

The Life and Light Missions

Scotland · Charity number SC045694

Details

Status	Active
Legal form	Unincorporated association
Registered	2015-06-12
Register	View on the OSCR register

Contact

Address 16 Foxborough Close
Slough
Berkshire
SL3 8PU

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of religion'

Beneficiaries: 'Children or young people','Older People','People with a particular ethnic or racial origin'

Objectives: To advance education and to advance the Christian religion, primarily, but not exclusively for Romany Gypsies and travellers in the United Kingdom and overseas.

Geography

- **Main operating location:** Outwith Scotland
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£921,346	£654,283	-	0
2024-06-30	£907,415	£650,984	-	0
2023-06-30	£763,900	£730,111	-	0
2022-06-30	£737,979	£486,651	-	0
2021-06-30	£597,845	£338,489	-	0

The Life and Light Missions

Scotland - Charity number SC045694

Accounts

REGISTERED CHARITY NUMBER: 1046401
Scottish Charity Number: SC045694

Report of the Trustees and
Audited Financial Statements for the Year Ended 30 June 2025
for
The Life and Light Missions

The Life and Light Missions

Contents of the Financial Statements for the Year Ended 30 June 2025

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The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

The trustees have pleasure in presenting this report and the financial statements of the charity for the year ended 30 June 2025.

OBJECTIVES AND ACTIVITIES

A summary of the objects of the charity as set out in its governing document

The principal object of the charity is to advance education and the Christian Religion, primarily, but not exclusively to Romany gypsies and traveller in the United Kingdom and Overseas.

The charity aims to increase the number of ministers, provide equipment and counselling, and purchase and maintain functional property in furtherance of the charitable objectives.

The churches of the charity are operated by ministers and elders on a volunteer basis and the Trustees would like to acknowledge and thank them for their crucial role in the success of the charity.

The charity's aims including the changes or differences it seeks to make through its activities and the public benefit that is provided

- 1) To inspire and encourage members in the Christian faith and bring them closer to God.
- 2) Through teaching and by example, and through the power of the Holy Spirit, to bring others into a loving relationship with God, so that they can be the persons God intended them to be.

Each year the trustees review our activities to ensure they continue to reflect our aims and objectives. In carrying out this review the trustees have considered the Charity Commissions public guidance on public benefit.

Personnel

Missionaries serving with the mission in UK and internationally at 30 June 2025 were:-

	Home	
National	Ministers	Fellows
UK	97	300
Europe	10	20
US	2	10
	<hr/>	<hr/>
	109	330
	<hr/>	<hr/>

Home members missionaries include all those involved in a home ministry or office role within a national section of the Mission. The Life and Light Missions are based in countries such as Ireland and UK. A significant number of other volunteers have also been involved with practical projects or helping out in National Offices. Recruitment and raising support by missionaries continue to be major challenges in the present economic climate.

The work across the globe is supported by all members of the Spiritual Executive Committee and they encourage and aid members who act to recruit people, encourage prayers and develop financial resources. Churches across UK have continued to strengthen their activities during 2024/25 and it has been encouraging to see new candidates and recruits. Efforts continue towards developing and sending sections in Moldova and Ireland.

The Life and Light Missions

Report of the Trustees
for the Year Ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

A review of charitable activities undertaken by the charity

The main areas of The Life and Light Missions' activities are church planting, foreign missions, home missions, bible school, bible seminars and humanitarian work.

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

FINANCIAL REVIEW

Financial review of key expenses

Conferences, ministry support and educational training and teaching activities

The increase in incoming resources in the year has enabled us to grow our programme in organising regular conferences along with the ministry support, seminars, holding educational training and teaching. During 2024/25 we managed to spend £150,388 on conferences & £69,660 on ministry resources and £2,480 on our education, training and teaching and £6,020 on books and bibles. As hoped, we continued to offer a number of opportunities for members to be active in the community. Where The Mission was able and considered appropriate, various activities were organised and support groups were aided to cater for the needs of the community. Various events were held during the year to which members were invited. The Mission also played an active part within the life of Churches and interesting programme of events was held. The Church continues to engage with others as part of our witness by offering periodical programmes and continues to be involved in Mission's activities locally, nationally and internationally.

Mission/Outreach

The Gospel message was preached and taught by various guest speaker and other delegates from UK and abroad by way of holding Sunday Gatherings, Gospel music, Programmes and Debates. Through these events at the Charity's conventions and missions, many people have come to knowledge of the Christian faith and experienced positive changes to their lives. We believe everyone has a role to play in mission and outreach by:

- Encouraging people to make the most of mission opportunities in the community and in their daily lives.
- Supporting those who are called to undertake local, national or international missions.
- Providing training opportunities.
- Providing opportunities to share relevant testimonies to encourage others.

There is an effective Youth Ministry with a strong focus on the engagement of young people in church activities.

Buildings

One of the key expenditure consists of the general maintenance and operational costs associated with its church buildings in UK to accommodate public worship. Our aim is for the buildings to be an asset valued by both church and community and to develop an attractive building to cater for a wide range of activities and to accommodate growth.

Other - support activities

Historically another key expenditure for the church is the transportation service it provides. Most branches operate a minibus for feeding homeless street people through various mission events in UK. It is also used to enable vulnerable members and non-members to be transported to services and events, in particular children, young people and the elderly.

The promotion of good relations between diverse communities underpins the Christian values of the church and is effected through the activities it organises and delivers. It has undertaken a range of promotional activities to increase public awareness of its mission and services. A website is constantly under development. Through its various activities, the church endeavours to make a spiritual, social, and moral difference to the lives of individuals, and the community it serves.

The specific cost of generating other fund was £nil.

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

The trustees would like to express their sincere thanks to all supports and volunteers for their commitment to the work of The Life and Light Missions.

Financial review of income activities

As a religious voluntary organisation the charity's main source of funding are through its members' offerings and fund raising events such as Gospel Concerts, Special programmes, Conventions and personal gifts and donations. Mass collections of offerings and donations continued to be an important way for the benefactors to give support to The Life & Light Missions.

	2025		2024	
Collections	£	921,106	£	907,180
Value of charitable expenditures	£	654,283	£	650,984
Collection/charitable costs %	%	141%		139%
Value of publicity and outreach	£	13,048	£	25,377
Value of the churches upkeep	£	23,610	£	44,961

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

FINANCIAL REVIEW

Policies on reserves

The trustees have established a general reserve policy and regularly review the charity's activities to continue and maximise its activities and the value of income.

The trustees review the charity's reserves policy every year, ensuring a balance between spending on the immediate needs of its operations and setting aside a reserve to protect the charity. (See note 14)

The designated funds of £500,000 (2024: £500,000) represent unrestricted monies that the trustees have designated for specific purposes. The level of the unrestricted general reserves has provided some protection and would allow time to adjust to changing financial circumstances. This has limited the risk to service provision from operating deficits or an unexpected expenditure.

The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account

The current Rules and Constitution are silent on the investment powers of the committee, but it has long been the practice of the committee to place surplus funds not needed for immediate expenditure, as short term cash deposits with its bankers.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 16 to 19 and notes to the financial statements on page 20 to 31. 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The year under review was encouraging given the difficult economic conditions. The figures reflect both the strength of support from the community of Great Britain and success in our strategy of raising increasing amounts of funding. The Statement of Financial Activities show total incoming resources for the year of a revenue nature of £921,346 (2024: £907,415) and total outgoing resources of £654,283 (2024: £650,984) resulting in a net surplus/(deficit) of £267,063 (2024: £256,431). The breakdown of the total expenditure is analysed in notes 4 and 5 of the financial statements.

The total retained reserves at the year end stand at £4,342,457 (2024: £4,075,394).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

FUTURE PLANS

The trustees encourage Missions' growth and ministers will continue to be circulated in order to identify those that would benefit from its help.

The trustees hope to increase fund raising in the future by increasing the number of outdoor missions. They also hope to continue expansion into Moldova, Australia, Central Asia and Eastern Europe over the coming years. The trustees have continued to extend the charity's activities in Ireland as was drawn out in the detailed implementation strategy for the ensuing years:

- The development of visionary leadership and networks and programmes to support the development of educational leaders.
- Continued discussion with ministers including over arrangements for academy conversions and other collaborative arrangements.
- Improved and new relationships with ministers, ensuring input into a wide range of policy areas.
- Support for individual dioceses in strategic development.
- Support for pastors to develop their structures and services.
- Supporting training school to provide training and professional development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of the Governing Document and constitution of the charity

The Life and Light Missions is a registered Charity and formed under Deed of Trust dated 3 May 1995.

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed by the Executive Committee on an as and when required basis and the maximum numbers of members of the Executive Council shall be 10.

At each Annual General Meeting one third of the members of the Executive Committee, or the number nearest to one third shall retire but shall retain office until the end of the meeting. The retiring members shall be those who have been longest in office since their last election but as between members who have been in office the same length of time those to retire shall (unless they otherwise agree amongst themselves) be decided by lot. Retiring members shall be eligible for re-election. The Mission may at an Annual General Meeting fill vacancies in the Executive Committee by electing persons thereto.

Nominations for Honorary Officers and other members of the Executive Committee signed by a member of the Mission and by the person nominated to indicate willingness to serve must be received by the Honorary Secretary at least 21 days before the Annual General Meeting provided that if no nomination is so received for any vacancy a nomination made at the Annual General Meeting for that vacancy shall be valid.

The Executive Committee may from time to time appoint a member or person willing to become a member of the Mission as a member of the Executive Committee to fill a casual vacancy or by way of addition to the Executive Committee provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his office only until the end of the next Annual General Meeting.

The Executive Committee may from time to time co-opt additional members onto the Executive Committee notwithstanding that the prescribed maximum is exceeded provided that the number of co-opted members shall not exceed one third of the total number of members of the Executive Committee in accordance with the maximum limit of members as stated earlier.

Co-opted members shall be entitled to vote at meetings of the Executive Committee. They shall hold office only until the end of the next Annual General Meeting when they shall cease to be members of the Executive Committee but may at the discretion of the Executive Committee and subject to the provisions of this clause be co-opted for a further period of service.

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisational structure of the charity and how decisions are made

The Life and Light Missions and its trustees are premised and administered by a Spiritual Executive Committee comprising of community elders. Trustees are appointed by the Spiritual Executive Committee members and are responsible for overseeing the accounts and financial resources of the charity. Trustees are entrusted with the responsibility of making decisions for the charity based upon consultation and majority consent of the members of the Spiritual Executive Committee.

The trustees give their time voluntarily and receive no private benefits from the Charity. However, no member of the Executive Committee shall supply or be directly interested in the supply of goods or services to the Mission except by way of free gift or on a basis which shows no profit or gain directly or indirectly to the member concerned provided that this clause shall not apply to:

- (a) The repayment to members of the Executive Committee of reasonable out of pocket expenses.
- (b) A member who holds not more than one hundredth part of the capital of a company supplying goods or services to the Mission.
- (c) A member who is an official of a Bank at which funds of the Mission are deposited.
- (d) A member who prior to his election or appointment was already carrying on the business of supplying goods or services to the organisation at a price not exceeding the fair market price and on normal trade terms; but the member shall absent himself from any meeting during the discussion of such business and shall refrain from voting on the matter.

Induction and training of new trustees

Newly appointed Trustees are routinely inducted; this includes meeting with the existing Trustees.

The major risks to which the charity is exposed, reviews and systems to mitigate

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The trustees are of the opinion that the charity is not exposed to any major uninsured risks as it has a strong cash reserve position and are dependent for funding only on its churches' members which is growing.

The trustees regularly review the operations of the charity including any changes to the service delivery to identify key risks against the cover provided by the current insurance policies which are then re-negotiated if required to ensure adequacy of cover.

The Charity is reliant upon our community's regular donations. An economic downturn could have a direct impact on our donors' ability to continue its support. The economic and political landscape is uncertain and could have a significant impact on cash use of the Charity. Trustees therefore aim to keep abreast of economic conditions both in the UK and abroad. Overheads are carefully monitored to ensure that resources are used effectively.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The Life and Light Missions

Report of the Trustees
for the Year Ended 30 June 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number : 1046401

Scottish Charity Number: SC045694

Principal address

The Chimes
Green Road
Egham
TW20 8QP

Trustees

Mr J Boyd Chairman
Mr J Mitchell Vice Chairman
Mr S Smyth (resigned 7.8.25)
Mr G Smith

Spiritual executive committee

Mr J Boyd
Mr S Smith
Mr S Lee
Mr G Smith
Mr R Price
Mr N Price
Mr A Stephenson
Mr J Friend
Mr L Mulvanny

Secretary and Treasurer

Mr J Mitchell

Auditors

Sanjay Anand FCCA (Senior Statutory Auditor)
Waterfords Europe Limited t/a Jon Avol Waterfords
204 Field End Road
Eastcote
Middlesex
HA5 1RD

Solicitors

E A Neary Ltd
119A Guildford Street
Chertsey
Surrey
KT16 9AL

The Life and Light Missions

Report of the Trustees for the Year Ended 30 June 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
1 Churchill Place
London E14 5HP

Bank of Scotland Plc
The Mound
Edinburgh, EH1 1YZ

Royal Bank of Scotland Plc
36 St Andrew Square
Edinburgh, EH2 2YB

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT ON PUBLIC BENEFIT

The board believe that the charity's planting and associated activities advance religion by expressing God's concern for the spiritual and physical needs of all people. Our activities provide a means by which people of any faith, or none, can gain an awareness of Christian belief and lifestyle and can gain support and assistance to deal with difficulties or pressures they may be facing in everyday life whether that be spiritual needs, health issues, educational requirements, family issues or personal problems. Our church related activities bring us into contact with all the people in and around the communities where we are located and we provide guidance, assistance and comfort to all people irrespective of their social, economic, ethnic or religious background.

The objective and activities and achievement section of this report has set out the activities which the Charity undertakes for the public benefit. The Executive Committee confirms that it has complied with the duty in respect of section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the commission in determining the activities undertaken by the charity.

ENVIRONMENTAL POLICY

The Charity believes that protection of the environment is an integral part of good Missions' practice. The Charity is committed to its responsibility for minimising the environmental impacts of its operations and will continuously aim to improve its environmental performance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The Life and Light Missions

Report of the Trustees
for the Year Ended 30 June 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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 board of trustees on 30 April 2026 and signed on its behalf by:

Mr J Mitchell - Trustee

A handwritten signature in black ink, appearing to read 'J Mitchell', is written over a long, thin, curved horizontal line that serves as a signature bar.

Report of the Independent Auditors to the Trustees of
The Life and Light Missions

Opinion

We have audited the financial statements of The Life and Light Missions (the 'charity') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of
The Life and Light Missions

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
The Life and Light Missions

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism through the audit and we also;

- Identify and assess the risks of material misstatements of the financial statements , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error. As fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of the internal control.
- Obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of director's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern and report appropriate disclosures in the accounts or in our audit report.
- Evaluate the appropriate presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.
- Evaluated the conduct of operations in relation to laws and other regulations including but not limited to, intellectual property, commercial trading, data protection, money laundering, and employment. Our evaluation took account of whether any non-compliance would have a material effect on the financial statements.

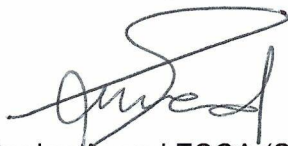
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
The Life and Light Missions

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Sanjay Anand FCCA (Senior Statutory Auditor)
Waterfords Europe Limited t/a Jon Avol Waterfords
204 Field End Road
Eastcote
Middlesex
HA5 1RD

30 April 2026

The Life and Light Missions

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	921,106	-	921,106	907,180
Investment income	3	240	-	240	235
Total		<u>921,346</u>	<u>-</u>	<u>921,346</u>	<u>907,415</u>
EXPENDITURE ON					
Charitable activities					
Charitable activity	4	654,283	-	654,283	650,984
NET INCOME		<u>267,063</u>	<u>-</u>	<u>267,063</u>	<u>256,431</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		4,065,647	9,747	4,075,394	3,818,963
TOTAL FUNDS CARRIED FORWARD		<u><u>4,332,710</u></u>	<u><u>9,747</u></u>	<u><u>4,342,457</u></u>	<u><u>4,075,394</u></u>

CONTINUING OPERATIONS


All income and expenditure has arisen from continuing activities.

The Life and Light Missions

Balance Sheet
30 June 2025

	Notes	30.6.25 £	30.6.24 £
FIXED ASSETS			
Tangible assets	9	3,056,279	2,571,599
CURRENT ASSETS			
Debtors	10	48,124	38,384
Cash in hand	11	1,329,179	1,513,336
		1,377,303	1,551,720
CREDITORS			
Amounts falling due within one year	12	(91,125)	(47,925)
		1,286,178	1,503,795
NET CURRENT ASSETS			
		4,342,457	4,075,394
TOTAL ASSETS LESS CURRENT LIABILITIES			
		4,342,457	4,075,394
NET ASSETS			
FUNDS			
	14		
Unrestricted funds:			
General fund		3,832,710	3,565,647
Designated Fund		500,000	500,000
		4,332,710	4,065,647
Restricted funds		9,747	9,747
TOTAL FUNDS		4,342,457	4,075,394

The financial statements were approved by the trustees and signed by the Board of Trustees and authorised for issue on 30 April 2026 and were signed on its behalf by:


 Mr J Mitchell - Trustee

The Life and Light Missions

Cash Flow Statement
for the Year Ended 30 June 2025

Notes	30.6.25 £	30.6.24 £
Cash flows from operating activities		
Cash generated from operations 1	387,412	371,710
	387,412	371,710
Cash flows from investing activities		
Purchase of tangible fixed assets	(573,049)	(396,659)
Sale of intangible fixed assets	-	(16,805)
Sale of tangible fixed assets	1,438	18,156
Sale of heritage assets	(198)	-
Interest received	240	235
	(571,569)	(395,073)
Change in cash and cash equivalents in the reporting period		
	(184,157)	(23,363)
Cash and cash equivalents at the beginning of the reporting period	1,513,336	1,536,699
Cash and cash equivalents at the end of the reporting period	1,329,179	1,513,336

The notes form part of these financial statements

The Life and Light Missions

Notes to the Cash Flow Statement
for the Year Ended 30 June 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.6.25 £	30.6.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	267,063	256,431
Adjustments for:		
Depreciation charges	88,171	79,633
(Profit)/loss on disposal of fixed assets	(1,042)	15,947
Interest received	(240)	(235)
Increase in debtors	(9,740)	(16,066)
Increase in creditors	43,200	36,000
Net cash provided by operations	<u>387,412</u>	<u>371,710</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24 £	Cash flow £	At 30.6.25 £
Net cash			
Cash at bank and in hand	1,513,336	(184,157)	1,329,179
	<u>1,513,336</u>	<u>(184,157)</u>	<u>1,329,179</u>
Total	<u>1,513,336</u>	<u>(184,157)</u>	<u>1,329,179</u>

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The particular accounting policies adopted are set out below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Unrestricted income is available for expenditure approved by the Trustees. Restricted income is available for expenditure in accordance with the purpose specified by the donor.

Income is credited to the Statement of Financial Activities when entitlement is certain, receipt is probable and the amount can be reliably measured. In respect of grant income from individual and other institutional donors, entitlement is obtained when only administrative requirements exist and all disbursement and other entitlement conditions are satisfied. Legacies are included in the Statement of Financial Activities at the earlier of receipt and the date the estate accounts are approved or a distribution authorised by the executors. Donations from supporters are accounted for when received.

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Going concern basis

Having reviewed the financial position and future expectations for the charity, the Trustees have identified no material uncertainties related to events or conditions that might cast significant doubt on the charity's ability to continue for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

Cash and cash equivalents

Cash and cash equivalents include deposits repayable on demand without penalty. Short term money market deposits, and fixed term cash deposits which do not meet this criterion are held under current assets as short term deposits. Cash and bank deposits are stated at the cash amount.

The Life and Light Missions

Notes to the Financial Statements - continued for the Year Ended 30 June 2025

1. **ACCOUNTING POLICIES - continued**

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Depreciation is computed based on the best estimate of the useful economic lives of the relevant assets and their ultimate residual value.

Church properties are held for the use of the church benefactors and included the direct expenditure on the management of the church.

Where the trustees consider that the expected useful life of freehold land and buildings is in excess of 50 years and the carrying value in the financial statements is not more than the estimated recoverable amount, no depreciation is charged.

Any expense for fixed assets below £250 have been expended during the year.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and Building and Improvements	2% straight line on buildings only
Leasehold Building - Long	2% on cost
Church Equipment	20% on cost and 5% on Cost
Motor Vehicles	20% on cost

Taxation

The Life and Light Missions is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities as its income falls within the exemptions available to registered charities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The designated funds represent unrestricted monies that the trustees have designated for specific purposes

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grants

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

Foreign currency translation

Monetary assets and liability denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the statement of financial activities.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period or, in the period of the revision and future periods, if the revision affects the current and future periods. In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Operating lease

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Stocks

The cost of publications and other promotional and educational material is written off in the period in which it is incurred.

Financial instruments

The charity has financial assets and financial liabilities of that qualify as basic financial instruments. Financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held comprise cash at bank and in hand, short term cash deposits and the Charity's debtors excluding prepayments. Financial liabilities held comprise the short and long term creditors excluding deferred income.

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES - continued

Donated services

At times Ministers and Members undertake activities of repairs and maintenance work at various churches. They pay for such activities out of their own pockets and are free of charge for the church.

2. DONATIONS AND LEGACIES

Voluntary income:	30.6.25	30.6.24
	£	£
Offerings, donations and gifts - individuals	921,106	907,180
	921,106	907,180
	921,106	907,180

In 2025, of the total income sum of £921,106 was income from unrestricted funds, and £nil was income from restricted funds.

3. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Bank interest receivable	240	235
	240	235
	240	235

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activity	247,809	406,474	654,283
	247,809	406,474	654,283
	247,809	406,474	654,283

Overseas missions payments are made to third parties for furtherance of Christian faith and as a donations to needy.

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

5. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Charitable activity	50,322	587	310,106	45,459	406,474
Geographical analysis of support costs				30.6.25 £	30.6.24 £
United Kingdom				393,984	401,715
Europe				12,490	-
				<u>406,474</u>	<u>401,715</u>

Support costs, included in the above, are as follows:

	30.6.25 Charitable activity £	30.6.24 Total activities £
Fellowship for communities - Transport	16,527	22,584
Fellowship for communities - Catering	13,734	18,023
Fellowship for communities - Functions	7,164	6,374
Overseas missions/donations	12,490	-
Postage	407	1,451
Bank charges and interest paid	587	739
Rent and rates	835	5,590
Light and heat	140,769	90,907
Churches repairs and maintenance	23,610	44,961
Insurance and water	53,482	43,379
Telephone and internet	2,724	2,596
Foreign exchange realised (gain)/loss	1,557	(79)
Depreciation of tangible fixed assets	88,171	79,633
Loss on disposal of long leasehold property	-	16,805
Profit on disposal of motor vehicle	(1,240)	(858)
Loss on disposal of church equipment	198	-
Audit fees	7,200	6,000
Auditors' remuneration for non audit work	-	30,000
Legal and professional	38,259	33,610
	<u>406,474</u>	<u>401,715</u>

The Life and Light Missions

Notes to the Financial Statements - continued for the Year Ended 30 June 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

During the year ended 30 June 2025, trustees were reimbursed expenses of £nil (2024: £nil) incurred on behalf of the charity.

7. STAFF COSTS

No salaries or wages have been paid to employees, including the member of the committee, during the year. There are no employees with emoluments above £60,000 p.a.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	907,180	-	907,180
Investment income	235	-	235
Total	907,415	-	907,415
EXPENDITURE ON			
Charitable activities			
Charitable activity	650,984	-	650,984
NET INCOME	256,431	-	256,431
RECONCILIATION OF FUNDS			
Total funds brought forward	3,809,216	9,747	3,818,963
TOTAL FUNDS CARRIED FORWARD	4,065,647	9,747	4,075,394

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. TANGIBLE FIXED ASSETS

	Freehold Land and Building and Improvements £	Church Equipment £	Motor Vehicles £	Totals £
COST				
At 1 July 2024	2,760,105	451,293	154,081	3,365,479
Additions	482,440	74,059	16,550	573,049
Disposals	-	(14,910)	(2,500)	(17,410)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2025	3,242,545	510,442	168,131	3,921,118
DEPRECIATION				
At 1 July 2024	366,691	297,014	130,175	793,880
Charge for year	51,886	23,448	12,837	88,171
Eliminated on disposal	-	(14,712)	(2,500)	(17,212)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2025	418,577	305,750	140,512	864,839
NET BOOK VALUE				
At 30 June 2025	<hr/> <hr/> 2,823,968	<hr/> <hr/> 204,692	<hr/> <hr/> 27,619	<hr/> <hr/> 3,056,279
At 30 June 2024	<hr/> <hr/> 2,393,414	<hr/> <hr/> 154,279	<hr/> <hr/> 23,906	<hr/> <hr/> 2,571,599

In 2013, the charity acquired a heritage property, Union Street, Willenhall for a consideration of £11,875. The property is depreciated in line with the charity's accounting policy.

The freehold land, buildings and improvements comprises of various church premises situated in United Kingdom. Church equipment comprises the amplification system, church chairs and other hall assets.

The charity had vested the following title deeds of its buildings to the trustees:

- The building at Instone Terrace, Askern, Doncaster in the name of its trustees J Boyd, J Mitchell, H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12), as a custodian of the property on behalf of The Life & Light Missions.
- Halliwell Chapel at Bolton in the name of its trustees J Boyd, J Mitchell and S Smyth, as a custodian of the property on behalf of The Life & Light Missions.
- The Seion Methodist at Chapel High Street, Connahs Quay in the name of its trustees J Boyd, H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12) and ex spiritual executive committee members D A Jones and F Scarrett as a custodian of the property on behalf of The Life & Light Missions.
- The 59 Parkgate, St Hildas Church, Darlington in the name of its trustees J Boyd, H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12) and ex spiritual executive committee members D A Jones, F Scarrett and T Wilson as a custodian of the property on behalf of The Life & Light Missions.

The Life and Light Missions

Notes to the Financial Statements - continued for the Year Ended 30 June 2025

9. TANGIBLE FIXED ASSETS - continued

- The Lanes End Evangelical Church, Langlands Drive, Dartford in the name of its trustees J Boyd, H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12) and ex spiritual executive committee members D A Jones and F Scarrett as a custodian of the property on behalf of The Life & Light Missions.
- 140 Haydock Street Newton le Willows in the name of its trustee H Clee (resigned on 15.2.12), as a custodian of the property on behalf of The Life & Light Missions.
- The Rampton Free Church at Mission Hall, High Street, Rampton in the name of its trustees J Boyd, J Mitchell and S Smyth, as a custodian of the property on behalf of The Life & Light Missions.
- The property at Bradwell, Sandbach in the name of its trustees H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12), as a custodian of the property on behalf of The Life & Light Missions.
- The property at the Wesleyan Chapel, High Street in the name of its trustees J Boyd, H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12) and ex spiritual executive committee members D A Jones and F Scarrett, as a custodian of the property on behalf of The Life & Light Missions.
- The Church of St Stephen, Iver, Slough in the name of its trustees J Boyd, J Mitchell, H Ward (resigned on 11.11.10) and H Clee (resigned on 15.2.12), as a custodian of the property on behalf of The Life & Light Missions.
- New Union Street, Willenhall in the name of its trustees J Boyd, J Mitchell and S Smyth as a custodian of the property on behalf of The Life & Light Missions.
- Rugeley Community Church, Frank Rogers Walk, Rugeley in the name of its trustees J Boyd, J Mitchell and S Smyth as a custodian of the property on behalf of The Life & Light Missions.
- Guyhirn Village Hall, High Road, Guyhirn, Wisbech in the name of its trustees J Boyd, J Mitchell and G A Smith as a custodian of the property on behalf of The Life & Light Missions.
- Land at Union Street, Willenhall in the name of Trustees J Boyd, J Mitchell, G A Smith and S Smyth as a custodian of the property on behalf of The Life & Light Missions.
- Bethesda Evangelical Church, Malvern Road, Swindon in the name of Trustees J Boyd, J Mitchell, G A Smith and S Smyth as a custodian of the property on behalf of The Life & Light Missions.
- The property at 7 Natal Place, Cowdenbeath in the name of Trustees J Boyd, J Mitchell, G A Smith and S Smyth as a custodian of the property on behalf of The Life & Light Missions.
- Bathafarn Methodist Church, Talwrn Road, Coedpoeth, Wrexham in the name of its trustees J Boyd, J Mitchell, G A Smith and S Smyth as a custodian of the property on behalf of The Life & Light Missions.

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. TANGIBLE FIXED ASSETS - continued

- Bethany Church, Meadowsweet Avenue, Bristol in the name of Trustees J Boyd, J Mitchell, G A Smith and SSmyth as a custodian of the property on behalf of The Life & Light Missions.

- Church of Christ, Earlestown, Newton-le-Willows in the name of Trustees J Boyd and J Mitchell as a custodian of the property on behalf of The Life & Light Missions.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Other debtors	15,564	-
Prepayments	32,560	38,384
	48,124	38,384
	48,124	38,384

11. CASH IN HAND

	General fund	Restricted Funds	30.6.25 Total funds	30.6.24 Total funds
	£	£	£	£
Cash at bank and in hand	1,321,816	7,363	1,329,179	1,513,336
Total	1,321,816	7,363	1,329,179	1,513,336
	1,321,816	7,363	1,329,179	1,513,336

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Trade creditors	11,925	11,925
Other creditors	79,200	36,000
	91,125	47,925
	91,125	47,925

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	30.6.25 Total funds	30.6.24 Total funds
	£	£	£	£
Fixed assets	3,053,895	2,384	3,056,279	2,571,599
Current assets	1,369,940	7,363	1,377,303	1,551,720
Current liabilities	(91,125)	-	(91,125)	(47,925)
	4,332,710	9,747	4,342,457	4,075,394
	4,332,710	9,747	4,342,457	4,075,394

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

14. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	3,565,647	267,063	3,832,710
Designated Fund	500,000	-	500,000
	<u>4,065,647</u>	<u>267,063</u>	<u>4,332,710</u>
Restricted funds			
Restricted Funds	9,747	-	9,747
	<u>9,747</u>	<u>-</u>	<u>9,747</u>
TOTAL FUNDS	<u><u>4,075,394</u></u>	<u><u>267,063</u></u>	<u><u>4,342,457</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	921,346	(654,283)	267,063
	<u>921,346</u>	<u>(654,283)</u>	<u>267,063</u>
TOTAL FUNDS	<u><u>921,346</u></u>	<u><u>(654,283)</u></u>	<u><u>267,063</u></u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	3,309,216	256,431	3,565,647
Designated Fund	500,000	-	500,000
	<u>3,809,216</u>	<u>256,431</u>	<u>4,065,647</u>
Restricted funds			
Restricted Funds	9,747	-	9,747
	<u>9,747</u>	<u>-</u>	<u>9,747</u>
TOTAL FUNDS	<u><u>3,818,963</u></u>	<u><u>256,431</u></u>	<u><u>4,075,394</u></u>

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	907,415	(650,984)	256,431
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>907,415</u>	<u>(650,984)</u>	<u>256,431</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	3,309,216	523,494	3,832,710
Designated Fund	500,000	-	500,000
	<hr/>	<hr/>	<hr/>
	3,809,216	523,494	4,332,710
Restricted funds			
Restricted Funds	9,747	-	9,747
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,818,963</u>	<u>523,494</u>	<u>4,342,457</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,828,761	(1,305,267)	523,494
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,828,761</u>	<u>(1,305,267)</u>	<u>523,494</u>

PURPOSE OF FUNDS

Restricted funds:

Restricted funds of £7,363 represents grants for future missions work to be carried out in Russia and of £2,384 represents grant for capitalised roofing work carried out during the year.

The Life and Light Missions

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

14. MOVEMENT IN FUNDS - continued

Designated funds:

This represents level of funds which the Trustees have designated out of unrestricted fund.

The trustees had decided to retain £500,000 as designated fund (2024: £500,000) in order to acquire suitable freehold church premises in selected areas in the near future. Properties under consideration are church buildings in UK.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

16. POST BALANCE SHEET EVENTS

There are no post balance sheet events which require disclosure in the financial statements for the year under review.

17. ULTIMATE CONTROLLING PARTY

Throughout the year the charity was under the control of the trustees and was governed as per the guidelines and parameters set by the Objects of the constitution of The Life and Light Missions.