

Charity No: 1174847

LIVING LIGHT MINISTRIES

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**MILLER & CO
CHARTERED ACCOUNTANTS
2 VICTORIA ROAD
HARPENDEN
AL5 4EA**

LIVING LIGHT MINISTRIES

**CONTENTS TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Page
1 Trustees annual report	1
2 Independent examiners report	7
3 Receipts & payments account	8
4 Statement of assest & liabilities	9

LIVING LIGHT MINISTRIES							
Trustees' Annual Report for the period							
		Period start date			Period end date		
From		01	October	2021	To		30 September 2022

Section A
Reference and administration details

Charity name	LIVING LIGHT MINISTRIES
Other names charity is known by	
Registered charity number (if any)	1174847
Charity's principal address	Trinity Road
	Luton
	Bedfordshire
	LU3 1TR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Benjamin Ben Mahendran	Chairman		
2	Jeyasudha Suthakaran			
3	Mehanathan Abraham			
4	Sarah Miruna Ben Mahendran			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	Appointed by trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Summary of the objects of the charity set out in its governing document

THE PURPOSES OF THE CIO ARE: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN LUTON AND THE SURROUNDING NEIGHBOURHOOD; AND 2. SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Less

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity held regular church meetings and services to preach the gospel of Jesus Christ and also held bible study groups. These services were carried out both in physical churches and also online.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the guidance published by the Charity Commission, including public benefit guidance.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity has maintained its member base and saw regular visitors to its church service and activities

The charity ran its Mission Camp again this year.

The charity has established a building fund with a view to raise money so it can acquire its own church premises.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity has established a restricted reserve to save money towards acquiring its own church premises in the future.

The charity would like to build its general reserves to around 3 months of operating expenditure but this has not been achieved at present.

Details of any funds materially in deficit

Unrestricted Fund (this is due to Bounce Back Bank Loan Funding being repaid over 5 years)

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F


Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Benjamin Ben Mahendran	
Position (eg Secretary, Chair, etc)	Trustee	
Date	04.08.2023	

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LIVING LIGHT MINISTRIES**

7

I report to the trustees of Living Light Ministries on my examination of the accounts of the charity for the year ended 30 September 2022 which are set out on pages 8 to 9.

Responsibilities and Basis of Report

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

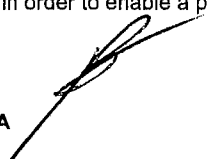
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;

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.



**R A Cox FCA
Miller & Co
Chartered Accountants
2 Victoria Road
Harpenden
AL5 4EA**

05 August 2023

LIVING LIGHT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
Receipts					
Tithes and offerings	30,208	-	-	30,208	22,241
Revival camp	4,821	-	-	4,821	-
Other donations	3,000	500	-	3,500	4,035
Gift aid refunds	-	-	-	-	9,754
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	38,029	500	-	38,529	36,030
Asset and investment sales,					
Interest received	-	5	-	5	1
	-	-	-	-	-
Sub total	-	5	-	5	1
Total receipts	38,029	505	-	38,534	36,031
Payments					
Revival camp	4,416	-	-	4,416	-
Telephone, internet & computer	2,208	-	-	2,208	2,316
Rent	6,910	-	-	6,910	6,711
Travel & hotels	1,569	-	-	1,569	3,028
Sundry	448	-	-	448	770
General donations (guest speakers)	2,100	-	-	2,100	2,250
Covid support donations	1,042	-	-	1,042	3,618
Insurance	334	-	-	334	-
Printing postage & stationery	704	-	-	704	405
Motor & fuel	4,346	-	-	4,346	4,658
Music & media	4,635	-	-	4,635	4,651
Pastors allowance	2,738	-	-	2,738	3,640
Welfare refreshments	3,261	-	-	3,261	1,186
Accountancy	-	-	-	-	1,200
Church repairs & maintenance	1,022	-	-	1,022	1,867
Mission expenses	140	-	-	140	1,035
Wages & pension	13,834	-	-	13,834	1,423
Loan interest	1,296	-	-	1,296	-
Legal expenses	-	-	-	-	1,500
Sub total	51,003	-	-	51,003	40,258
Asset and investment purchases,					
Audio & computer equipment	3,002	-	-	3,002	1,297
Bank loan repaid	12,704	-	-	12,704	935
Camp loan repaid	-	-	-	-	-
Sub total	15,706	-	-	15,706	2,232
Total payments	66,709	-	-	66,709	42,490
Net of receipts/(payments)	28,880	505	-	28,175	6,459
Transfers between funds	200	200	-	-	-
Cash funds last year end	33,105	10,269	-	43,374	49,833
Cash funds this year end	4,225	10,974	-	15,199	43,374

LIVING LIGHT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 SEPTEMBER 2022

9

Categories
Cash funds

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Cash at Bank	4,225	10,974	-
	-	-	-
	-	-	-
Total cash funds	4,225	10,974	

Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

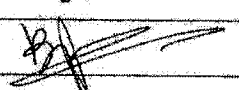
Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Audio & computer equipment	Unrestricted	10,945	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Bank loan	Unrestricted	36,359	
Expenses to be paid	Unrestricted	3,158	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Benjamin Ben Mahendran	04.08.2023