

LIGHTHOUSE INTERNATIONAL MINISTRIES

England & Wales - Charity number 1032201

Details

Other names LIM, L I M, LIM UK

Status Registered

Legal form Trust

Registered 1994-01-28

Register [View on the Charity Commission register](#)

Contact

Address Lighthouse International Ministries
12 Centenary Park
Coronet Way
Eccles
Manchester
M50 1RE

Phone 01617861440

Email limuk@lighthousecc.co.uk

Website www.limuk.info

Activities

Objects: THE OBJECTS OF THE TRUST ARE TO BENEFIT THE PEOPLES OF EASTERN EUROPE, AFRICA AND ASIA BY:A) THE RELIEF OF POVERTY AND HARDSHIP;B)THE ADVANCEMENT OF EDUCATION;C)THE PRESERVATION AND PROTECTION OF HEALTH;ANDD)THE PROMOTION OF THE CHRISTIAN RELIGION.

Activities: Lighthouse International Ministries (LIM) is a network of churches and individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. children's homes, youth camps, leprosy missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** IN PRACTICE EASTERN EUROPE.
- India
- Kenya
- Romania
- South Africa
- Uganda
- Manchester City
- Salford City
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,926	£136,513	-	-
2024-03-31	£133,696	£124,429	-	-
2023-03-31	£108,365	£144,047	-	-
2022-03-31	£135,555	£125,219	-	-
2021-03-31	£147,503	£104,175	-	-

Trustees

Name	Role	Appointed
FLORENCE HENDRIKSZ		2015-06-01
JO MARKS		
Phil Clare		2014-01-29

LIGHTHOUSE INTERNATIONAL MINISTRIES

England & Wales - Charity number 1032201

Accounts

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

LIGHTHOUSE INTERNATIONAL MINISTRIES

INDEX PAGE

Page No.	Contents
1 - 4	Trustees Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 12	Notes to the Accounts
13 - 14	Income and Expenditure Account

LIGHTHOUSE INTERNATIONAL MINISTRIES

Report of the trustees for the Year Ended 31 March 2025

1

The members of the Management Committee (trustees) present their annual report for the Year Ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference & Administrative Information

The Charity

The Charity is registered with the Charity Commissioners for England and Wales with registration number 1032201. The Charity's address is Lighthouse International Ministries, 12 Centenary Park, Coronet way, Eccles, Manchester, M50 1RE.

Date of registration:

The Charity was registered with charities Commission on 28/01/1994

Other Names:

LIM (Old name)

LIM UK (Working name)

L I M (Working name)

Governing document:

Trust deed dated 17 Jan 1994, scheme of the charity Commissioners dated 15 March 2002.

Trustees (Management Committee)

The trustees who served on the Management Committee during the year were as follows:-

Mrs Joanne Marks	Trustee
Mrs Florence Hendriksz	Trustee
Mr Phil Clare	Trustee

Management Committee members are elected or appointed once in every 2 years, with the officers being elected from the membership of the Management Committee.

Management Team

Lead Pastor:	Mr Paul Hallam
Shop Manager:	Mrs Margaret Hallam
Finance officer	Mrs Zuzana Austin

Independent Examiner

Ferguson & Co, 651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Bankers

The Charity's bankers are:

TSB Bank	The Co-Operative Bank
Chorlton	
Manchester	Manchester

Objectives of the Organisation

Objectives:-

Lighthouse International Ministries (LIM) is a network of Churches and individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. Children's homes youth Camps, Leprosy Missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

Report of the trustees for the Year Ended 31 March 2025 (CONTINUE)

2

The objects of the charity are to benefit the peoples of the Eastern Europe, Africa and Asia by:

- A) the relief of poverty and hardship
- B) the advancement of education
- C) the preservation and protection of health and
- D) the promotion of the Christian Religion.

Classification

What:

- The prevention or relief of poverty
- Overseas aid/famine relief
- Religious activities

Who:

- Children/Young people
- Elderly/Old people
- People with disabilities

How:

- Makes grants to individuals
- Makes grants to organisations
- Provides human resources
- Provides buildings/facilities/open spaces
- Sponsors or undertake research
- Acts as umbrella or resource body

Trustee Induction and Training

New trustees undergo a period of induction for one week and get training in skills relevant to them.

Recruitment and Appointment of Trustees

This is done in the Annual General Meeting of the organisation. Notice is given to all members 21 days before the Annual General Meeting

Risk Management

The board of trustees have undertaken a risk review of the charity's affairs over the next financial year. The trustees have identified and reviewed the major risks to which the charity is exposed to and have established systems to mitigate those risks.

Financial Review

In the year to 31 Mar 2025 the charity had a total income of £135,926 (2024 - £133,696) and total expenditure of £136,513 (2024 - £124,429). This resulted in a net deficit for the year of £587 (2024 - net surplus £9,267). During this period the charity have used reserves to maintain activity levels in the face of reductions in funding. At the end of financial year restricted reserves stood at £11,191 (2024 - £12,991).

Reserves Policy

The charity's general reserves cover approximately 2 to 4 months running costs. The financial situation is under constant review by the board and it is to be hoped that grant making trusts and public donations will give a favourable response to the charity's application for continued funding of its projects.

Investment Policy

Monies not required for day to day working capital are placed on deposit or in a deposit account paying a favourable rate of interest.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities act in England & Wales require 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 the accounts, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision 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.


STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware, there is no relevant accounts information of which the charity's independent examiner is unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On Behalf of the Board of Trustees' Management Committee:



Mrs Joanne Marks (Trustee)



Mr Phil Clare (Trustee)

Date: 22/11/26

LIM TRUSTEES REPORT 2024-2025



The year was another good and effective one, with several streams of income working well. A great fund-raising meal raising over 5K was very welcome as was the contribution made by The Lighthouse Church Manchester, over 10K.

The shops decreased their level of income. This was entirely due to one of them having to close due to local council works, pedestrianising the immediate area. Only time will tell if this has a long-term effect.

Individual donations remained strong, for both India and Romania projects. A shift to more support to children now grown up and entering further education was something that we were expecting. This will only increase as more of the children we've been supporting for years grow older and finish school and enter colleges and later universities. On the flip side we have seen wonderful moments where some of our graduates have entered full time employment in really good jobs. Some in IT and others in business, commerce and medicine. This has been a great encouragement to us.

Five more church buildings are being built under the BACS programme and support has also been given to persecuted Christians in India.

Two youth team trips were made to Romania in May and August. These were highly effective and helped raise more funds for the Jordan Family to Family project being held in our main centre in Slatina, Romania. 40-50 children benefit every week from this activity, and we are really delighted it is being held in our premises. A new minibus in India was also purchased to help our School Wheels Project.

An account was opened with Chapel and York to enable supporters from USA to donate to LIM's projects in tax effective ways. We also offloaded a derelict building on a site in a village in Romania for €10,000, another property we own is being sold for the same amount as it is wholly surplus to requirement. It is a small house we bought to house a desperately poor single parent family. The children have grown up now and the son wants to purchase it from LIM. The legal work is now ongoing to make that possible.

Another property of land has been placed on the market. Approximately 5 acres of land in the Carpathian region of Romania. The land was purchased for £12,500 (€15,000) at the time. It is now on the market for €400,000 as it is in a prime tourist area.

In our opinion, as Trustees, we feel the Charity is being managed effectively and prudently. We have no liabilities, and only voluntary staff. We are, however always looking to develop and grow our financial base, whilst at the same time, we recognise we are operating in difficult times, especially when seeking to raise funds for overseas projects.

Signed:

Date 22/1/26

Mrs Joanne Marks
For and on behalf of The LIM Trustees

Lighthouse International Ministries

Unit 12 Centenary Park
Coronet Way
Salford
M50 1RE

Tel: +44 (0161) 786 1440

www.limuk.info

Director
Paul Hallam

PA to Director
Rachel Willis

Trustees
Jo Marks
Philip Clare
Florence Hendriksz

Shops Manager
Mags Hallam

**Projects Manager
Romania**
Mihai Lupu

**Projects Manager
India**
Samuel Jospeh

Independent Examiner's Report to the Trustees of Lighthouse International Ministries

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake examination by being a qualified member of the Association Of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

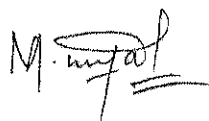
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab FCCA
Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 26/01/2026

LIGHTHOUSE INTERNATIONAL MINISTRIES

6

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Income Funds £	Year Ended 31.03.25 Total Funds £	Year Ended 31.03.24 Total Funds £
INCOMING RESOURCES					
<i>Incoming Resources from Generated Funds:</i>					
Donations & Legacies	2	18,147	-	18,147	23,875
Charitable income	2	-	62,208	62,208	56,674
Other activities for generating funds	2	32,930	-	32,930	32,807
Investment income	2	8,094	-	8,094	9,232
Gift aid rebate	2	5,675	-	5,675	8,339
Other income	2	8,872	-	8,872	2,769
TOTAL INCOMING RESOURCES		73,718	62,208	135,926	133,696
RESOURCES EXPENDED					
Charitable Expenditure :	3	(3,044)	(96,381)	(99,425)	(92,434)
Support Cost	3	(33,796)	-	(33,796)	(31,597)
Governance Cost	3	(3,292)	-	(3,292)	(398)
TOTAL RESOURCES EXPENDED		(40,132)	(96,381)	(136,513)	(124,429)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		33,586	(34,173)	(587)	9,267
Transfer between funds	8	(32,373)	32,373	-	-
NET MOVEMENT IN FUNDS		1,213	(1,800)	(587)	9,267
Reconciliation of Funds					
Total Funds B/Fwd		30,517	12,991	43,508	34,241
Total Funds C/Fwd	8	31,730	11,191	42,921	43,508

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts.

LIGHTHOUSE INTERNATIONAL MINISTRIES

7


BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		2,250		1,238
CURRENT ASSETS					
Debtors		1,094		6,000	
Cash at Bank		39,570		36,257	
Cash in Hand		<u>7</u>		<u>13</u>	
		40,671		42,270	
LIABILITIES:					
Amounts falling due within one year	7	<u>-</u>		<u>-</u>	
NET CURRENT ASSETS			40,671		42,270
NET ASSETS			<u>42,921</u>		<u>43,508</u>
ACCUMULATED FUNDS					
Unrestricted	8		31,730		30,517
Restricted Revenue	8		<u>11,191</u>		<u>12,991</u>
			<u>42,921</u>		<u>43,508</u>

Approved on behalf of the Trustees Management Committee

MRS JOANN R MARSH

 and signed on the behalf



 Signed

Date: 22/1/26.

The notes on pages 8 to 12 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 **ACCOUNTING POLICIES**

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Contracts, grants and investment income are reflected in the accounts when received.

Donations, gifts and other income are reflected in the accounts when received.

Sales, Rent, Rags are the cash incomes generated through the charity shops, and are recorded as the cash sale is made.

In addition, monies received for specific purposes are set aside as "restricted funds"

Expenditure recognition

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Valuation, Capitalisation and Depreciation of Fixed Assets

Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible assets over their estimated useful lives as follows:-

Motor Vehicles	25% on cost
Furniture and Equipment	25% on cost

LIGHTHOUSE INTERNATIONAL MINISTRIES

9

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES (CONTINUED)

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The charity is not registered for VAT.

2 INCOMING RESOURCES	Unrestricted Income Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Donations & Legacies	18,147	-	18,147	23,875
Charitable income	-	62,208	62,208	56,674
<u>Other activities for generating</u> funds (income from shops)	32,930	-	32,930	32,807
Investment income	8,094	-	8,094	9,232
Gift aid rebate	5,675	-	5,675	8,339
Flight compensation admin fees & FUNDRAISING	8,872	-	8,872	2,769
	73,718	62,208	135,926	133,696
Income from charitable activities				
Romania and Casa Lumini		6,848		8,407
India		51,945		34,430
Africa		215		500
One-off designation		-		-
Aqape		-		13,337
Church plants		3,200		-
		62,208		56,674

LIGHTHOUSE INTERNATIONAL MINISTRIES

10

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3 RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Charitable Activities				
Casa Lumini		5,840	5,840	2,535
Overseas organisations		3,700	3,700	5,500
Overseas individuals		18,300	18,300	4,729
Travel & Subsistence		15,998	15,998	10,857
Africa		1,000	1,000	7,978
El Shaddi		12,000	12,000	13,001
ERI Agape church		-	-	15,593
Roshni Nilaya		39,543	39,543	30,870
Other equipments & supplies		-	-	1,371
Support Costs				
Employment Costs	8,602		8,602	6,252
Rent and Rates	14,284		14,284	13,987
Gas, electricity and water	1,863		1,863	1,834
Motor and Travel	2,193		2,193	3,803
Insurance	2,370		2,370	1,767
Printing, Postage & Stationery	192		192	316
Misc purchases	399		399	1,237
Telephone	891		891	643
Repairs & Maintenance	154		154	120
Advertising, Web & IT	860		860	1,225
Depreciation	1,988		1,988	413
Fundraising	3,044		3,044	-
	36,840	96,381	133,221	124,031
Governance Costs				
Bank Charges	1,852	-	1,852	398
Accountancy & Audit	1,440	-	1,440	-
	3,292	-	3,292	398
Total	40,132	96,381	136,513	124,429
Staff Costs:				
Wages and Salaries			8,602	6,252

No employee earned £60,000 p.a. or more, and no director was paid any remuneration.

The average number of employees, expressed as a full time equivalent was:

LIGHTHOUSE INTERNATIONAL MINISTRIES

11

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

4 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable during the year, to any trustee or to any persons known to be connected with them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

5 TANGIBLE FIXED ASSETS

	Motor Vehicle	Furniture & Equipment	Total
	£	£	£
COST			
At 31.3.24	9,401	27,841	37,242
Additions	3,000	-	3,000
Disposals			-
At 31.3.25	12,401	27,841	40,242
 DEPRECIATION			
At 31.3.24	8,163	27,841	36,004
Charge	1,988	-	1,988
Disposals			-
At 31.3.25	10,151	27,841	37,992
 NET BOOK VALUE			
At 31.3.25	2,250	-	2,250
At 31.3.24	1,238	-	1,238

	2025	2024
	£	£
6 CAPITAL COMMITMENTS		
None during this year	-	-

	2025	2024
	£	£
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
LCC Control Account	0	0

LIGHTHOUSE INTERNATIONAL MINISTRIES

12

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8 MOVEMENT IN FUNDS

	Balance 1 April 2024	Incoming	Transfer	Outgoing	Balance 31 March 2025
	£	£	£	£	£
RESTRICTED INCOME FUNDS					
Romania(CasaLumini&Life Cent)	7,991	6,848	11,244	(18,092)	7,991
Roshni Nilaya/EIShaddai/India	5,000	51,945	20,344	(77,289)	-
Africa	-	215	785	(1,000)	-
Other Church planting	-	3,200	-	-	3,200
	<u>12,991</u>	<u>62,208</u>	<u>32,373</u>	<u>(96,381)</u>	<u>11,191</u>
UNRESTRICTED FUNDS					
General	30,517	73,718	(32,373)	(40,132)	31,730
TOTAL FUNDS	<u>43,508</u>	<u>135,926</u>	<u>-</u>	<u>(136,513)</u>	<u>42,921</u>

9 GOING CONCERN

The charity's main source of income is donation from public and from sales in charity shops. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

10 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statement

11 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

LIGHTHOUSE INTERNATIONAL MINISTRIES

13

**Charity Income and Expenditure
For the year ended 31 March 2025**

	2025		2024	
	£	£	£	£
Restricted Gifts/Donations	62,208		56,674	
Unrestricted Gifts/Donations	18,147		23,875	
Investment income	8,094		9,232	
Other income	8,872		2,769	
Gift aid rebates	5,675		8,339	
	<hr/>		<hr/>	
Gross Profit		102,996		100,889
 Charitable Expenditure				
Overseas Organisation	3,700		5,500	
Overseas Individual	18,300		4,729	
Casa Lumini & Romania	5,840		2,535	
Roshni Nilaya	39,543		30,870	
Africa	1,000		7,978	
Other equipments & supplies	-		1,371	
El Shaddi	12,000		13,001	
Agape	-		15,593	
	<hr/>	(80,383)	<hr/>	(81,577)
 Administrative Expenditure				
Travel and Subsistence	15,998		10,857	
Fundraising	3,044		-	
Bank Charges	1,852		398	
Accountancy	1,440		-	
	<hr/>	(22,334)	<hr/>	(11,255)
 Charity surplus/(deficit)		 279		 8,057

LIGHTHOUSE INTERNATIONAL MINISTRIES

14

Shop Income and Expenditure
For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Sales	30,074		31,825	
Rags and warehouse	780		982	
Other	<u>2,076</u>		<u>-</u>	
Gross Profit		32,930		32,807
 Administrative Expense				
Wages	8,602		6,252	
Rent and rates	14,284		13,987	
Motor and travel expenses	2,193		3,803	
Printing, postage and stationery	192		316	
Telephone	891		643	
Gas, electricity & water	1,863		1,834	
Miscellaneous	399		1,237	
Repairs and renewals	154		120	
Advertising & IT Cost	860		1,225	
Insurance	2,370		1,767	
Depreciation	1,988		413	
		<u>(33,796)</u>		<u>(31,597)</u>
Revenue surplus/(deficit)		<u>(866)</u>		<u>1,210</u>
Total surplus/(deficit)		<u>(866)</u>		<u>1,210</u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

England & Wales - Charity number 1032201

Accounts

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

LIGHTHOUSE INTERNATIONAL MINISTRIES

INDEX PAGE

Page No.	Contents
1 - 4	Trustees Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 12	Notes to the Accounts
13 - 14	Income and Expenditure Account

Report of the trustees for the Year Ended 31 March 2024

The members of the Management Committee (trustees) present their annual report for the Year Ended 31st March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference & Administrative Information

The Charity

The Charity is registered with the Charity Commissioners for England and Wales with registration number 1032201. The Charity's address is Lighthouse International Ministries, 12 Centenary Park, Coronet way, Eccles, Manchester, M50 1RE.

Date of registration:

The Charity was registered with charities Commission on 28/01/1994

Other Names:

LIM (Old name)
LIM UK (Working name)
L I M (Working name)

Governing document:

Trust deed dated 17 Jan 1994, scheme of the charity Commissioners dated 15 March 2002.

Trustees (Management Committee)

The trustees who served on the Management Committee during the year were as follows:-

Mrs Joanne Marks	Trustee
Mrs Florence Hendriksz	Trustee
Mr Phil Clare	Trustee

Management Committee members are elected or appointed once in every 2 years, with the officers being elected from the membership of the Management Committee.

Management Team

Lead Pastor:	Mr Paul Hallam
Shop Manager:	Mrs Margaret Hallam
Finance officer	Mrs Zuzana Austin

Independent Examiner

Ferguson & Co, 651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Bankers

The Charity's bankers are:

TSB Bank	The Co-Operative Bank
Chorlton	
Manchester	Manchester

Objectives of the Organisation

Objectives:-

Lighthouse International Ministries (LIM) is a network of Churches and individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. Children's homes youth Camps, Leprosy Missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

Report of the trustees for the Year Ended 31 March 2024 (CONTINUE)

2

The objects of the charity are to benefit the peoples of the Eastern Europe, Africa and Asia by:

- A) the relief of poverty and hardship
- B) the advancement of education
- C) the preservation and protection of health and
- D) the promotion of the Christian Religion.

Classification

What:

- The prevention or relief of poverty
- Overseas aid/famine relief
- Religious activities

Who:

- Children/Young people
- Elderly/Old people
- People with disabilities

How:

- Makes grants to individuals
- Makes grants to organisations
- Provides human resources
- Provides buildings/facilities/open spaces
- Sponsors or undertake research
- Acts as umbrella or resource body

Trustee Induction and Training

New trustees undergo a period of induction for one week and get training in skills relevant to them.

Recruitment and Appointment of Trustees

This is done in the Annual General Meeting of the organisation. Notice is given to all members 21 days before the Annual General Meeting

Risk Management

The board of trustees have undertaken a risk review of the charity's affairs over the next financial year. The trustees have identified and reviewed the major risks to which the charity is exposed to and have established systems to mitigate those risks.

Financial Review

In the year to 31 Mar 2024 the charity had a total income of £133,696 (2023 - £108,365) and total expenditure of £124,429 (2023 - £144,047). This resulted in a net surplus for the year of £9267 (2022 - net deficit £-35682). During this period the charity have used reserves to maintain activity levels in the face of reductions in funding. At the end of financial year restricted reserves stood at £12,991 (2023 - £7,991).

Reserves Policy

The charity's general reserves cover approximately 2 to 4 months running costs. The financial situation is under constant review by the board and it is to be hoped that grant making trusts and public donations will give a favourable response to the charity's application for continued funding of its projects.

Investment Policy

Monies not required for day to day working capital are placed on deposit or in a deposit account paying a favourable rate of interest.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities act in England & Wales require 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 the accounts, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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.

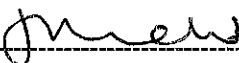
The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision 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.


STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware, there is no relevant accounts information of which the charity's independent examiner is unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On Behalf of the Board of Trustees' Management Committee:



Mrs Joanne Marks (Trustee)



Mr Phil Clare (Trustee)

Date: 27/11/25



LIM TRUSTEES REPORT 2023/2024

We had another challenging but healthy year with donations up and Gift Aid steady. Shop sales, however, were down mainly due to a decrease in opening hours because of staffing shortages. This has been rectified now, so hopefully numbers will start to pick up.

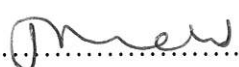
We supported a number of new charities delivering much needed aid to impoverished and vulnerable communities in India due to persecution and poverty.

A fairly large increase in children’s sponsorships and in educational sponsorships in India was very encouraging and we hope to build on this in the next few years. Our BACS programme had several sponsors last year, though we struggled to deliver the projects in time mainly due to some of the communities we are working with are persecuted for their faith and a great deal of sensitivity needs to be exercised.

Our Indian team leaders travelled to The USA on a co-sponsored basis. This proved a very good move. A good amount of networking being done by the team via zoom ensued and funds have been raised internationally too. These were sent directly to our team over in India but enabled some wonderful opportunities amongst the poorest people imaginable. Our director has visited these areas and compiled a full report of the results.

A renewed commitment in Romania on the work amongst the children there providing educational & domestic support. Obtaining other sources of support from USA and other European nations has helped immensely and we hope to build on this. Youth mission trip to Romania took place in August and was a great success. We also offloaded a now derelict property from our books in Romania as it was becoming more and more dangerous each year and has devalued greatly due to a number of factors. Market value was obtained.

We as the trustees are confident the charity is in good health financially and had no liabilities. We met several times as trustees this particular year and saw evidence of good practice and ongoing progress and new ideas to advance LIM further forward.

Signed:..... Date27/11/25.....

Mrs Joanne Marks
For and on behalf of LIM Trustees

Lighthouse International Ministries
Unit 12 Centenary Park
Coronet Way
Salford
M50 1RE

Tel: +44 (0161) 786 1440

www.limuk.info

Director
Paul Hallam

Trustees
Jo Marks
Philip Clare
Florence Hendriksz

Projects Manager
Mags Hallam

LIM Romania
Mihai Lupu

Independent Examiner's Report to the Trustees of Lighthouse International Ministries

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake examination by being a qualified member of the Association Of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

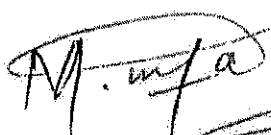
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


 Muhammad Tayyab FCCA
 Ferguson & Co
 Chartered Certified Accountants
 651 Mauldeth Road West, Chorlton, Manchester, M21 7SA
 Date: 26/01/2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Income Funds £	Year Ended 31.03.24 Total Funds £	Year Ended 31.03.23 Total Funds £
INCOMING RESOURCES					
<i>Incoming Resources from Generated Funds:</i>					
Donations & Legacies	2	23,875	-	23,875	5,625
Charitable income	2	-	56,674	56,674	38,745
Other activities for generating funds	2	32,807	-	32,807	47,114
Investment income	2	9,232	-	9,232	6,628
Gift aid rebate	2	8,339	-	8,339	10,253
Other income	2	2,769	-	2,769	-
TOTAL INCOMING RESOURCES		77,022	56,674	133,696	108,365
RESOURCES EXPENDED					
Charitable Expenditure :	3	-	(92,434)	(92,434)	(108,602)
Support Cost	3	(31,597)	-	(31,597)	(33,244)
Governance Cost	3	(398)	-	(398)	(2,201)
TOTAL RESOURCES EXPENDED		(31,995)	(92,434)	(124,429)	(144,047)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		45,027	(35,760)	9,267	(35,682)
Transfer between funds	8	(40,760)	40,760	-	-
NET MOVEMENT IN FUNDS		4,267	5,000	9,267	(35,682)
Reconciliation of Funds					
Total Funds B/Fwd		26,250	7,991	34,241	69,923
Total Funds C/Fwd	8	30,517	12,991	43,508	34,241

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts.

LIGHTHOUSE INTERNATIONAL MINISTRIES

7

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		1,238		-
CURRENT ASSETS					
Debtors		6,000		43	
Cash at Bank		36,257		34,214	
Cash in Hand		13		8	
		<u>42,270</u>		<u>34,265</u>	
LIABILITIES:					
Amounts falling due within one year	7	<u>0</u>		<u>(24)</u>	
NET CURRENT ASSETS			42,270		34,241
NET ASSETS			<u><u>43,508</u></u>		<u><u>34,241</u></u>
ACCUMULATED FUNDS					
Unrestricted	8		30,517		26,250
Restricted Revenue	8		12,991		7,991
			<u>43,508</u>		<u>34,241</u>
			0		

Approved on behalf of the Trustees Management Committee

Phillip CLARE

.....
and signed on the behalf

[Signature]

.....
Signed

Date: 25/1/25

LIGHTHOUSE INTERNATIONAL MINISTRIES

The notes on pages 8 to 12 form part of these accounts.

8

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Contracts, grants and investment income are reflected in the accounts when received.

Donations, gifts and other income are reflected in the accounts when received.

Sales, Rent, Rags are the cash incomes generated through the charity shops, and are recorded as the cash sale is made.

In addition, monies received for specific purposes are set aside as "restricted funds"

Expenditure recognition

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Valuation, Capitalisation and Depreciation of Fixed Assets

Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible assets over their estimated useful lives as follows:-

Motor Vehicles	25% on cost
Furniture and Equipment	25% on cost

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES (CONTINUED)

Taxation

The organisation is exempt from income tax by reason of its charitable status.
Income tax suffered on investment income is reclaimed in full.
The charity is not registered for VAT.

2 INCOMING RESOURCES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2024 £	Total 2023 £
Donations & Legacies	23,875	-	23,875	5,625
Charitable income	-	56,674	56,674	38,745
<i>Other activities for generating funds (income from shops)</i>	32,807	-	32,807	47,114
Investment income	9,232	-	9,232	6,628
Gift aid rebate	8,339	-	8,339	10,253
Flight compensation admin fees	2,769	-	2,769	-
	77,022	56,674	133,696	108,365

Income from charitable activities

Romania and Casa Lumini	8,407	3,984
India	34,430	22,370
Africa	500	-
One-off designation	-	32
Aqape	13,337	12,359
	56,674	38,745

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

3 RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Charitable Activities				
Casa Lumini		2,535	2,535	4,604
Overseas organisations		5,500	5,500	27,400
Overseas individuals		4,729	4,729	5,450
Travel & Subsistence		10,857	10,857	11,687
Africa		7,978	7,978	7,600
El Shaddi		13,001	13,001	10,045
Bethany		-	-	1,000
ERI Agape church		15,593	15,593	12,707
Roshni Nilaya		30,870	30,870	24,605
Other equipments & supplies		1,371	1,371	254
Appeals and others		-	-	3,250
Support Costs				
Employment Costs	6,252		6,252	7,243
Rent and Rates	13,987		13,987	14,107
Gas, electricity and water	1,834		1,834	1,846
Motor and Travel	3,803		3,803	4,055
Insurance	1,767		1,767	2,254
Printing, Postage & Stationery	316		316	650
Misc purchases	1,237		1,237	855
Legal Cost	-		-	367
Telephone	643		643	476
Repairs & Maintenance	120		120	317
Advertising, Web & IT	1,225		1,225	1,074
Depreciation	413		413	-
	<u>31,597</u>	<u>92,434</u>	<u>124,031</u>	<u>141,846</u>
Governance Costs				
Bank Charges	398	-	398	401
Accountancy & Audit		-	-	1,800
	<u>398</u>	<u>-</u>	<u>398</u>	<u>2,201</u>
Total	<u>31,995</u>	<u>92,434</u>	<u>124,429</u>	<u>144,047</u>
Staff Costs:				
Wages and Salaries			<u>6,252</u>	<u>7,243</u>

No employee earned £60,000 p.a. or more, and no director was paid any remuneration.

The average number of employees, expressed as a full time equivalent was:

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

4 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable during the year, to any trustee or to any persons known to be connected with them.
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

5 TANGIBLE FIXED ASSETS

	Motor Vehicle	Furniture & Equipment	Total
	£	£	£
COST			
At 31.3.23	7,751	27,841	35,592
Additions	1,650		-
Disposals			-
At 31.3.24	<u>9,401</u>	<u>27,841</u>	<u>37,242</u>
DEPRECIATION			
At 31.3.23	7,751	27,841	35,592
Charge	412		412
Disposals			-
At 31.3.24	<u>8,163</u>	<u>27,841</u>	<u>36,004</u>
NET BOOK VALUE			
At 31.3.24	<u><u>1,238</u></u>	<u><u>-</u></u>	<u><u>1,238</u></u>
At 31.3.23	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

	2024	2023
	£	£
6 CAPITAL COMMITMENTS		
None during this year	<u><u>-</u></u>	<u><u>-</u></u>

	£	£
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
LCC Control Account	<u><u>-</u></u>	<u><u>24</u></u>
	<u><u>0</u></u>	<u><u>24</u></u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

12

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

8 MOVEMENT IN FUNDS

	Balance 1 April 2023 £	Incoming £	Transfer £	Outgoing £	Balance 31 March 2024 £
RESTRICTED INCOME FUNDS					
Romania(CasaLumini&Life Cent)	7,991	8,407	7,093	(15,500)	7,991
Bethany/India		34,430	21,933	(51,363)	5,000
UK Organisations					
Africa		500	7,478	(7,978)	-
Agape		13,337	2,256	(15,593)	-
Other			2,000	(2,000)	-
	<u>7,991</u>	<u>56,674</u>	<u>40,760</u>	<u>(92,434)</u>	<u>12,991</u>
UNRESTRICTED FUNDS					
General	26,250	77,022	(40,760)	(31,995)	30,517
TOTAL FUNDS	<u>34,241</u>	<u>133,696</u>	<u>-</u>	<u>(124,429)</u>	<u>43,508</u>

9 GOING CONCERN

The charity's main source of income is donation from public and from sales in charity shops. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

10 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statement

11 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

LIGHTHOUSE INTERNATIONAL MINISTRIES

13

**Charity Income and Expenditure
For the year ended 31 March 2024**

	2024		2023	
	£	£	£	£
Restricted Gifts/Donations	56,674		38,745	
Unrestricted Gifts/Donations	23,875		5,625	
Investment income	9,232		6,628	
Other income	2,769			
Gift aid rebates	8,339		10,253	
	<hr/>		<hr/>	
Gross Profit		100,889		61,251
 Charitable Expenditure				
Overseas Organisation	5,500		27,400	
Overseas Individual	4,729		5,450	
Casa Lumini & Romania	2,535		4,604	
Roshni Nilaya	30,870		24,605	
Africa	7,978		7,600	
Other equipments & supplies	1,371		254	
El Shaddi	13,001		10,045	
Bethany	0		1,000	
Agape	15,593		12,707	
Appeals and others	0		3,250	
	<hr/>	(81,577)	<hr/>	(96,915)
 Administrative Expenditure				
Travel and Subsistence	10,857		11,687	
Bank Charges	398		401	
Accountancy			1,800	
	<hr/>	(11,255)	<hr/>	(13,888)
 Charity surplus/(deficit)		 8,057		 (49,552)

LIGHTHOUSE INTERNATIONAL MINISTRIES

14

Shop Income and Expenditure
For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Sales	31,825		45,459	
Rags and warehouse	982		1,655	
	-		-	
Gross Profit		32,807		47,114
 Administrative Expense				
Wages	6,252		7,243	
Rent and rates	13,987		14,107	
Motor and travel expenses	3,803		4,055	
Printing, postage and stationery	316		650	
Telephone	643		476	
Gas, electricity & water	1,834		1,846	
Miscellaneous	1,237		855	
Legal cost			367	
Repairs and renewals	120		317	
Advertising & IT Cost	1,225		1,074	
Insurance	1,767		2,254	
Depreciation	413			
		(31,597)		(33,244)
 Revenue surplus/(deficit)		1,210		13,870
Total surplus/(deficit)		1,210		13,870

LIGHTHOUSE INTERNATIONAL MINISTRIES

England & Wales - Charity number 1032201

Accounts

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

INDEX PAGE

Page No.	Contents
1 - 4	Trustees Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 12	Notes to the Accounts
13 - 14	Income and Expenditure Account

LIGHTHOUSE INTERNATIONAL MINISTRIES

Report of the trustees for the Year Ended 31 March 2023

1

The members of the Management Committee (trustees) present their annual report for the Year Ended 31st March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference & Administrative Information

The Charity

The Charity is registered with the Charity Commissioners for England and Wales with registration number 1032201. The Charity's address is Lighthouse International Ministries, 12 Centenary Park, Coronet way, Eccles, Manchester, M50 1RE.

Date of registration:

The Charity was registered with charities Commission on 28/01/1994

Other Names:

LIM (Old name)

LIM UK (Working name)

L I M (Working name)

Governing document:

Trust deed dated 17 Jan 1994, scheme of the charity Commissioners dated 15 March 2002.

Trustees (Management Committee)

The trustees who served on the Management Committee during the year were as follows:-

Mrs Joanne Marks	Trustee
Mrs Florence Hendriksz	Trustee
Mr Phil Clare	Trustee

Management Committee members are elected or appointed once in every 2 years, with the officers being elected from the membership of the Management Committee.

Management Team

Lead Pastor:	Mr Paul Hallam
Shop Manager:	Mrs Margaret Hallam
Finance officer	Mrs Zuzana Austin

Independent Examiner

Ferguson & Co, 651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Bankers

The Charity's bankers are:

TSB Bank	The Co-Operative Bank
Chorlton	
Manchester	Manchester

Objectives of the Organisation

Objectives:-

Lighthouse International Ministries (LIM) is a network of Churches and Individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. Children's homes youth Camps, Leprosy Missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

LIGHTHOUSE INTERNATIONAL MINISTRIES

Report of the trustees for the Year Ended 31 March 2023 (CONTINUE)

2

The objects of the charity are to benefit the peoples of the Eastern Europe, Africa and Asia by:

- A) the relief of poverty and hardship
- B) the advancement of education
- C) the preservation and protection of health and
- D) the promotion of the Christian Religion.

Classification

What:

- The prevention or relief of poverty
- Overseas aid/famine relief
- Religious activities

Who:

- Children/Young people
- Elderly/Old people
- People with disabilities

How:

- Makes grants to individuals
- Makes grants to organisations
- Provides human resources
- Provides buildings/facilities/open spaces
- Sponsors or undertake research
- Acts as umbrella or resource body

Trustee Induction and Training

New trustees undergo a period of induction for one week and get training in skills relevant to them.

Recruitment and Appointment of Trustees

This is done in the Annual General Meeting of the organisation. Notice is given to all members 21 days before the Annual General Meeting

Risk Management

The board of trustees have undertaken a risk review of the charity's affairs over the next financial year. The trustees have identified and reviewed the major risks to which the charity is exposed to and have established systems to mitigate those risks.

Financial Review

In the year to 31 Mar 2023 the charity had a total income of £108,365 (2022 - £135,555) and total expenditure of £144,047 (2022 - £125,219). This resulted in a net deficit for the year of -£35,682 (2022 - £10,336). During this period the charity have used reserves to maintain activity levels in the face of reductions in funding. At the end of financial year restricted reserves stood at £7,991 (2022 - £27,029).

Reserves Policy

The charity's general reserves cover approximately 2 to 4 months running costs. The financial situation is under constant review by the board and it is to be hoped that grant making trusts and public donations will give a favourable response to the charity's application for continued funding of its projects.

Investment Policy

Monies not required for day to day working capital are placed on deposit or in a deposit account paying a favourable rate of interest.

LIGHTHOUSE INTERNATIONAL MINISTRIES

Report of the trustees for the Year Ended 31 March 2023 (CONTINUE)

3

Trustees' Responsibilities In relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities act in England & Wales require 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 the accounts, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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.

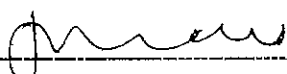
The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware, there is no relevant accounts information of which the charity's independent examiner is unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On Behalf of the Board of Trustees' Management Committee:


Mrs Joanne Marks (Trustee)


Mr Phil Clare (Trustee)

Date: 21/1/24

LIM TRUSTEES REPORT 2022/23



The year was very productive, with several BACS churches being built in India. This includes the transfer of funds from the previous years' balances held by way of sponsors. The situation on the ground in India is very changeable, with several instances of persecution by extremist groups now having an effect on our church building operations. This continues to be monitored.

Activities for projects working with children in the community have grown substantially, with over 800 children receiving care at several levels. Educationally, socially, and practically, including food, clothing, and other essential commodities. A record number of children who have gone through both our residential and community care programs are now in further education, in colleges and even universities.

In Africa, we supported the work of The Message Trust, Youth Africa. We enabled them to set up a new project base in Parkwood. A place notorious for crime among young people. Many of these have found faith and purpose as a result of The Message Trust's work there.


In Uganda and Kenya, support was provided to charities working amongst some of the poorest children and young people. A growing number of young people were helped by LIM in going to college. Some were orphaned due to HIV. The future is looking much better for many children and young people due to LIM's involvement in enabling them to get a better education, lifting them out of poverty and into employment and purpose.

In Romania, we managed to send a team from UK in June and make another trip in December. A new project was founded in our main centre ready to start in May 2023. This will be a partnership between LIM UK, Italian pastors and a few friends in the USA who are financially supporting our sister charity directly.

Finances were down quite a bit. Most of this was due to a good number of supporters coming on board with BACS (Build A Church Scheme) in a previous financial period. We believe we will be able to bring additional funds in soon, due to a more strategic approach with our fundraising.

All in all, so much was accomplished again albeit, on modest amounts.

As Trustees, we believe the charity is being managed competently and prudently and are satisfied with the overall outcomes.

Signed.....

Date.....29/11/23.....

Joanne Marks
For and on behalf of LIM Trustees

Lighthouse International Ministries

Unit 12 Centenary Park
Coronet Way
Salford
M50 1RE

Tel: +44 (0161) 768 1440

www.limuk.info

Director

Paul Hallam

Trustees

Jo Marks
Philip Clare
Florence Hendriksz

Projects Manager

Mags Hallam

LIM Romania

Mihai Lupu

Independent Examiner's Report to the Trustees of Lighthouse International Ministries

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake examination by being a qualified member of the Association Of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

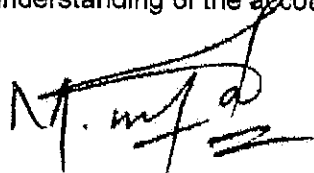
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab FCCA
Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 22/01/2024

LIGHTHOUSE INTERNATIONAL MINISTRIES

6

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Income Funds £	Year Ended 31.03.23 Total Funds £	Year Ended 31.03.22 Total Funds £
INCOMING RESOURCES					
<i>Incoming Resources from Generated Funds:</i>					
Donations & Legacies	2	5,625	-	5,625	12,360
Charitable income	2	-	38,745	38,745	63,621
Other activities for generating funds	2	47,114	-	47,114	40,591
Investment income	2	6,628	-	6,628	5,920
Gift aid rebate	2	10,253	-	10,253	10,396
Coronavirus Grant From HMRC	2	-	-	-	2,667
TOTAL INCOMING RESOURCES		69,620	38,745	108,365	135,555
RESOURCES EXPENDED					
Charitable Expenditure :	3	-	(108,602)	(108,602)	(88,106)
Support Cost	3	(33,244)	-	(33,244)	(31,712)
Governance Cost	3	(2,201)	-	(2,201)	(5,401)
TOTAL RESOURCES EXPENDED		(35,445)	(108,602)	(144,047)	(125,219)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		34,175	(69,857)	(35,682)	10,336
Transfer between funds	8	(50,819)	50,819	-	-
NET MOVEMENT IN FUNDS		(16,644)	(19,038)	(35,682)	10,336
Reconciliation of Funds					
Total Funds B/Fwd		42,894	27,029	69,923	59,587
Total Funds C/Fwd	8	26,250	7,991	34,241	69,923

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts.

LIGHTHOUSE INTERNATIONAL MINISTRIES

7

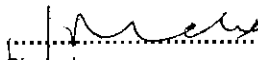
BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		-		-
CURRENT ASSETS					
Debtors		43		5,093	
Cash at Bank		34,214		65,154	
Cash In Hand		8		14	
		<u>34,265</u>		<u>70,261</u>	
LIABILITIES:					
Amounts falling due within one year	7		<u>(24)</u>		<u>(338)</u>
NET CURRENT ASSETS			34,241		69,924
NET ASSETS			<u><u>34,241</u></u>		<u><u>69,924</u></u>
ACCUMULATED FUNDS					
Unrestricted	8		26,250		42,894
Restricted Revenue	8		7,991		27,029
			<u><u>34,241</u></u>		<u><u>69,923</u></u>

Approved on behalf of the Trustees Management Committee

MRS JOANNE MARUS

and signed on the behalf


Signed

Date: 21/1/24

The notes on pages 8 to 12 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Contracts, grants and investment income are reflected in the accounts when received.

Donations, gifts and other income are reflected in the accounts when received.

Sales, rent, rags are the cash incomes generated through the charity shops, and are recorded as the cash sale is made.

In addition, monies received for specific purposes are set aside as "restricted funds"

Expenditure recognition

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Valuation, Capitalisation and Depreciation of Fixed Assets

Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible assets over their estimated useful lives as follows:-

Motor Vehicles	25% on cost
Furniture and Equipment	25% on cost

LIGHTHOUSE INTERNATIONAL MINISTRIES

9

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (CONTINUED)

Taxation

The organisation is exempt from income tax by reason of its charitable status.

Income tax suffered on investment income is reclaimed in full.

The charity is not registered for VAT.

2 INCOMING RESOURCES	Unrestricted Income Funds £	Restricted Income Funds £	Total 2023 £	Total 2022 £
Donations & Legacies	5,625	-	5,625	12,360
Charitable Income	-	38,745	38,745	63,621
<u>Other activities for generating</u> funds (Income from shops)	47,114	-	47,114	40,591
Investment Income	6,628	-	6,628	5,920
Gift aid rebate	10,253	-	10,253	10,396
Coronavirus Grant From HMRC	-	-	-	2,667
	69,620	38,745	108,365	135,555

Income from charitable activities

Romania and Casa Lumini	3,984	7,139
Bethany/India	22,370	44,936
Africa	-	4,100
One-off designation	32	6,990
Aqape	12,359	456
	38,745	63,621

LIGHTHOUSE INTERNATIONAL MINISTRIES

10

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

3 RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Charitable Activities				
Casa Lumini	-	4,604	4,604	2,987
Overseas organisations	-	27,400	27,400	20,000
Overseas individuals	-	5,450	5,450	5,070
Travel & Subsistence	-	11,687	11,687	6,603
Africa	-	7,600	7,600	12,000
El Shaddi	-	10,045	10,045	14,000
Bethany	-	1,000	1,000	900
ERI Agape church	-	12,707	12,707	191
Roshni Nilaya	-	24,605	24,605	18,275
Other equipments & supplies	-	254	254	-
Appeals and others	-	3,250	3,250	8,080
Support Costs				
Employment Costs	7,243	-	7,243	7,512
Rent and Rates	14,107	-	14,107	13,621
Gas, electricity and water	1,846	-	1,846	1,257
Motor and Travel	4,055	-	4,055	3,046
Insurance	2,254	-	2,254	2,212
Printing, Postage & Stationery	650	-	650	429
Misc purchases	855	-	855	193
Legal Cost	367	-	367	1,707
Telephone	476	-	476	451
Repairs & Maintenance	317	-	317	181
Advertising, Web & IT	1,074	-	1,074	1,103
	33,244	108,602	141,846	119,818
Governance Costs				
Bank Charges	401	-	401	401
Accountancy & Audit	1,800	-	1,800	5,000
	2,201	-	2,201	5,401
Total	35,445	108,602	144,047	125,219
Staff Costs:				
Wages and Salaries			7,243	7,512

No employee earned £60,000 p.a. or more, and no director was paid any remuneration.

LIGHTHOUSE INTERNATIONAL MINISTRIES

11

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

4 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable during the year, to any trustee or to any persons known to be connected with them.
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

5 TANGIBLE FIXED ASSETS

	Motor Vehicle £	Furniture & Equipment £	Total £
COST			
At 31.3.22	7,751	27,841	35,592
Additions			-
Disposals			-
At 31.3.23	7,751	27,841	35,592
 DEPRECIATION			
At 31.3.22	7,751	27,841	35,592
Charge			-
Disposals			-
At 31.3.23	7,751	27,841	35,592
 NET BOOK VALUE			
At 31.3.23	-	-	-
At 31.3.22	-	-	-

	2023 £	2022 £
6 CAPITAL COMMITMENTS		
None during this year	-	-

	£	£
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
LCC Control Account	24	338
	24	338

LIGHTHOUSE INTERNATIONAL MINISTRIES

12

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

8 MOVEMENT IN FUNDS

	Balance 1 April 2022	Incoming	Transfer	Outgoing	Balance 31 March 2023
	£	£	£	£	£
RESTRICTED INCOME FUNDS					
Romania(CasaLumini&Life Cent)	7,991	3,984	7,146	(11,130)	7,991
Bethany/India	18,500	22,370	33,045	(73,915)	-
Africa	-	-	7,600	(7,600)	-
Agape	348	12,359	-	(12,707)	-
Other	190	32	3,028	(3,250)	-
	<u>27,029</u>	<u>38,745</u>	<u>50,819</u>	<u>(108,602)</u>	<u>7,991</u>
UNRESTRICTED FUNDS					
General	42,894	69,620	(50,819)	(35,445)	26,250
TOTAL FUNDS	<u>69,923</u>	<u>108,365</u>	<u>-</u>	<u>(144,047)</u>	<u>34,241</u>

9 GOING CONCERN

The charity's main source of income is donation from public and from sales in charity shops. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

10 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statement

11 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

LIGHTHOUSE INTERNATIONAL MINISTRIES

13

Charity Income and Expenditure
For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Restricted Gifts/Donations	38,745		63,621	
Unrestricted Gifts/Donations	5,625		12,360	
Investment Income	6,628		5,920	
Gift aid rebates	10,253		10,396	
	<hr/>		<hr/>	
Gross Profit		61,251		92,297
 Charitable Expenditure				
Overseas Organisation	27,400		20,000	
Overseas Individual	5,450		5,070	
Casa Lumini & Romanla	4,604		2,987	
Roshni Nilaya	24,605		18,275	
Africa (Message Trust)	7,600		12,000	
Other equipments & supplies	254		-	
El Shaddi	10,045		14,000	
Bethany	1,000		900	
Agape	12,707		191	
Appeals and others	3,250		8,080	
	<hr/>		<hr/>	
		(96,915)		(81,503)
 Administrative Expenditure				
Travel and Subsistence	11,687		6,603	
Bank Charges	401		401	
Accountancy	1,800		5,000	
	<hr/>		<hr/>	
		(13,888)		(12,004)
 Charlty surplus/(deficit)		 <u>(49,551)</u>		 <u>(1,210)</u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

14

Shop Income and Expenditure
For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Sales	45,459		39,436	
Rags and warehouse	1,655		1,155	
Covid-19 support grant	-		2,667	
	<u> </u>		<u> </u>	
Gross Profit		47,114		43,258
Administrative Expense				
Wages	7,243		7,512	
Rent and rates	14,107		13,621	
Motor and travel expenses	4,055		3,046	
Printing, postage and stationery	650		429	
Telephone	476		451	
Gas, electricity & water	1,846		1,257	
Miscellaneous	855		193	
Legal cost	367		1,707	
Repairs and renewals	317		181	
Advertising & IT Cost	1,074		1,103	
Insurance	2,254		2,212	
Depreciation				
		<u> </u>		<u> </u>
		(33,244)		(31,712)
Revenue surplus/(deficit)		<u> </u>		<u> </u>
		13,870		11,546
Total surplus/(deficit)		<u> </u>		<u> </u>
		13,870		11,546

LIGHTHOUSE INTERNATIONAL MINISTRIES

England & Wales - Charity number 1032201

Accounts

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

INDEX PAGE

Page No.	Contents
1 - 4	Trustees Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 12	Notes to the Accounts
13 - 14	Income and Expenditure Account

Report of the trustees for the Year Ended 31 March 2022

The members of the Management Committee (trustees) present their annual report for the Year Ended 31st March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference & Administrative Information

The Charity

The Charity is registered with the Charity Commissioners for England and Wales with registration number 1032201. The Charity's address is Lighthouse International Ministries, 12 Centenary Park, Coronet way, Eccles, Manchester, M50 1RE.

Date of registration:

The Charity was registered with charities Commission on 28/01/1994

Other Names:

LIM (Old name)

LIM UK (Working name)

L I M (Working name)

Governing document:

Trust deed dated 17 Jan 1994, scheme of the charity Commissioners dated 15 March 2002.

Trustees (Management Committee)

The trustees who served on the Management Committee during the year were as follows:-

Mrs Joanne Marks	Trustee
Mrs Florence Hendriksz	Trustee
Mr Phil Clare	Trustee

Management Committee members are elected or appointed once in every 2 years, with the officers being elected from the membership of the Management Committee.

Management Team

Lead Pastor:	Mr Paul Hallam
Shop Manager:	Mrs Margaret Hallam
Finance officer	Mrs Zuzana Austln

Independent Examiner

Ferguson & Co, 651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Bankers

The Charity's bankers are:

TSB Bank	The Co-Operative Bank
Chorlton	
Manchester	Manchester

Objectives of the Organisation

Objectives:-

Lighthouse International Ministries (LIM) is a network of Churches and individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. Children's homes youth Camps, Leprosy Missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

Report of the trustees for the Year Ended 31 March 2022 (CONTINUE)

2

The objects of the charity are to benefit the peoples of the Eastern Europe, Africa and Asia by:

- A) the relief of poverty and hardship
- B) the advancement of education
- C) the preservation and protection of health and
- D) the promotion of the Christian Religion.

Classification

What:

- The prevention or relief of poverty
- Overseas aid/famine relief
- Religious activities

Who:

- Children/Young people
- Elderly/Old people
- People with disabilities

How:

- Makes grants to individuals
- Makes grants to organisations
- Provides human resources
- Provides buildings/facilities/open spaces
- Sponsors or undertake research
- Acts as umbrella or resource body

Trustee Induction and Training

New trustees undergo a period of induction for one week and get training in skills relevant to them.

Recruitment and Appointment of Trustees

This is done in the Annual General Meeting of the organisation. Notice is given to all members 21 days before the Annual General Meeting

Risk Management

The board of trustees have undertaken a risk review of the charity's affairs over the next financial year. The trustees have identified and reviewed the major risks to which the charity is exposed to and have established systems to mitigate those risks.

Financial Review

In the year to 31 Mar 2022 the charity had a total income of £135,555 (2021 - £147,503) and total expenditure of £125,219 (2021 - £104,175). This resulted in a net profit for the year of £10,336 (2021 - £43,328). During this period the charity have used reserves to maintain activity levels in the face of reductions in funding. At the end of financial year restricted reserves stood at £27,029 (2021 - £17,624).

Reserves Policy

The charity's general reserves cover approximately 2 to 4 months running costs. The financial situation is under constant review by the board and it is to be hoped that grant making trusts and public donations will give a favourable response to the charity's application for continued funding of its projects.

Investment Policy

Monies not required for day to day working capital are placed on deposit or in a deposit account paying a favourable rate of interest.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities act in England & Wales require 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 the accounts, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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.

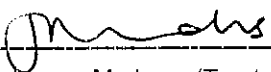
The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision 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.

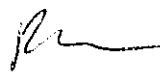
STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware, there is no relevant accounts information of which the charity's independent examiner is unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On Behalf of the Board of Trustees' Management Committee:



 Mrs Joanne Marks (Trustee)



 Mr Phil Clare (Trustee)

Date: 16/1/23



LIM TRUSTEES REPORT 2021/22

The year was really a year of recovery after the pandemic. As with many charities we were hit quite hard and especially getting the shops back open and starting to travel again. This was also to be the case in many of our mission stations, particularly in India.


Finances were steady, and seven BACS Churches were funded in 21/22 with other promises and pledges received. Some difficulty was experienced in overseas transfers due to banking changes in India through the Indian National Bank. Hopefully, these will clear up soon.

Our children's work has grown quite rapidly due to the new strategy of providing more care in the community. This is largely happening through our community hubs. Several of these are currently being established in the poorest areas. A community centre was built in one village and has been a major breakthrough in terms of aid to extremely poor individuals and families.

Over the year, as trustees, we believe we saw funds well managed and well spent. Some funding was raised for Ukrainian asylum seekers in Poland and Romania in our partnership with other churches.

Our support of our African missions' partners continued apace, with support of missions in Uganda, Kenya, and South Africa. This was mostly for educational grants, work with youth, children, and employment opportunities.

We continue to receive donations and grants from churches and individuals, and it is good to see that we managed to come through such a difficult period relatively unscathed. We are hoping to see more increase in funding in the future as things improve.

Signed.....

Date.....16.11.23.....

Joanne Marks LIM Trustee

Lighthouse International Ministries

Unit 12, Centenary Park
Coronet Way
Eccles
Manchester
M50 1RE

Tel: +44(0)161786 1440

www.limuk.org
info@limuk.org

Director
Paul Hallam

Trustees
Jo Marks
Phillip Clare
Florence Hendriksz

Projects Manager
Mags Hallam

LIM India
Samuel J

Romania
Mihai Lupu

Independent Examiner's Report to the Trustees of Lighthouse International Ministries

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake examination by being a qualified member of the Association Of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

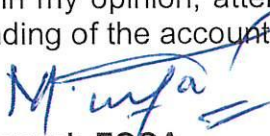
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab FCCA

Ferguson & Co

Chartered Certified Accountants

651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 16/01/2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Income Funds £	Year Ended 31.03.22 Total Funds £	Year Ended 31.03.21 Total Funds £
INCOMING RESOURCES					
<i>Incoming Resources from Generated Funds:</i>					
Donations & Legacies	2	12,360		12,360	5,807
Charitable income	2		63,621	63,621	68,339
Other activities for generating funds	2	40,591		40,591	16,531
Investment income	2	5,920		5,920	4,767
Gift aid rebate	2	10,396		10,396	7,390
Coronavirus Grant From HMRC	2	2,667		2,667	44,669
TOTAL INCOMING RESOURCES		71,933	63,621	135,554	147,503
RESOURCES EXPENDED					
Charitable Expenditure :	3		(88,106)	(88,106)	(74,384)
Support Cost	3	(31,712)		(31,712)	(27,096)
Governance Cost	3	(5,401)		(5,401)	(2,695)
TOTAL RESOURCES EXPENDED		(37,112)	(88,106)	(125,219)	(104,175)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		34,821	(24,485)	10,336	43,328
Transfer between funds	8	(33,890)	33,890	-	-
NET MOVEMENT IN FUNDS		931	9,405	10,336	43,328
Reconciliation of Funds					
Total Funds B/Fwd		41,963	17,624	59,587	16,259
Total Funds C/Fwd	8	42,894	27,029	69,923	59,587

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		-		-
CURRENT ASSETS					
Debtors		5,093		43	
Cash at Bank		65,154		60,245	
Cash In Hand		14		30	
		<u>70,261</u>		<u>60,318</u>	
LIABILITIES:					
Amounts falling due within one year	7	<u>(338)</u>		<u>(732)</u>	
NET CURRENT ASSETS			69,923		59,587
NET ASSETS			<u><u>69,923</u></u>		<u><u>59,587</u></u>
ACCUMULATED FUNDS					
Unrestricted	8		42,894		41,963
Restricted Revenue	8		27,029		17,624
			<u><u>69,923</u></u>		<u><u>59,587</u></u>

Approved on behalf of the Trustees Management Committee

JOANNE MARCUS

and signed on the behalf


Signed

Date: 16/1/23

The notes on pages 8 to 12 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES**Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Contracts, grants and investment income are reflected in the accounts when received.

Donations, gifts and other income are reflected in the accounts when received.

Sales, Rent, Rags are the cash incomes generated through the charity shops, and are recorded as the cash sale is made.

In addition, monies received for specific purposes are set aside as "restricted funds"

Expenditure recognition

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Valuation, Capitalisation and Depreciation of Fixed Assets

Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible assets over their estimated useful lives as follows:-

Motor Vehicles	25% on cost
Furniture and Equipment	25% on cost

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES (CONTINUED)

Taxation

The organisation is exempt from income tax by reason of its charitable status.

Income tax suffered on investment income is reclaimed in full.

The charity is not registered for VAT.

2 INCOMING RESOURCES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2022 £	Total 2021 £
Donations & Legacies	12,360		12,360	5,807
Charitable income		63,621	63,621	68,339
<i>Other activities for generating funds (income from shops)</i>	40,591		40,591	16,531
Investment income	5,920		5,920	4,767
Gift aid rebate	10,396		10,396	7,390
Coronavirus Grant From HMRC	2,667		2,667	44,669
	71,933	63,621	135,554	147,503
Income from charitable activities				
Romania and Casa Lumini		7,139		4,223
Bethany/India		44,936		56,965
Africa		4,100		2,500
One-off designation		6,990		2,520
Aqape		456		2,131
		63,621		68,339

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3 RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Charitable Activities				
Casa Lumini		2,987	2,987	1,705
Overseas organisations		20,000	20,000	10,000
Overseas individuals		5,070	5,070	2,908
Travel & Subsistence		6,603	6,603	-
Africa		12,000	12,000	13,000
El Shaddi		14,000	14,000	12,000
Bethany		900	900	9,900
ERI Agape church		191	191	2,048
Roshni Nilaya		18,275	18,275	16,529
Other equipments & supplies		-	-	694
Appeals and others		8,080	8,080	5,600
Support Costs				
Employment Costs	7,512		7,512	5,580
Rent and Rates	13,621		13,621	13,242
Gas, electricity and water	1,257		1,257	1,485
Motor and Travel	3,046		3,046	1,899
Insurance	2,212		2,212	1,969
Printing, Postage & Stationery	429		429	572
Misc purchases	193		193	711
Legal cost	1,707		1,707	-
Telephone	451		451	403
Repairs & Maintenance	181		181	352
Advertising, Web & IT	1,103		1,103	883
Depreciation	-		-	-
	31,712	88,106	119,818	101,480
Governance Costs				
Bank Charges	401		401	695
Accountancy & Audit	5,000		5,000	2,000
	5,401	0	5,401	2,695
Total	37,112	88,106	125,219	104,175
Staff Costs:				
Wages and Salaries			7,512	5,580
No employee earned £60,000 p.a. or more, and no director was paid any remuneration.				
The average number of employees, expressed as a full time equivalent was:				
Management and Administration			1	1

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

4 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable during the year, to any trustee or to any persons known to be connected with them.
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

5 TANGIBLE FIXED ASSETS

	Motor Vehicle	Furniture & Equipment	Total
	£	£	£
COST			
At 31.3.21	7,751	27,841	35,592
Additions			-
Disposals			-
At 31.3.22	<u>7,751</u>	<u>27,841</u>	<u>35,592</u>
DEPRECIATION			
At 31.3.21	7,751	27,841	35,592
Charge			-
Disposals			-
At 31.3.22	<u>7,751</u>	<u>27,841</u>	<u>35,592</u>
NET BOOK VALUE			
At 31.3.22	<u>-</u>	<u>-</u>	<u>-</u>
At 31.3.21	<u>-</u>	<u>-</u>	<u>-</u>

	2022	2021
	£	£
6 CAPITAL COMMITMENTS		
None during this year	<u>-</u>	<u>-</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
LCC Control Account	338	732
Accruals		
	<u>338</u>	<u>732</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

8 MOVEMENT IN FUNDS

	Balance 1 April 2021 £	Incoming £	Transfer £	Outgoing £	Balance 31 March 2022 £
RESTRICTED INCOME FUNDS					
Romania(CasaLumini&Life Cent)	7,991	7,139	1,010	(8,149)	7,991
Bethany/India	9,550	44,936	23,260	(59,246)	18,500
Africa		4,100	7,900	(12,000)	0
Agape	83	456		(191)	348
Other		6,990	1,720	(8,520)	190
	<u>17,624</u>	<u>63,621</u>	<u>33,890</u>	<u>(88,106)</u>	<u>27,029</u>
UNRESTRICTED FUNDS					
General	41,963	71,933	(33,890)	(37,112)	42,894
TOTAL FUNDS	<u>59,587</u>	<u>135,554</u>	<u>-</u>	<u>(125,219)</u>	<u>69,923</u>

9 GOING CONCERN

The charity's main source of income is donation from public and from sales in charity shops. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

10 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statement

11 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Charity Income and Expenditure
For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Restricted Gifts/Donations	63,621		68,339	
Unrestricted Gifts/Donations	12,360		5,807	
Investment income	5,920		4,767	
Gift aid rebates	10,396		7,390	
	<hr/>		<hr/>	
Gross Profit		92,297		86,303
 Charitable Expenditure				
Overseas Organisation	20,000		10,000	
Overseas Individual	5,070		2,908	
Casa Lumini & Romania	2,987		1,705	
Roshni Nilaya	18,275		16,529	
Africa (Message Trust)	12,000		13,000	
Other equipments & supplies	0		694	
El Shaddi	14,000		12,000	
Bethany	900		9,900	
Agape	191		2,048	
Appeals and others	8,080		5,600	
	<hr/>		<hr/>	
		(81,503)		(74,384)
 Administrative Expenditure				
Travel and Subsistence	6,603		-	
Bank Charges	401		695	
Accountancy	5,000		2,000	
	<hr/>		<hr/>	
		(12,004)		(2,695)
 Charity surplus/(deficit)		 (1,210)		 9,224

Shop Income and Expenditure
For the year ended 31 March 2022

	2022		2021	
	£	£	£	£
Sales	39,436		15,533	
Rags and warehouse	1,155		998	
Covid-19 support grant	<u>2,667</u>		<u>44,669</u>	
Gross Profit		43,258		61,200
 Administrative Expense				
Wages	7,512		5,580	
Rent and rates	13,621		13,242	
Motor and travel expenses	3,046		1,899	
Printing, postage and stationery	429		572	
Telephone	451		403	
Gas, electricity & water	1,257		1,485	
Miscellaneous	193		711	
Legal cost	1,707		-	
Repairs and renewals	181		352	
Advertising & IT Cost	1,103		883	
Insurance	2,212		1,969	
Depreciation				
		<u>(31,712)</u>		<u>(27,096)</u>
Revenue surplus/(deficit)		<u>11,546</u>		<u>34,104</u>
Total surplus/(deficit)		<u>11,546</u>		<u>34,104</u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

England & Wales - Charity number 1032201

Accounts

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

LIGHTHOUSE INTERNATIONAL MINISTRIES

LIGHTHOUSE INTERNATIONAL MINISTRIES

REGISTERED CHARITY NUMBER : 1032201

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

INDEX PAGE

Page No.	Contents
1 - 4	Trustees Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 12	Notes to the Accounts
13 - 14	Income and Expenditure Account

Report of the trustees for the Year Ended 31 March 2021

The members of the Management Committee (trustees) present their annual report for the Year Ended 31st March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference & Administrative Information

The Charity

The Charity is registered with the Charity Commissioners for England and Wales with registration number 1032201. The Charity's address is Lighthouse International Ministries, 12 Centenary Park, Coronet way, Eccles, Manchester, M50 1RE.

Date of registration:

The Charity was registered with charities Commission on 28/01/1994

Other Names:

LIM (Old name)

LIM UK (Working name)

L I M (Working name)

Governing document:

Trust deed dated 17 Jan 1994, scheme of the charity Commissioners dated 15 March 2002.

Trustees (Management Committee)

The trustees who served on the Management Committee during the year were as follows:-

Mrs Joanne Marks	Trustee
Mrs Florence Hendriksz	Trustee
Mr Phil Clare	Trustee

Management Committee members are elected or appointed once in every 2 years, with the officers being elected from the membership of the Management Committee.

Management Team

Lead Pastor:	Mr Paul Hallam
Shop Manager:	Mrs Margaret Hallam
Finance officer	Mrs Zuzana Austin

Independent Examiner

Zaheer & Co, 63 Kingsway, Burnage, M19 2LL.

Bankers

The Charity's bankers are:

TSB Bank	The Co-Operative Bank
Chorlton	
Manchester	Manchester

Objectives of the Organisation

Objectives:-

Lighthouse International Ministries (LIM) is a network of Churches and individuals throughout Great Britain and Ireland that supports people and projects in Romania, India and Africa i.e. Children's homes youth Camps, Leprosy Missions. LIM's heart is to strengthen, equip and facilitate indigenous people who have good ideas but have very limited resources.

Report of the trustees for the Year Ended 31 March 2021 (CONTINUE)

The objects of the charity are to benefit the peoples of the Eastern Europe, Africa and Asia by:

- A) the relief of poverty and hardship
- B) the advancement of education
- C) the preservation and protection of health and
- D) the promotion of the Christian Religion.

Classification

What:

- The prevention or relief of poverty
- Overseas aid/famine relief
- Religious activities

Who:

- Children/Young people
- Elderly/Old people
- People with disabilities

How:

- Makes grants to individuals
- Makes grants to organisations
- Provides human resources
- Provides buildings/facilities/open spaces
- Sponsors or undertake research
- Acts as umbrella or resource body

Trustee Induction and Training

New trustees undergo a period of induction for one week and get training in skills relevant to them.

Recruitment and Appointment of Trustees

This is done in the Annual General Meeting of the organisation. Notice is given to all members 21 days before the Annual General Meeting

Risk Management

The board of trustees have undertaken a risk review of the charity's affairs over the next financial year. The trustees have identified and reviewed the major risks to which the charity is exposed to and have established systems to mitigate those risks.

Financial Review

In the year to 31 Mar 2021 the charity had a total income of £147,503 (2020 - £134,476) and total expenditure of £104,175 (2020 - £130,770). This resulted in a net profit for the year of £43,328 (2020 - £3706). During this period the charity have used reserves to maintain activity levels in the face of reductions in funding. At the end of financial year restricted reserves stood at £17,624(2020 - £8,991).

Reserves Policy

The charity's general reserves cover approximately 2 to 4 months running costs. The financial situation is under constant review by the board and it is to be hoped that grant making trusts and public donations will give a favourable response to the charity's application for continued funding of its projects.

Investment Policy

Monies not required for day to day working capital are placed on deposit or in a deposit account paying a favourable rate of interest.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities act in England & Wales require 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 the accounts, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision 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.

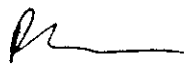
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware, there is no relevant accounts information of which the charity's independent examiner is unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

On Behalf of the Board of Trustees' Management Committee:



 Mrs Joanne Marks (Trustee)



 Mr Phil Clare (Trustee)

Date: 27/1/22

Trustees Report - LIM UK
2020 -2021



The year was productive albeit frustrating again mostly due to Covid 19. Despite the obvious challenges LIM faced, as all charities did, we found that people were incredibly generous and giving was up just under 20% overall.

Africa

Our work in Africa extended in Kenya to schools and churches and also Uganda to one of our main partners there. Our South African partners received the same level of support as the previous three years working with schools, young people and rehabilitation of young offenders in prisons and young offenders centres. A lot of work in several areas of deprivation in the townships is continuing via LIM's support. We are determined to continue this good work and are looking post Covid to upscaling our support.

India

India continued to be our main focus as we stepped up our work to the poorest of the poor. Food programmes among the city slums of Bangalore, Erode and other cities continued apace as the coronavirus left so many families and individuals in critical need, losing their employment and in some cases their lives through the pandemic.

BACS

The Build a church scheme (BACS) is now poised to breakthrough the 100 mark soon and each and every one of these centres highlights a beacon of hope and positivity for each and every community as we encourage churches to support the poor and needy of all religions or indeed none.

Lebanon

Emergency funding was raised for Beirut when the tragic explosions of 2020 hit the city and for several months over 300,000 people were displaced. LIM managed to raise several thousand pounds to ministry partners on the ground helping distribute food supplies, fresh water, blankets and much needed support.

Funding


This has mostly been through appeals, fund raising, mail shots and church donations. Our charity shops have seen a huge reduction in income but this was effectively compensated by the government scheme available due to the closure of our shops due to Covid. Unfortunately our biggest shop could not reopen due to the huge increase in rental demanded by the landlord. Early signs show an increase in our smaller shops though which has compensated for the lack of income.

No fund raising events could be organised due to Covid and sadly no overseas visits could be made .

Overall the trustees are very happy with the present level of both funding and feedback from our minority partners. Trustees meetings continued on zoom with very positive meetings underlining a feeling of continued success in delivering the charity's aims and objectives.

We are now looking forward to life beyond the pandemic and feel we will be ready to return to a more hands on approach to our work and ministry overseas.

Signed on behalf of the trustees:

Mrs Joanne Marks  Date 27/1/22

Lighthouse International Ministries

Unit 12, Centenary Park
Coronet Way
Eccles
Manchester
M50 1RE

Tel: +44(0)161786 1440

www.limuk.org
info@limuk.org

Director
Paul Hallam

Trustees
Jo Marks
Phillip Clare
Florence Hendriksz

Projects Manager
Mags Hallam

LIM India
Samuel J

Romania
Mihai Lupu

Independent Examiner's Report to the Trustees of Lighthouse International Ministries

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake examination by being a qualified member of the Association Of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's report

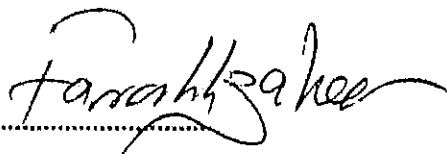
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Farroukh Zaheer FCCA
Zaheer & Co
Chartered Certified Accountants
63 Kingsway, Burnage
Manchester, M19 2LL

Date: 28th January 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Income Funds £	Year Ended 31.03.21 Total Funds £	Year Ended 31.03.20 Total Funds £
INCOMING RESOURCES					
<i>Incoming Resources from Generated Funds:</i>					
Donations & Legacies	2	13,197		13,197	12,828
Charitable income	2		68,339	68,339	64,187
Other activities for generating funds	2	16,531		16,531	51,410
Investment income	2	4,767		4,767	6,051
Coronavirus Grants From HMRC	2	44,669		44,669	0
TOTAL INCOMING RESOURCES		79,164	68,339	147,503	134,476
RESOURCES EXPENDED					
Charitable Expenditure :	3		(74,384)	(74,384)	(77,799)
Support Cost	3	(27,096)		(27,096)	(50,560)
Governance Cost	3	(2,695)		(2,695)	(2,411)
TOTAL RESOURCES EXPENDED		(29,791)	(74,384)	(104,175)	(130,770)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		49,373	(6,045)	43,328	3,706
Transfer between funds	8	(14,678)	14,678	-	-
NET MOVEMENT IN FUNDS		34,695	8,633	43,328	3,706
Reconciliation of Funds					
Total Funds B/Fwd		7,268	8,991	16,259	12,553
Total Funds C/Fwd	8	41,963	17,624	59,587	16,259

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

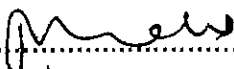
The notes on pages 8 to 12 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		-		-
CURRENT ASSETS					
Debtors		43		(59)	
Cash at Bank		60,245		18,938	
Cash in Hand		30		14	
		<u>60,318</u>		<u>18,893</u>	
LIABILITIES:					
Amounts falling due within one year	7	<u>(732)</u>		<u>(2,635)</u>	
NET CURRENT ASSETS			59,587		16,259
NET ASSETS			<u><u>59,587</u></u>		<u><u>16,259</u></u>
ACCUMULATED FUNDS					
Unrestricted	8		41,963		7,268
Restricted Revenue	8		17,624		8,991
			<u><u>59,587</u></u>		<u><u>16,259</u></u>

Approved on behalf of the Trustees Management Committee

JOANNE MARKS
and signed on the behalf


Signed

Date: 27/1/22

The notes on pages 8 to 12 form part of these accounts.

LIGHTHOUSE INTERNATIONAL MINISTRIES

8

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

Contracts, grants and investment income are reflected in the accounts when received.

Donations, gifts and other income are reflected in the accounts when received.

Sales, Rent, Rags are the cash incomes generated through the charity shops, and are recorded as the cash sale is made.

In addition, monies received for specific purposes are set aside as "restricted funds"

Expenditure recognition

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 3.

Valuation, Capitalisation and Depreciation of Fixed Assets

Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible assets over their estimated useful lives as follows:-

Motor Vehicles	25% on cost
Furniture and Equipment	25% on cost

LIGHTHOUSE INTERNATIONAL MINISTRIES

9

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES (CONTINUED)

Taxation

The organisation is exempt from income tax by reason of its charitable status.

Income tax suffered on investment income is reclaimed in full.

The charity is not registered for VAT.

2 INCOMING RESOURCES

	Unrestricted Income Funds £	Restricted Income Funds £	Total 2021 £	Total 2020 £
Donations & Legacies	13,197		13,197	12,828
Charitable income		68,339	68,339	64,187
Other activities for generating funds (Income from shops)	16,531		16,531	51,410
Investment income	4,767		4,767	6,051
Gift aid rebate	0		0	
Coronavirus Grant From HMRC	44,669		44,669	0
	<u>79,164</u>	<u>68,339</u>	<u>147,503</u>	<u>134,476</u>
Income from charitable activities				
Romania and Casa Lumini		4,223		10,170
Bethany/India		56,965		50,881
Africa		2,500		1,000
One-off designation		2,520		-
Aqape		2,131		2,136
		<u>68,339</u>		<u>64,187</u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

10

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3 RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Charitable Activities				
Casa Lumini		1,705	1,705	3,180
Overseas organisations		10,000	10,000	5,000
Overseas individuals		2,908	2,908	2,833
Travel & Subsistence		-	-	16,217
Africa		13,000	13,000	1,400
El Shaddi		12,000	12,000	9,000
Bethany		9,900	9,900	19,224
ERI Agape church		2,048	2,048	2,136
Roshni Nilaya		16,529	16,529	14,641
Campsite Romania		-	-	-
Other equipments & supplies		894	694	854
Appeals and others		5,600	5,600	3,314
Support Costs				
Employment Costs	5,580		5,580	9,077
Rent and Rates	13,242		13,242	28,733
Gas, electricity and water	1,485		1,485	3,565
Motor and Travel	1,899		1,899	3,630
Insurance	1,969		1,969	2,109
Printing, Postage & Stationery	572		572	1,030
Misc purchases	711		711	292
Telephone	403		403	441
Repairs & Maintenance	352		352	541
Advertising	883		883	1,142
Depreciation	-		-	-
	<u>27,096</u>	<u>74,384</u>	<u>101,480</u>	<u>128,359</u>
Governance Costs				
Bank Charges	695		695	411
Accountancy & Audit	2,000		2,000	2,000
	<u>2,695</u>	<u>0</u>	<u>2,695</u>	<u>2,411</u>
Total	<u>29,791</u>	<u>74,384</u>	<u>104,175</u>	<u>130,770</u>
Staff Costs:				
Wages and Salaries			<u>5,580</u>	<u>9,077</u>
No employee earned £60,000 p.a. or more, and no director was paid any remuneration.				
The average number of employees, expressed as a full time equivalent was:				
Management and Administration			<u>1</u>	<u>1</u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

11

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

4 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable during the year, to any trustee or to any persons known to be connected with them.
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

5 TANGIBLE FIXED ASSETS

	Motor Vehicle £	Furniture & Equipment £	Total £
COST			
At 31.3.20	7,751	27,841	35,592
Additions			-
Disposals			-
At 31.3.21	<u>7,751</u>	<u>27,841</u>	<u>35,592</u>
DEPRECIATION			
At 31.3.20	7,751	27,841	35,592
Charge			-
Disposals			-
At 31.3.21	<u>7,751</u>	<u>27,841</u>	<u>35,592</u>
NET BOOK VALUE			
At 31.3.21	<u>-</u>	<u>-</u>	<u>-</u>
At 31.3.20	<u>-</u>	<u>-</u>	<u>-</u>

6 CAPITAL COMMITMENTS

	2021 £	2020 £
None during this year	<u>-</u>	<u>-</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
LCC Control Account	732	635
Accruals		2,000
	<u>732</u>	<u>2,635</u>

LIGHTHOUSE INTERNATIONAL MINISTRIES

12

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

8 MOVEMENT IN FUNDS

	Balance 1 April 2020	Incoming	Transfer	Outgoing	Balance 31 March 2021
	£	£	£	£	£
RESTRICTED INCOME FUNDS					
Romania(CasaLumini&Life Cent)	7,991	4,223	675	(4,898)	7,991
Bethany/India	1,000	56,965	423	(48,838)	9,550
Africa	0	2,500	10,500	(13,000)	0
Agape	0	2,131		(2,048)	83
Other	0	2,520	3,080	(5,600)	0
	<u>8,991</u>	<u>68,339</u>	<u>14,678</u>	<u>(74,384)</u>	<u>17,624</u>
UNRESTRICTED FUNDS					
General	7,268	79,164	(14,678)	(29,791)	41,963
TOTAL FUNDS	<u>16,259</u>	<u>147,503</u>	<u>-</u>	<u>(104,175)</u>	<u>59,587</u>

9 GOING CONCERN

The charity's main source of income is donation from public and from sales in charity shops. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

10 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statement

11 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

LIGHTHOUSE INTERNATIONAL MINISTRIES

13

Charity Income and Expenditure
For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Restricted Gifts/Donations	68,339		64,187	
Unrestricted Gifts/Donations	13,197		12,828	
Investment Income	4,767		6,051	
			-	
			-	
Gross Profit		86,303		83,066
Charitable Expenditure				
Overseas Organisation	10,000		5,000	
Overseas Individual	2,908		2,533	
Casa Lumini & Romania	1,705		3,480	
Roshni Nilaya	16,529		14,641	
Africa	13,000		1,400	
Other equipments & supplies	694		854	
El Shaddi	12,000		9,000	
Bethany	9,900		19,224	
Agape	2,048		2,138	
Appeals and others	5,600		3,314	
		(74,384)		(61,582)
Administrative Expenditure				
Travel and Subsistence	-		16,217	
Bank Charges	695		411	
Accountancy	2,000		2,000	
		(2,695)		(18,628)
Charity surplus/(deficit)		9,224		2,856

LIGHTHOUSE INTERNATIONAL MINISTRIES

14

Shop Income and Expenditure
For the year ended 31 March 2021

	2021		2020	
	£	£	£	£
Sales	15,533		48,223	
Rags and warehouse	998		3,187	
Covid-19 Support Grant	<u>44,669</u>		<u>-</u>	
Gross Profit		61,200		51,410
 Administrative Expense				
Wages	5,560		9,077	
Rent and rates	13,242		28,733	
Motor and travel expenses	1,899		3,630	
Printing, postage and stationery	572		1,030	
Telephone	403		441	
Gas, electricity & water	1,485		3,565	
Miscellaneous	711		292	
Repairs and renewals	352		541	
Advertising & IT Cost	883		1,142	
Insurance	1,969		2,109	
Depreciation				
		<u>(27,096)</u>		<u>(50,560)</u>
Revenue surplus/(deficit)		<u>34,104</u>		<u>850</u>
Total surplus/(deficit)		<u>34,104</u>		<u>850</u>