

# Press release: New charity investigation: Into the Light Ministries

The Charity Commission, the independent regulator of charities in England and Wales, has opened a new statutory inquiry into Into the Light Ministries, registered charity number 1143539. The investigation was opened on 11 October 2017.

The charity's objects are to advance the Christian faith and to relieve sickness and financial hardship and promote and preserve good health through the provision of funds, clothing or other basic essentials.

After receiving information from a third party that questioned the adequacy of the charity's financial controls, the Commission obtained bank account records and reviewed accounts previously filed. This revealed significant concerns regarding the charity's accounts, potential conflicts of interest, non-primary purpose trading and public benefit, indicating a possible risk to charitable property.

The accounts submitted for the financial year ending 31 August 2016 were also not compliant with the Statement of Recommended Practice (SORP) which sets out how charities must prepare their accounts.

As a result we took regulatory action under section 76 of the Charities Act to safeguard the charity's property and funds, and have opened a statutory inquiry to examine the governance, management and administration of the charity. The inquiry will focus particularly on whether:

- the charity has adequate control systems in place to enable the timely preparation and submission of accounting and returns information
- any trading carried out by the charity is compliant with current legislation;
- the trustees are responsibly managing the charity's resources and financial affairs
- conflicts of interests and transactions with connected parties have been adequately managed
- receipt of any payments and benefits to trustees and connected parties have been validly authorised in accordance with the provisions of the charity's governing document

We will also consider to what extent the charity operates for the public benefit, and whether there has been mismanagement and/or misconduct.

The Commission stresses that opening an inquiry is not in itself a finding of wrongdoing. The purpose of an inquiry is to examine issues in detail, investigate and establish the facts so that the regulator can ascertain whether there has been mismanagement and/or misconduct; establish the extent

of any risk to the charity's property, beneficiaries or work and decide what action needs to be taken to resolve the serious concerns, if necessary using its investigative, protective and remedial powers to do so.

It is the Commission's policy, after it has concluded an inquiry, to publish a report detailing what issues the inquiry looked at, what actions were undertaken as part of the inquiry and what the outcomes were. [Reports of previous inquiries](#) by the Commission are available on GOV.UK.

The charity's details can be viewed on the Commission's [online charity search tool](#).

Ends

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### **Notes to editors**

1. The Charity Commission is the independent regulator of charities in England and Wales. To find out more about our work, see our [annual report](#).
2. Search for charities on our [check charity tool](#).
3. Section 46 of the Charities Act 2011 gives the Commission the power to institute inquiries. The opening of an inquiry gives the Commission access to a range of investigative, protective and remedial legal powers.