



## Operational Case Report

# Light of Life (UK) Trust

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This case study was first published in December 2014 in [Tackling abuse and mismanagement](#), the commission's report of investigatory and compliance case work.

### About the charity

The charity was registered in 2011. Its objects include the advancement of education of young people in Bangladesh and relieving sickness and preserving health among people in Bangladesh.

### Why the commission got involved

Concerns were raised with us by a shop keeper, who had received a letter suggesting she had agreed that the charity could fundraise in the shop premises on a certain day. The complainant stated that she had not and would not give such permission. She tried to contact the charity to make this clear, but was unable to reach the charity. This raised regulatory concerns as to whether the trustees of the charity were complying with good fundraising practice. In addition, the charity's registration application in 2011 had been submitted by a firm that has since made applications on behalf of charities that have been the cause of regulatory concern.

### The action we took

We contacted the trustees to arrange a meeting, so that we could gain a better understanding of how the charity operates and how it achieves its objectives. We also needed to ensure that the trustees understood their legal obligations. We advised the trustees that we would be inspecting the charity's books and records and asking to view key policies and procedures.

At the same time, we conducted an analysis of the charity's published accounts and used our powers under the Charities Act 2011 to obtain the charity's financial statements.

### What we found

The trustees were initially unresponsive. Eventually, one of the trustees informed us that he had fallen sick abroad and would not be returning to the UK in the near future. We were unable to contact the other trustees for some time, and were unable to set up a meeting. Eventually, one of the charity's trustees contacted us to explain that he had been unable to attend to the business of the charity for personal circumstances. The charity had been dormant for some time.

Our accounts analysis found that the accounts were not compliant with the Charities Statement of Recommended Practice (SORP).

We were unable to identify what charitable activity the charity had undertaken from our analysis of the charity's financial statements because a significant percentage of transactions were for cash. The high percentage of cash transactions was in itself a regulatory concern.

## The impact of our case

As a result of our engagement, the trustees decided that they did not have the capacity to run the charity in line with legal requirements and would wind the charity up. We took the charity off the register.

The charity had not had a bank account since 2013, so there were no outstanding funds to apply to other charities.

We informed key stakeholders, such as Transport for London that this charity no longer existed and no fundraising could therefore be done in its name. We also confirmed that the charity had been removed from Companies House and that its website had been taken down.