Charity number: 1171102

LIGHT LONDON

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

LIGHT LONDON

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

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 2026

The Trustees present their annual report together with the financial statements of the Light London for the year 1 April 2025 to 31 March 2026

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.

Introduction

This year has been a very busy year for us as a Church, what with renovating the main auditorium, the room for the children's ministry, offices for our senior leaders, the Green Room and the cafeteria, its been all go. There is still a lot more work to be done, but a start has been made.

Events

Our main event this year was the Verge. It was the first time we were able to hold the event in our building, and it was a great success. We were also able to run two services instead of one, at our new venue. Our regular 10.30am morning service and evening service which started at 6.30pm. Both were very successful. We also run a Culture day event, first to celebrate the return to health of the youngest daughter of our Senior Leaders, Apostle Tobi and Prophet Nicola Arayomi. It was a great celebration, celebrating her life and her return home from hospital.

Through that turbulent time many of our leaders and members left the Church, so it has been a time of rebuilding and reflecting on what the new Ecclesia will look like.

Mission – Light Hubs around the world

Light Birmingham, Light Ireland and Light Jamaica all had their first Friday Fires which was very successful. Light Kent is newly started and will start their first Friday Fires soon.

Evangelism

We brought evangelism to Woolwich and the evangelism team go out every Saturday to prophesy and speak hope into the lives of the people they meet in Woolwich.

In Conclusion

We have now settled in our building with many improvements made, however, we are not done yet there is more to come. We have started to outline the running of a COALS group where up to five members meet in their home every Wednesday, once the group gets bigger than 5 they split off to form a new group. COALS is to bring people together to talk scripture, to eat and pray together, we look forward to seeing the development of COALs around the UK.

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

Samdr bryant

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 £1,730 (2025: £19,903).

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 9 October 2026 and signed on their behalf by:

Sandra Bryant

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

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 2026.

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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Signed: Dated: 9 October 2026



Kolade Andrew Alli ACMA

The ARK Financial Management Consultancy Ltd

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:					
Donations and legacies	2	**392**	**601,631**	**602,023**	*986,980*
Total income		**392**	**601,631**	**602,023**	*986,980*
Expenditure on:					
Charitable activities	3	**-**	**620,612**	**620,612**	*973,548*
Total expenditure		**-**	**620,612**	**620,612**	*973,548*
Net movement in funds		**392**	**(18,981)**	**(18,589)**	*13,432*
Reconciliation of funds:					
Total funds brought forward		**18,508**	**56,468**	**74,976**	*61,544*
Net movement in funds		**392**	**(18,981)**	**(18,589)**	*13,432*
Total funds carried forward		**18,900**	**37,487**	**56,387**	*74,976*

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.

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		*2025 £*
Fixed assets					
			-		*-*
Current assets					
Debtors	6	**44,200**		*44,200*	
Cash at bank and in hand		**15,067**		*33,656*	
		59,267		*77,856*	
Creditors: amounts falling due within one year	7	**(2,880)**		*(2,880)*	
Net current assets			**56,387**		*74,976*
Total assets less current liabilities			**56,387**		*74,976*
Net assets excluding pension asset			**56,387**		*74,976*
Total net assets			**56,387**		*74,976*
Charity funds					
Restricted funds	8		**18,900**		*18,508*
Unrestricted funds	8		**37,487**		*56,468*
Total funds			**56,387**		*74,976*

The financial statements were approved and authorised for issue by the Trustees on 09 October 2026 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 2026

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.

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.

2. Income from donations and legacies

	Restricted funds	Unrestricted funds General	Total 2026	Total 2025
	£	£	£	£
Building Fund	392	0	392	1,692
Donations	0	494,594	494,594	798,274
Events Income	0	23,343	23,343	9,609
Gift Aid tax reclaimed	0	73,754	73,754	104,862
Other Income	0	9,940	9,940	72,543
	392	601,631	602,023	986,980

3. Expenditure on charitable activities

	Restricted funds	Unrestricted funds General	Total 2026	Total 2025
	£	£	£	£
Accountancy fees	0	189	189	766
Advertising and Promotion Costs	0	3,706	3,706	541
Assistance to members in need	0	4,698	4,698	6,396
Bank charges	0	2,172	2,172	1,996
Computers, IT Software and, Consumables	0	2,190	2,190	7,800
Contractors fees	0	148,683	148,683	161,660
Event Costs	0	68,182	68,182	157,934
Honorarium	0	17,300	17,300	42,252
Hospitality	0	23,170	23,170	18,732
Independent examiner's fee	0	2,880	2,880	2,880
Insurance	0	7,097	7,097	4,274
Legal and professional fees	0	4,789	4,789	5,750
Manse cost	0	53,311	53,311	48,747
Media ministry costs	0	16,585	16,585	10,499
Ministry Costs	0	24,340	24,340	75,648
Motor running expenses	0	4,992	4,992	6,890
Office and general administrative expenses	0	834	834	2,100
Other Ministry Expenses	0	5,020	5,020	22,438
Payroll Costs	0	10,953	10,953	41,411
Premises costs	0	37,896	37,896	80,792
Printing, postage and stationery	0	108	108	787
Rent	0	35,599	35,599	64,404
Staff training	0	1,244	1,244	1,000
Subscriptions	0	15,438	15,438	13,961
Sundry expenses	0	230	230	144
Telephone	0	5,746	5,746	3,013
Travel Expenses	0	76,125	76,125	118,948
Wages and salaries	0	47,135	47,135	71,785
	0	620,612	620,612	973,548

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

4. Independent examiner's remuneration

	2026 £	*2025 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,880**	*2,880*

5. Trustees' remuneration and expenses

Sandra Bryant - During the year ended 31 March 2026, expenses totaling £17,631 (2025: £20,711) were paid directly to Trustee Sandra Bryant. This was in relation to work done on behalf of the church.

David Arayomi - During the year ended 31 March 2026, expenses totaling £30,119 were paid directly to Trustee David Arayomi, £29,269 (2025: £35,710) in the form of wages and £850 (2025: £12,267) in the form of direct gifts and expenses. This was in relation to work done on behalf of the church.

Dr Sharon Stone - During the year ended 31 March 2026, expenses totaling £3,500 were paid directly to Trustee Dr Sharon Stone. This was in relation to work done on behalf of the church.

6. Debtors

	2026 £	*2025 £*
Due within one year		
Other debtors	**44,200**	*44,200*
	44,200	*44,200*

7. Creditors: Amounts falling due within one year

	2026 £	*2025 £*
Accruals and deferred income	**2,880**	*2,880*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

8. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
General Funds	**56,468**	**601,631**	**(620,612)**	**37,487**
Restricted funds				
Building Fund	**18,508**	**392**	**-**	**18,900**
Total of funds	**74,976**	**602,023**	**(620,612)**	**56,387**

8. Statement of funds (continued)

Statement of funds - prior year

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