrew Alli ACMA**

10 Gatcombe Gardens

West End

Hampshire

SO18 3NA

**LIGHT LONDON**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	-	676,240	676,240	374,543
<b>Total income</b>		-	676,240	676,240	374,543
<b>Expenditure on:</b>					
Charitable activities	3	-	681,415	681,415	348,908
<b>Total expenditure</b>		-	681,415	681,415	348,908
<b>Net (expenditure)/income</b>		-	(5,175)	(5,175)	25,635
Transfers between funds	9	-	-	-	(4,997)
<b>Net movement in funds before other recognised gains/(losses)</b>		-	(5,175)	(5,175)	20,638
<b>Other recognised gains/(losses):</b>					
Other losses		-	(25,000)	(25,000)	-
<b>Net movement in funds</b>		-	(30,175)	(30,175)	20,638
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,686	205,521	217,207	196,569
Net movement in funds		-	(30,175)	(30,175)	20,638
<b>Total funds carried forward</b>		11,686	175,346	187,032	217,207

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

**LIGHT LONDON**

**BALANCE SHEET  
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Investments	6	-	20,000
		<u>-</u>	<u>20,000</u>
<b>Current assets</b>			
Debtors	7	94,000	-
Cash at bank and in hand		95,032	199,207
		<u>189,032</u>	<u>199,207</u>
Creditors: amounts falling due within one year	8	(2,000)	(2,000)
<b>Net current assets</b>		<u>187,032</u>	<u>197,207</u>
<b>Total assets less current liabilities</b>		<u>187,032</u>	<u>217,207</u>
<b>Net assets excluding pension asset</b>		<u>187,032</u>	<u>217,207</u>
<b>Total net assets</b>		<u><u>187,032</u></u>	<u><u>217,207</u></u>
<b>Charity funds</b>			
Restricted funds	9	11,686	11,686
Unrestricted funds	9	175,346	205,521
<b>Total funds</b>		<u><u>187,032</u></u>	<u><u>217,207</u></u>

The financial statements were approved and authorised for issue by the Trustees on 31 August 2023 and signed on their behalf by:

**Sandra Bryant**  
*Sandra Bryant*

The notes on pages 8 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Light London 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.

**1.2 Income**

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

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.4 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. Accounting policies (continued)**

**1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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LIGHT LONDON

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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**2. Income from charitable activities**

	<b>Restricted funds £</b>	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Building Fund	0	0	0	6
Donations	0	545,200	545,200	206,952
Events Income	0	8,406	8,406	8,983
Gift Aid tax reclaimed	0	68,927	68,927	68,345
Other Income	0	53,707	53,707	90,257
	<u>0</u>	<u>676,240</u>	<u>676,240</u>	<u>374,543</u>

**LIGHT LONDON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. Expenditure on charitable activities**

	<b>Restricted funds</b>	<b>Unrestricted funds General</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy fees	0	1,123	1,123	576
Advertising and Promotion Costs	0	1,007	1,007	432
Assistance to members in need	0	27,780	27,780	29,390
Bank charges	0	997	997	675
Computers, IT Software and, Consumables	0	8,934	8,934	1,255
Consultancy costs	0	109,474	109,474	54,605
Event Costs	0	32,085	32,085	6,334
Honorarium	0	47,912	47,912	12,700
Hospitality	0	2,834	2,834	86
Independent examiner's fee	0	2,000	2,000	2,000
Insurance	0	7,938	7,938	1,340
Investment costs	0	1,517	1,517	20
Legal and professional fees	0	7,298	7,298	5,369
Manse cost	0	52,099	52,099	29,659
Media ministry costs	0	15,482	15,482	18,687
Ministry Costs	0	78,490	78,490	21,141
Motor running expenses	0	878	878	2,649
Office and general administrative expenses	0	1,342	1,342	939
Other Ministry Expenses	0	167,855	167,855	65,486
Payroll Costs	0	17,462	17,462	12,394
Premises costs	0	12,656	12,656	1,340
Printing, postage and stationery	0	1,791	1,791	112
Rent	0	30,145	30,145	38,243
Staff training	0	0	0	162
Subscriptions	0	6,290	6,290	10,970
Sundry expenses	0	735	735	1
Telephone	0	1,478	1,478	1,950
Travel Expenses	0	3,061	3,061	2,658
Wages and salaries	0	40,752	40,752	27,735
Investment gain/loss	0	25,000	25,000	0
	<u>0</u>	<u>706,415</u>	<u>706,415</u>	<u>348,908</u>

**LIGHT LONDON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. Independent examiner's remuneration**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>2,000</b>	<i>2,000</i>

**5. Trustees' remuneration and expenses**

**Sandra Bryant** - During the year ended 31 March 2023, expenses totaling £15,000 were paid directly to Trustee Sandra Bryant (2022 - £nil). This was in relation to work done on behalf of the church.

**Obianuju Ufomadu** - During the year ended 31 March 2023, expenses totaling £4,484 were paid directly to Trustee Obianuju Ufomadu (2022 - £nil). This was in relation to work done on behalf of the church.

**David Arayomi** - During the year ended 31 March 2023, expenses totaling £23,669 were paid directly to Trustee Sharon Stone (2022 - £27,713). This was in relation to work done on behalf of the church.

**6. Debtors**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
<b>Due within one year</b>		
Other debtors	<b>94,000</b>	<i>-</i>
	<b>94,000</b>	<i>-</i>

**7. Creditors: Amounts falling due within one year**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Accruals and deferred income	<b>2,000</b>	<i>2,000</i>

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**LIGHT LONDON**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**9. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
General Funds	<u>205,521</u>	<u>676,240</u>	<u>(706,415)</u>	<u>175,346</u>
<b>Restricted funds</b>				
Building Fund	<u>11,686</u>	<u>-</u>	<u>-</u>	<u>11,686</u>
<b>Total of funds</b>	<u><u>217,207</u></u>	<u><u>676,240</u></u>	<u><u>(706,415)</u></u>	<u><u>187,032</u></u>

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**LIGHT LONDON**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**9. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>				
General Funds	184,889	374,537	(348,908)	205,521
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
Building Fund	11,680	6	-	11,686
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<u>196,569</u>	<u>374,543</u>	<u>(348,908)</u>	<u>217,207</u>

**LIGHT LONDON**

England & Wales - Charity number 1171102

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# Accounts

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Charity registration number: 1171102

# Light London

Annual Report and Financial Statements

for the Year Ended 31 March 2022

## Contents

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## **Reference and Administrative Details**

### **Trustees**

Dr Sharon Stone

Miss Sandra Bryant

Greg Black

David Oluwatobilola Arayomi

Nicola Obianuju Ufomadu

### **Principal Office**

23 Green Lanes

Epsom

KT19 9TW

### **Charity Registration Number**

1171102

### **Independent Examiner**

Kolade Andrew Alli ACMA

Kare Financial Management Consultants Ltd

10 Gatcombe Gardens

West End

Hampshire

SO18 3NA

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

### **Objectives and activities**

The following activities summarised below took place during the financial period starting from 1<sup>st</sup> April 2021 to the 31<sup>st</sup> March 2022.

Having had two years of Covid as restrictions were lifted we found a venue at the Vue Cinema and went back to Church. All congregants have to register online or when they turn up in order to go into Service and on average we have around 150 attendees attend in person to Church and Cyber Church, have over 300 plus attendees from all over the world, including the USA, Australia, New Zealand, Europe, Africa and the Caribbean. So Cyber Church is a very important part of our ministry and has helped so many people, through our prays and supplication. We also celebrated our 5th anniversary in March and have continued our celebrations of birthdays for members of our Church with birthday cakes and celebration.

As a Church we continue to run our Go Deeper Bible Study and prayer sessions through zoom and Instagram. Our Go Bible Study continues to reach a wider audience in many different nations and has helped those who are unable to attend a church in person or who do not have a church home where they are and has brought them to a better understanding of who God is in their life. Through our go deeper we have also given prophetic words to individuals online which have seen healing take place and deliverance. Using social media has helped us to reach so many more people and we have increased the numbers of users on our slack page, where they can get news and information of what we are doing as a church and events that are happening and how they can attend.

Children' Ministry, I am so pleased to say that the Children's Ministry moved from being online to in person again once we moved to in person meeting. This ministry has been such a blessing to the young people that attend now up to end of March we have been running it for children 4 and above, but we are looking to run Children's Ministry from 3 years old. Watch this space.

Our food bank programme is still ongoing with the owners of the food bank, asking us to give advice and pray to those who want it. This lifeline is vital to many of the people in Newham and Stratford and we as a Church will continue to offer our services in that area.

## Trustees' Report

We as a church are still looking for our very own Church home to purchase and to help us in this pursuit, we have taken out an investment that will grow and go some way to help us in this endeavour to find the right building for our Church in the long term.

### ***Public benefit***

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

The annual report was approved by the trustees of the charity on 31 August 2022 and signed on its behalf by:

*Sandra Bryant*

.....  
Miss Sandra Bryant  
Trustee

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 August 2022 and signed on its behalf by:

*Sandra Bryant*

.....  
Miss Sandra Bryant  
Trustee

## **Independent Examiner's Report to the trustees of Light London**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 15.

### **Respective responsibilities of trustees and examiner**

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

I report in respect of my examination of the Light London's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

1. accounting records were not kept in respect of Light London as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Kolade Andrew Alli ACMA

Kare Financial Management Consultants Ltd  
10 Gatcombe Gardens  
West End  
Hampshire  
SO18 3NA

31 August 2022

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

	Unrestricted	Restricted	Total	Total
Note	£	£	2022	2021
			£	£
<b>Income and Endowments from:</b>				
Charitable activities	374,537	6	374,543	385,761
<b>Expenditure on:</b>				
Charitable activities	(348,908)	-	(348,908)	(250,355)
Total expenditure	(348,908)	-	(348,908)	(250,355)
Net income	25,629	6	25,635	135,406
Transfers and prior period adjustments	(4,997)	-	(4,997)	47,024
Net movement in funds	20,632	6	20,638	182,430
<b>Reconciliation of funds</b>				
Total funds brought forward	184,889	11,680	196,569	14,139
Total funds carried forward	9 205,521	11,686	217,207	196,569

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 9.

**(Registration number: 1171102)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	6	20,000	-
<b>Current assets</b>			
Cash at bank and in hand	7	199,207	198,069
<b>Creditors: Amounts falling due within one year</b>	8	<u>(2,000)</u>	<u>(1,500)</u>
<b>Net current assets</b>		<u>197,207</u>	<u>196,569</u>
<b>Net assets</b>		<u>217,207</u>	<u>196,569</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		11,686	11,680
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>205,521</u>	<u>184,889</u>
<b>Total funds</b>	9	<u>217,207</u>	<u>196,569</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 31 August 2022 and signed on their behalf by:

*Sandra Bryant*

.....  
Miss Sandra Bryant  
Trustee

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

## 1 Accounting policies

### Statement of compliance

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Basis of preparation

Light London 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.

### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

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

### **Cash and cash equivalents**

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

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

### 2 Income from charitable activities

	<b>Unrestricted</b>		<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>General £</b>	<b>Restricted £</b>		
Building Fund	-	6	6	350
Donations	206,952	-	206,952	306,082
Gift Aid tax reclaimed	68,345	-	68,345	64,824
Other Income	90,257	-	90,257	9,702
Events Income	8,983	-	8,983	4,803
	374,537	6	374,543	385,761

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

### 3 Expenditure on charitable activities

	Unrestricted		
	General	Total	Total
	£	2022	2021
	£	£	£
Advertising and Promotion Costs	432	432	598
Wages and salaries	96,074	96,074	79,255
Staff training	162	162	73
Bank charges	676	676	652
Ministry Costs	21,141	21,141	96,552
Computers, IT Software and, Consumables	1,255	1,255	17,576
Other Ministry Expenses	65,486	65,486	-
Hospitality	86	86	557
Manse cost	29,659	29,659	30,732
Honorarium	12,700	12,700	4,500
Insurance	1,340	1,340	3,042
Legal and professional fees	5,369	5,369	1,860
Media ministry costs	18,687	18,687	-
Motor running expenses	2,649	2,649	1,605
Premises costs	-	-	315
Office and general administrative expenses	939	939	289
Printing, postage and stationery	112	112	35
Rent	38,243	38,243	-
Subscriptions	10,970	10,970	7,378
Sundry expenses	-	-	1,003
Telephone	1,950	1,950	2,248
Travel Expenses	2,656	2,656	373
Payroll Costs	-	-	212
Accountancy fees	578	578	-
Investment costs	20	20	-
Independent examiner's fee	2,000	2,000	1,500
Event Costs	6,334	6,334	-
Assistance to members in need	29,390	29,390	-
	348,908	348,908	250,355

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

### **4 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

**David Oluwatobilola Arayomi** received remuneration of £27,713 (2021: £27,644) during the year.

**Dr Sharon Stone** received honorarium of £7,000 (2021: £1,500) during the year.

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

### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 6 Fixed asset investments

	<b>2022</b>
	<b>£</b>
Other investments	<u>20,000</u>

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

### Other investments

	<b>Unlisted investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
Additions	20,000	20,000
At 31 March 2022	20,000	20,000
<b>Net book value</b>		
At 31 March 2022	20,000	20,000

### 7 Cash and cash equivalents

	<b>2022 £</b>	<b>2021 £</b>
Cash at bank	199,207	198,069

### 8 Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Accruals	2,000	1,500

### 9 Funds

	<b>Balance at 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers &amp; Prior period adj £</b>	<b>Balance at 31 March 2022 £</b>
<b>Unrestricted funds</b>					
General	184,889	374,537	(348,908)	(4,997)	205,521
<b>Restricted funds</b>	11,680	6	-	-	11,686
<b>Total funds</b>	196,569	374,543	(348,908)	(4,997)	217,207

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

	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers &amp; Prior period adj £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted</b>					
General	2,809	385,411	(250,355)	47,024	184,889
<b>Restricted</b>	11,330	350	-	-	11,680
<b>Total funds</b>	14,139	385,761	(250,355)	47,024	196,569

**LIGHT LONDON**

England & Wales - Charity number 1171102

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# Accounts

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Charity registration number: 1171102

# Light London

Annual Report and Financial Statements

for the Year Ended 31 March 2021

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## **Reference and Administrative Details**

### **Trustees**

Dr Sharon Stone

Miss Sandra Bryant

Greg Black

David Oluwatobilola Arayomi

Nicola Obianuju Ufomadu

### **Principal Office**

23 Green Lanes

Epsom

KT19 9TW

### **Charity Registration Number**

1171102

### **Independent Examiner**

Kolade Andrew Alli ACMA

Kare Financial Management Consultants Ltd

10 Gatcombe Gardens

West End

Hampshire

SO18 3NA

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### **Objectives and activities**

#### ***Public benefit***

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

The following activities summarised below took place during the financial period starting from the 1st of April 2020 to the 31st of March 2021

Last year was a very different year for the Church normal activities were not resumed due to the pandemic and the limitations, due to the guidelines we had to follow as a church. So it was not business as usual. There were no church gatherings for us, since we hold our gatherings in a school and were subsequently not able to have Church even in restricted numbers because the schools were all closed. So we created Cyber Church and have run and will continue to run an online church moving forward. From running Cyber Church came Bible Studies which has proved very successful. For both Cyber Church and Bible Study reaches a wider audience across the globe and I am sure we reach people that would have not actively attended a Church setting. Through this we have seen many come to know Jesus as their Lord and Saviour.

We continued to run the food bank last year, throughout the pandemic. It was a vital life line to many of the people in Newham and Stratford. We increased the volunteers in that area and saw many more people than usual come to the food bank for basic food and amenities.

As a church we continued meeting socially online running quizzes and New Comers classes. We also held a socially distanced Cross over service at a venue that was a 2000 seater.

We had 200 of our church turn up for the service. The rest of our congregants tuned in online. Plus on the financial side we were able to start claiming gift aid which greatly helped the Church in its community help programme. We opened a new bank account with Barclays Bank that better suited our needs as a Church and would help us in terms of the growth that is to come and the new building we are looking for

# Trustees' Report

Finally, although as a Church there has been many restraints on us, we have seen it as an opportunity to be more innovative and to reach people in a whole new way. So we have seen a growth in Church numbers and have developed a global platform that we would not have had if it was not for the pandemic.

The annual report was approved by the trustees of the charity on 26th July 2021 and signed on its behalf by:



.....  
Miss Sandra Bryant  
Trustee

## Statement of Trustees' Responsibilities

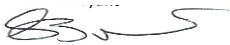
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26th July 2021 and signed on its behalf by:



.....  
Miss Sandra Bryant  
Trustee

## **Independent Examiner's Report to the trustees of Light London**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 13.

### **Respective responsibilities of trustees and examiner**

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

I report in respect of my examination of the Light London's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

1. accounting records were not kept in respect of Light London as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Kolade Andrew Alli ACMA

Kare Financial Management Consultants Ltd  
10 Gatcombe Gardens  
West End  
Hampshire  
SO18 3NA

26th July 2021

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

	Unrestricted	Restricted	Total	Total
Note	£	£	2021	2020
			£	£
<b>Income and Endowments from:</b>				
Charitable activities	385,411	350	385,761	217,130
<b>Expenditure on:</b>				
Charitable activities	(250,355)	-	(250,355)	(237,588)
Total expenditure	(250,355)	-	(250,355)	(237,588)
Net income/(expenditure)	135,056	350	135,406	(20,458)
Gross transfers between funds	47,024	-	47,024	30,062
Net movement in funds	182,080	350	182,430	9,604
<b>Reconciliation of funds</b>				
Total funds brought forward	2,809	11,330	14,139	4,535
Total funds carried forward	8 184,889	11,680	196,569	14,139


All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 8.

**(Registration number: 1171102)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand	6	198,069	15,639
<b>Creditors: Amounts falling due within one year</b>	7	(1,500)	(1,500)
<b>Net assets</b>		196,569	14,139
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		11,680	11,330
<b>Unrestricted income funds</b>			
Unrestricted funds		184,889	2,809
<b>Total funds</b>	8	196,569	14,139

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 26th July 2021 and signed on their behalf by:



.....  
Miss Sandra Bryant  
Trustee

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

## 1 Accounting policies

### Statement of compliance

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Basis of preparation

Light London 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.

### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

## Income and endowments

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Charitable activities

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

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

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Cash and cash equivalents**

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

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

### 2 Income from charitable activities

	<b>Unrestricted</b>		<b>Total 2021 £</b>	<b>Total 2020 £</b>
	<b>General £</b>	<b>Restricted £</b>		
Building Fund	-	350	350	34,485
Donations	306,082	-	306,082	181,024
Gift Aid tax reclaimed	64,824	-	64,824	-
Other Income	9,702	-	9,702	725
Retreat Income	-	-	-	896
Events Income	4,803	-	4,803	-
	385,411	350	385,761	217,130

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

### 3 Expenditure on charitable activities

	Unrestricted		
	General	Total	Total
	£	2021	2020
	£	£	£
Advertising and Promotion Costs	598	598	49
Wages and salaries	72,108	72,108	28,399
Staff NIC (Employers)	4,586	4,586	1,536
Staff pensions (Defined contribution) - pension scheme 1	2,561	2,561	592
Staff training	73	73	1,500
Bank charges	652	652	2,188
Ministry Costs	96,552	96,552	82,075
Computers, IT Software and, Consumables	17,576	17,576	435
Hire of Audio and Sound Equipment	-	-	516
Hospitality	557	557	7,745
Room and Space Rentals	-	-	5,352
Manse cost	30,732	30,732	30,806
Honorarium	4,500	4,500	-
Insurance	3,042	3,042	4,123
Legal and professional fees	1,860	1,860	13
Motor running expenses	1,605	1,605	4,192
Premises costs	315	315	839
Office and general administrative expenses	289	289	2,535
Printing, postage and stationery	35	35	1,590
Rent	-	-	19,954
Subscriptions	7,378	7,378	1,325
Sundry expenses	1,003	1,003	2,988
Telephone	2,248	2,248	168
Travel Expenses	373	373	9,199
Welfare	-	-	10,786
Worship Expenses	-	-	1,634
Payroll Costs	212	212	206
New building expenses	-	-	15,343
Independent examiner's fee	1,500	1,500	1,500
	250,355	250,355	237,588

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

### **4 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

**David Oluwatobilola Arayomi** received remuneration of £40,000

**Dr Sharon Stone** received honorarium of £1,500 (2020: £Nil) during the year.

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

### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 6 Cash and cash equivalents

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash at bank	198,069	15,639

### 7 Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	1,500	1,500

### 8 Funds

	<b>Balance at 1 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General	2,809	385,411	(250,355)	47,024	184,889
<b>Restricted funds</b>	11,330	350	-	-	11,680
<b>Total funds</b>	14,139	385,761	(250,355)	47,024	196,569
	<b>Balance at 1 April 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>					
General	4,535	182,645	(214,433)	30,062	2,809
<b>Restricted</b>	-	34,485	(23,155)	-	11,330
<b>Total funds</b>	4,535	217,130	(237,588)	30,062	14,139