

Charity No: 1174847

LIVING LIGHT MINISTRIES

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**MILLER & CO
CHARTERED ACCOUNTANTS
5 IMPERIAL COURT, LAPORTE WAY
LUTON
LU4 8FE**

LIVING LIGHT MINISTRIES

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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LIVING LIGHT MINISTRIES

Trustees' Annual Report for the period

		Period start date			Period end date		
		01	October	2022	30	September	2023

From

To

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)

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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.

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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

29.07.2024

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

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I report to the trustees of Living Light Ministries on my examination of the accounts of the charity for the year ended 30 September 2023 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
5 Imperial Court, Laporte Way
Luton
LU4 8FE**

29 July 2024

LIVING LIGHT MINISTRIES
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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	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	32,876	5,060	-	37,936	30,208
Revival camp	2,600	-	-	2,600	4,821
Other donations	-	-	-	-	3,500
Gift aid refunds	13,682	-	-	13,682	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	49,158	5,060	-	54,218	38,529
Asset and investment sales,					
Interest received	-	94	-	94	5
	-	-	-	-	-
Sub total	-	94	-	94	5
Total receipts	49,158	5,154	-	54,312	38,534
Payments					
Revival camp	5,575	-	-	5,575	4,416
Telephone, internet & computer	998	-	-	998	2,208
Rent	8,480	-	-	8,480	6,910
Travel & hotels	499	-	-	499	1,569
Sundry	581	-	-	581	448
General donations (guest speakers)	2,100	-	-	2,100	2,100
Donations & support	1,710	-	-	1,710	1,042
Insurance	716	-	-	716	334
Printing postage & stationery	699	-	-	699	704
Motor & fuel	3,902	-	-	3,902	4,346
Music & media	1,651	-	-	1,651	4,635
Pastors allowance	-	-	-	-	2,738
Welfare refreshments	3,036	-	-	3,036	3,261
Accountancy	1,236	-	-	1,236	-
Church repairs & maintenance	726	-	-	726	1,022
Mission expenses	-	-	-	-	140
Wages & pension	9,761	-	-	9,761	13,834
Loan interest	791	-	-	791	1,296
Bank charges	10	-	-	10	-
Sub total	42,471	-	-	42,471	51,003
Asset and investment purchases,					
Audio & computer equipment	-	-	-	-	3,002
Bank loan repaid	7,759	-	-	7,759	12,704
	-	-	-	-	-
Sub total	7,759	-	-	7,759	15,706
Total payments	50,230	-	-	50,230	66,709
Net of receipts/(payments)	- 1,072	5,154	-	4,082	- 28,175
Transfers between funds					
Cash funds last year end	4,225	10,974		15,199	43,374
Cash funds this year end	3,153	16,128		19,281	15,199

LIVING LIGHT MINISTRIES
STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 SEPTEMBER 2023

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Categories

Cash funds

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Cash at Bank	3,153	16,128	-
	-	-	-
	-	-	-
Total cash funds	3,153	16,128	-

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	10,946	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Bank loan	Unrestricted	28,601	
Expenses to be paid	Unrestricted	2,372	
		-	
		-	
		-	

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

Signature

Print Name

Date of approval



Benjamin Ben Mahendran

29.07.2024