

# LIGHTFORCE INTERNATIONAL

England & Wales · Charity number 1050871

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03123629](#)

**Registered** 1995-11-21

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

## Contact

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**Address** Christian Centre  
Strudwick Drive  
Oldbrook  
Milton Keynes  
MK6 2TG

**Phone** 01908553070

**Email** [grr@lightforce.org.uk](mailto:grr@lightforce.org.uk)

**Website** [www.lightforce.org.uk](http://www.lightforce.org.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN RELIGION AND TO RELIEVE PERSONS IN ANY PART OF THE WORLD WHO ARE IN CONDITIONS OF NEED HARDSHIP AND DISTRESS BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES AND IN PARTICULAR BUT NOT EXCLUSIVELY BY DEPLOYING HUMAN AND MATERIAL RESOURCES TO PROVIDE APPROPRIATE RELIEF TO SUCH PERSONS

**Activities:** Humanitarian Aid and Development Projects

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM
- Albania
- India
- Kenya
- Uganda

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £343,241 | £351,062    | -      | -         |
| 2023-12-31 | £273,624 | £244,943    | -      | -         |
| 2022-12-31 | £247,100 | £288,080    | -      | -         |
| 2021-12-31 | £214,009 | £216,662    | -      | -         |
| 2020-12-31 | £298,543 | £282,708    | -      | -         |

## Trustees

| Name                     | Role | Appointed  |
|--------------------------|------|------------|
| ANDREW SHEARMAN          |      |            |
| Anish Mathew             |      | 2022-10-11 |
| Dr Chidumebi Cyprel Ijeh |      | 2022-10-16 |
| Franklin Jayaraj         |      | 2022-10-11 |
| GEORGE RONALD RIDLEY     |      |            |
| Rachel Edwards           |      |            |
| Sonia Bell               |      | 2022-10-11 |
| Sunny Bokinala           |      | 2022-10-11 |

**LIGHTFORCE INTERNATIONAL**

England & Wales - Charity number 1050871

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# Accounts

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Charity registration number 1050871 (England and Wales)

Company registration number 3123629

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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|   |   |
|---|---|
| <b>Trustees</b>                           | Rev G R Ridley<br>Ms R Edwards<br>Mr A J Shearman<br>Ms S Bell<br>Mr S Bokinala<br>Mr A Mathew<br>Dr C Ijeh<br>Mr F Jayaraj |
| <b>Secretary</b>                          | Ms R Edwards  |
| <b>Charity number (England and Wales)</b> | 1050871   |
| <b>Company number</b>                     | 3123629   |
| <b>Registered office</b>                  | Strudwick Drive<br>Oldbrook<br>Milton Keynes<br>MK6 2TG   |
| <b>Auditor</b>                            | Crouchers Limited<br>1 Copperhouse Court<br>Caldecotte<br>Milton Keynes<br>Buckinghamshire<br>United Kingdom<br>MK7 8NL     |

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**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
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**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees have pleasure in presenting their report for the year ended 31st December 2024. This report is prepared in accordance with LightForce International Memorandum and Articles of Association and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and complies with applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

**Objectives and activities**

The objects of LightForce International are:

To advance the Christian religion and to relieve persons in any part of the world who are in condition of need, hardship and distress by reason of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

**Achievements and performance**

*Significant activities and achievements against objectives*

**Uganda**

The Day Nursery, Primary and Vocational schools operated throughout the school year. The number of registered students in Day Nursery and Primary was 340. We provided sponsorship for half of the children. A further 23 students were supported at Secondary School. Our Vocational training and internship program benefitted 130 young people 15-25yrs old. We provided field work placements opportunities on our farm for 200 students who came from 20 agricultural institutions for the practical "on job" training that we offer. Community groups came for farm tours. We accept children with disability when possible, orphans and vulnerable children from the local community. We continue to have 1 qualified nursery teacher from the UK assisting our staff.

In addition to the school we have other projects serving the community. Our project for teenage girls is attended by over 250 girls. We continued to provide vocational training for 120 of these teenage girls. Spiritual and educational content are part of each monthly meeting and all the girls receive hygiene materials. We have 4 groups totalling 48 HIV widows and they meet monthly for fellowship and mutual support. They go home with soap and sugar. We have trained the widows to make liquid soap for income generation.

A female staff member is continuing a 2-year sponsorship to do a Master's degree in Theology in the USA. One of our nurses is upgrading her qualifications to Diploma with our support. Two other young ladies commenced nursing and pharmacy training.

Our onsite Community Clinic continues to serve students, staff and the local village communities.

Our farming project has made good progress again this year. We have planted and harvested maize and a variety of vegetables. We made our own maize silage for cattle. We have cows producing milk. The piggery is thriving. Our Poultry unit is going well. We have both layers and broilers. Our eggs and broilers are popular and we sell all. Our solar system for producing electricity was upgraded and has supplied us with power 24/7 throughout the year and continues to be an excellent investment. The borehole we drilled in 2021 has been so valuable as the national water is an unreliable service.

In November we funded and ran a Celebration to highlight the success of students in all categories. It was a full day program and attracted approximately 2,000 people from the local community. It was attended by a team of 16 visitors representing donors in the UK. Local leaders expressed appreciation for our work.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**India**

We continued the excellent relationships with Home of Faith and IGM. At Home of Faith we provided food and support for key staff monthly. Sunitha Johnson continues to educate the children under her care. The number of children has risen to 54. Our relationship with IGM continued and the works in Chennai area and Ooty both continue. The children's home for girls at Guduvanchery continues to benefit from their new purpose-built facility. The satellite boy's home functions a few miles away and a further satellite home for girls also runs well. The children are well cared for. IGM has received awards appreciating the quality of care for children. They have 22 branch churches, run medical camps monthly, and continue to provide vocational training, support the poor and marginalised with clothing and food, and assist in emergency situations. We continued to help IGM to support educational projects (tuition centres) linked to churches in Orissa state. The 12 Tuition Centres target tribal people in remote villages belonging to lower castes. The main aim and focus to provide partnership & quality education through the 12 free night schools in different villages. We support 12 bible school students for mission work. A baby home and emergency shelter for abused children and vocational training centre opened in 2024. IGM continues to be a very active and an excellent partner. The CEO of IGM was also honoured for his excellent work.

**Albania**

Our staff continued to run the small farm and maintain the property. Issues continued in court over a land wrangle. After many years the case continues in the local court.

**Kenya**

LightForce continues to partner with Education for Life in Mombasa. The educational facilities include nursery, primary and secondary education, a small children's home and feeding program. We were happy to continue to provide some support during the year. Also, many LightForce partners continue to support children directly with EFL.

**Financial review**

The Statement of Financial Activities for the year is presented in the financial statements.

*Reserves policy*

LightForce International seeks to raise funds for specific projects and endeavours to utilise such funds as wisely yet quickly as possible. Balances on the accounts generally reflect amounts of restricted funds being held but not yet utilised. Our policy is to ensure that we have funds in hand to operate for four months.

**Risk Management**

Recognizing that we work in cash societies overseas we nevertheless seek to move funds and make payments by bank transfer and cheque where possible. We also do our best to ensure transactions are receipted. Close management of staff handling cash and regular reports and auditing are ensured to identify irregularities.

**Grants**

Whilst not generally provided we have given small income generation "seed money" for the purpose of starting small businesses/income generation project in Uganda.

Students with small enterprises have been enabled to buy resources for school. At Home of Faith in India a small investment for poultry has resulted in a developing unit.

In the second quarter of each year projects are identified for funding the following year. Donors commit to specific projects ensuring our continued development and guaranteeing core funding.

**Plans for Future Periods**

Uganda - we will realise 500 sponsored students and trainees in 2025. Our community projects will continue to benefit the community. We will seek final licensing of our schools. Our journey to sustainability continues with farm shop sales of eggs, milk and chickens. A team of 16 volunteers will visit in 2025 to see projects.

Albania - Our camp facility in Lezhe will be under constant review.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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India – to continue to support the growth and development of all projects in line with the respective vision of our partners. A team of 9 people will visit in 2025 to see projects.

**Trustees' Statement**

Charity law requires trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of LightForce International and of the surplus or deficit for that period.

In preparing those financial statements, trustees have:

- selected suitable accounting policies and then applied them consistently
- made judgments and estimates that are reasonable and prudent
- followed applicable accounting standards, subject to any material departures being
- disclosed and explained in the financial statements
- prepared the financial statement on an ongoing basis

The trustees have overall responsibility to ensure LightForce International has appropriate system of controls, financial and otherwise, and to this end have commissioned an internal accounting controls and procedures document which complies with Charity commission guidelines. The trustees are also continually carrying out risk management assessment to assess business risks and implement risk management strategies.

**Volunteer Issues**

In accordance with LightForce International's equal opportunities policy, LightForce International has long established fair practices in the recruitment, selection, retention and training of all volunteers. We have looked at the safeguarding requirements for all our projects and ensure that volunteers are thoroughly checked before travelling to the field.

**Structure, governance and management**

LightForce is a Registered Charity no: 1050871, governed by its Memorandum and Articles of Association incorporated on 8th November 1995. Management of LightForce International is the responsibility of the Trustees who are elected in accordance with the Declaration of Trust.

LightForce International is a Christian mission specialising in humanitarian aid and development projects. Its work commenced in Eastern Europe in 1980. The dawn of the new millennium saw the work expand into Africa and India, the focus being child education, health, food & nutrition, care of orphans and rural village outreach.

There are **eight trustees** of LightForce International. Trustees may be removed from office if disqualified under the Charities Act 1993, if absent from two consecutive meetings, if removed by resolution by all other trustees, or if they resign trusteeship by notice in writing provided there are at least two continuing trustees.

Day to day management of LightForce is delegated to the International Director.

Rev G R Ridley  
Ms R Edwards  
Mr A J Shearman  
Ms S Bell  
Mr S Bokinala  
Mr A Mathew  
Dr C Ijeh  
Mr F Jayaraj

*Recruitment and appointment of trustees*

Trustee replacement would be carried out with due reference to a prospective candidate having interest in the work of LightForce, they should share our Christian values, have cross cultural experience, bring something unique that adds value to the board. We would also give consideration to the gender balance of the board. Training would be provided for newly appointed trustees. They would serve alongside a serving trustee to ensure they understand legal responsibility, the objectives of the charity and how to ensure LightForce International continues to be compliant.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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*Other matters*

**PUBLIC BENEFIT REPORT**

LightForce International continues to run projects that meet genuine needs within the community. We provide benefit to the public chiefly through feeding, health services, training and education. Our objective to establish sustainable projects is becoming a reality.

**FOOD & NUTRITION**

In India LFI continues, through its partners, to be committed to providing supplementary feeding to some of the most marginalised members of society. These include lower caste, lepers, former sex workers, street children and gypsies. Working through various partnerships we seek to ensure that there is also adequate social support, counselling and education available to these beneficiaries.

The Education for Life project in Kenya provides a lunch each school day for all the beneficiaries of its education project as well as for children attending other schools.

In Uganda, our Nursery & Primary School as well as our Agricultural and Vocational School provide two meals a day that help to sustain our full time students. All staff take lunch and dinner when on duty. Students for fieldwork and internship also benefit in line with staff.

**HEALTH & HIV/AIDS**

Uganda - Our emergency medical fund enables us to provide medical care where needed and where the absence of finance leaves people vulnerable through sickness. Our children in the Nursery & Primary school benefit from health checks, through the clinic, in the year they receive (height, weight, sight, and hearing tests). The children who lived within our Care Home continue to receive free medical care through our clinic. We have 4 successful small projects supporting HIV widows with regular meetings, counsel and income generating support. Our project to support teenage girls with lifestyle advice and sanitary pads proves very popular each month.

In India we have assisted with emergencies as resources allowed. During 2024 we supported the development of a baby home and emergency shelter at IGM, Chennai.

**EDUCATION**

Our Uganda office provides school sponsorship for children including some with Special Needs. In the community many are extremely vulnerable. Without our help they would not access education. We give serious consideration to providing access to education for girls. Our Nursery and Primary schools have over 300 students, 50% sponsored. We supported 22 students at Secondary level. There are 30 students outside of Lira. Vocational school had 130 students. Fieldwork students numbered 200 throughout the year.

Our Agricultural and Vocational School offer non formal courses in tailoring, mechanics, crop and livestock management. Our farm is developing to provide practical experience to students of formal institutions. Community groups & schools also visit the farm on educational tours.

Children in the Children's homes in India are enrolled in local schools. Through Home of Faith in India we are endeavouring to ensure children embraced by the project attend school (54 in all). Our partners at IGM have all their 150 children in full time education in schools and colleges.

Education for Life in Kenya continues to receive support through LightForce; this vibrant project provides education from nursery to 'A' level.

**SUSTAINABILITY**

It is recognised that projects need to be sustained. Donor dependency and fatigue are problems we seek to avoid. Means of income generation are encouraged at each of the International office locations to ensure long term sustainability. These include piggery, goat rearing, poultry, purchase & sale of produce, participant contributions to programs and small income generation projects. In 2024, we again ran a successful year of farming in Uganda harvesting and growing a variety of crops. We sold eggs, chickens and other items from our farm shop with good success. Cows produced milk which is also sold. The income from this will support our work towards sustainability. We provide ongoing employment for 70 local people in fulltime employment and internship.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**TRUSTEE COMPLIANCE**

The trustees declare they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Auditor**

The trustees confirmed a resolution proposing that Crouchers Ltd continue as auditors.

The Trustees' report was approved by the Board of Trustees.



.....  
Ms R Edwards  
Trustee

Date: 1/6/25 .....

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The Trustees, who are also the directors of Lightforce International for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Opinion**

We have audited the financial statements of Lightforce International (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

As a part of overseas mission and aid work, a stock of animals are farmed by rural farmers in Albania and Uganda. At any point in time, the number and value of the animals held will vary. The responsibility of farm management and the animals is undertaken by selected/approved farmers, and their operations are regularly monitored on site by the main representative of the charity. At the year end stock was quantified and valued, but as in the previous year, due to the location and practicalities of observing a date sensitive stock take, the animals have not been physically seen and hence we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and therefore the value shown as stock in the financial statements. The Charity holds petty cash in its overseas locations. At the year end cash was counted however, we have not been able to visit any locations to vouch existence of petty cash. Alternative records and representations indicate the existence of stock and petty cash and there has been no management limitation to this area of audit work. In addition due to the lack of audit evidence held and seen for the purchase of fixed assets and the title of properties, we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and ownership of the assets in the financial statements.

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

**Conclusions relating to going concern**

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

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

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

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

In respect solely of the limitation on our work relating to the existence of animals and titles to property described above:

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

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, Bribery Act and Modern Slavery Act.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation and the Companies Act 2006.

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Darren Croucher BSc (Hons) FCCA FCA (Senior Statutory Auditor)**

For and on behalf of Crouchers Limited, Statutory Auditor

Chartered Accountants

1 Copperhouse Court

Caldecotte

Milton Keynes

Buckinghamshire

MK7 8NL

United Kingdom

Date: 01.06.2025

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

|   |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>                    |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 3     | 42,175                             | -                                | 42,175             | 46,178                             | -                                | 46,178             |
| Charitable activities                                 | 4     | -                                  | 290,090                          | 290,090            | -                                  | 273,624                          | 273,624            |
| Interest  | 5     | 652                                | -                                | 652                | 330                                | -                                | 330                |
| Other income  | 6     | 10,324                             | -                                | 10,324             | 10,099                             | -                                | 10,099             |
| <b>Total income</b>                                   |       | <b>53,151</b>                      | <b>290,090</b>                   | <b>343,241</b>     | <b>56,607</b>                      | <b>273,624</b>                   | <b>330,231</b>     |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                                 | 7     | 67,986                             | 261,376                          | 329,362            | 58,055                             | 244,943                          | 302,998            |
| Other expenditure                                     | 8     | 21,700                             | -                                | 21,700             | -                                  | -                                | -                  |
| <b>Total expenditure</b>                              |       | <b>89,686</b>                      | <b>261,376</b>                   | <b>351,062</b>     | <b>58,055</b>                      | <b>244,943</b>                   | <b>302,998</b>     |
| <b>Net income/(expenditure) and movement in funds</b> |       | <b>(36,535)</b>                    | <b>28,714</b>                    | <b>(7,821)</b>     | <b>(1,448)</b>                     | <b>28,681</b>                    | <b>27,233</b>      |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 January 2024                       |       | 907,590                            | 101,939                          | 1,009,529          | 909,038                            | 73,258                           | 982,296            |
| <b>Fund balances at 31 December 2024</b>              |       | <b>871,055</b>                     | <b>130,653</b>                   | <b>1,001,708</b>   | <b>907,590</b>                     | <b>101,939</b>                   | <b>1,009,529</b>   |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

|   | Notes | 2024            |                  | 2023           |                  |
|---|-------|-----------------|------------------|----------------|------------------|
|   |       | £               | £                | £              | £                |
| <b>Fixed assets</b>                                   |       |                 |                  |                |                  |
| Tangible assets                                       | 13    |                 | 843,271          |                | 864,817          |
| Investments   | 14    |                 | 2                |                | 2                |
|   |       |                 | <u>843,273</u>   |                | <u>864,819</u>   |
| <b>Current assets</b>                                 |       |                 |                  |                |                  |
| Stocks  | 16    | 64,629          |                  | 51,172         |                  |
| Debtors   | 17    | 12,637          |                  | 21,188         |                  |
| Cash at bank and in hand                              |       | 92,650          |                  | 79,425         |                  |
|   |       | <u>169,916</u>  |                  | <u>151,785</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 18    | <u>(11,481)</u> |                  | <u>(7,075)</u> |                  |
| <b>Net current assets</b>                             |       |                 | <u>158,435</u>   |                | <u>144,710</u>   |
| <b>Total assets less current liabilities</b>          |       |                 | <u>1,001,708</u> |                | <u>1,009,529</u> |
| <b>The funds of the Charity</b>                       |       |                 |                  |                |                  |
| Restricted income funds                               | 19    |                 | 130,653          |                | 101,939          |
| Unrestricted funds                                    | 20    |                 | 871,055          |                | 907,590          |
|   |       |                 | <u>1,001,708</u> |                | <u>1,009,529</u> |

The notes on pages 13 to 24 form part of these financial statements.

The Trust's net movement in funds for the year was -£7,821 (2023: £27,233).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 1/6/25



Ms R Edwards  
Trustee

Company registration number 3123629 (England and Wales)

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**1 Accounting policies**

**Charity information**

The charity is a private company limited by guarantee, registered in England and Wales and is a registered in England and Wales. The address of the registered office is Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG.

The accounts have been prepared in sterling and rounded to the nearest £.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

In approving these accounts, the Trustees have assessed whether the use of the going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of the approval of the financial statements.

With the level of unrestricted funds and liquid assets available, the Trustees consider the organisation is in a stable financial position. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Trustees consider that the budgeted cashflow is sufficient with the level of unrestricted reserves for the Trust to be able to meet its liabilities as they fall due. For this reason, the Trustees consider it appropriate for the financial statements to continue being prepared on a going concern basis.

**1.3 Charitable funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**1 Accounting policies** **(Continued)**

**1.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

|                                   |                        |
|-----------------------------------|------------------------|
| Freehold land and buildings       | No Depn                |
| Freehold improvements to property | 2-10% Straight Line    |
| Plant and equipment               | 25-33.3% Straight Line |
| Motor vehicles                    | 33.3% Straight Line    |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**1.12 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Accounting policies** **(Continued)**

**1.13 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Critical judgements**

**Depreciation**

Based on the useful economic lives which are set out in the accounting policies. These estimates are the best estimate based on past experience and expected performance and are regularly reviewed to ensure they remain appropriate.

**3 Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> |
|----------------------------|--|--|
| Donations and gifts        | 3,775  | 7,778  |
| Legacies                   | 38,400                                       | 38,400                                       |
|                            | <u>42,175</u>                                | <u>46,178</u>                                |
| <b>Donations and gifts</b> |  |  |
| Individuals and businesses | 3,775  | 7,778  |
|                            | <u>3,775</u>                                 | <u>7,778</u>                                 |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Income from donations and legacies**

(Continued)

|                 | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|-----------------|------------------------------------|------------------------------------|
| <b>Legacies</b> |                                    |                                    |
| Gifts in kind   | 38,400                             | 38,400                             |
|                 | <u>38,400</u>                      | <u>38,400</u>                      |

Gifts in kind are from Milton Keynes Christian Centre, a related party, and comprise of £25,750 (2023: £25,750) for the provision of serviced offices and £12,650 (2023: £12,650) being staff costs of personnel working within Lightforce International.

**4 Income from charitable activities**

|                              | Restricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2023<br>£ |
|------------------------------|----------------------------------|----------------------------------|
| <b>Charitable activities</b> |                                  |                                  |
| Overseas aid- Albania        | 26,316                           | 36,813                           |
| Overseas aid- India          | 45,972                           | 43,960                           |
| Overseas aid- Africa         | 217,802                          | 192,851                          |
|                              | <u>290,090</u>                   | <u>273,624</u>                   |

**5 Income from investments**

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 652                                | 330                                |
|                     | <u>652</u>                         | <u>330</u>                         |

**6 Other income**

|              | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--------------|------------------------------------|------------------------------------|
| Other income | 10,324                             | 10,099                             |
|              | <u>10,324</u>                      | <u>10,099</u>                      |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**7 Expenditure on charitable activities**

|                                   | <b>Charitable<br/>expenditure<br/>2024<br/>£</b> | <b>Charitable<br/>expenditure<br/>2023<br/>£</b> |
|-----------------------------------|--|--|
| <b>Direct costs</b>               |  |  |
| Depreciation and impairment       | 11,427   | 11,179   |
| Overseas aid- Uganda              | 173,289  | 175,828  |
| Overseas aid- Kenya               | -  | 1,035  |
| Overseas aid- Albania             | 32,708   | 31,452   |
| Overseas aid- India Home of Faith | 35,736   | 36,396   |
| Overseas aid- India IGM           | 19,643   | 232  |
| General                           | 56,559   | 46,876   |
|                                   | <u>329,362</u>                                   | <u>302,998</u>                                   |
| <b>Analysis by fund</b>           |  |  |
| Unrestricted funds                | 67,986   | 58,055   |
| Restricted funds                  | 261,376  | 244,943  |
|                                   | <u>329,362</u>                                   | <u>302,998</u>                                   |

**8 Other expenditure**

|   | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> |
|---|--|--|
| Net loss on disposal of intangible fixed assets | 21,700                                       | -  |
|   | <u>21,700</u>                                | <u>-</u>                                     |

**9 Auditor's remuneration**

|   | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---|-------------------|-------------------|
| Fees payable to the charity's auditor and associates: |                   |                   |
| <b>For audit services</b>                             |                   |                   |
| Audit of the financial statements of the charity      | 5,000             | 4,200             |
|   | <u>5,000</u>      | <u>4,200</u>      |

**10 Trustees**

During the year, no Trustees received any remuneration or other benefits (2023- £ NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023- £ NIL).

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**11 Employees**

The average monthly number of employees during the year was:

|       | <b>2024</b>   | <b>2023</b>   |
|-------|---------------|---------------|
|       | <b>Number</b> | <b>Number</b> |
| Total | -             | -             |

There were no employees whose annual remuneration was more than £60,000.

**12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**13 Tangible fixed assets**

|                                    | <b>Freehold land<br/>and buildings</b> | <b>Freehold<br/>improvements<br/>to property</b> | <b>Plant and<br/>equipment</b> | <b>Motor<br/>vehicles</b> | <b>Total</b> |
|------------------------------------|--|--|--------------------------------|---------------------------|--------------|
|                                    | <b>£</b>                               | <b>£</b>   | <b>£</b>                       | <b>£</b>                  | <b>£</b>     |
| <b>Cost</b>                        |  |  |                                |                           |              |
| At 1 January 2024                  | 474,559                                | 462,516  | 113,056                        | 15,031                    | 1,065,162    |
| Additions                          | -                                      | 8,695  | 7,410                          | -                         | 16,105       |
| Disposals                          | -                                      | (81,438)   | (13,993)                       | -                         | (95,431)     |
| At 31 December 2024                | 474,559                                | 389,773  | 106,473                        | 15,031                    | 985,836      |
| <b>Depreciation and impairment</b> |  |  |                                |                           |              |
| At 1 January 2024                  | -                                      | 75,727   | 109,749                        | 14,869                    | 200,345      |
| Depreciation charged in the year   | -                                      | 7,622  | 3,643                          | 162                       | 11,427       |
| Eliminated in respect of disposals | -                                      | (55,214)   | (13,993)                       | -                         | (69,207)     |
| At 31 December 2024                | -                                      | 28,135   | 99,399                         | 15,031                    | 142,565      |
| <b>Carrying amount</b>             |  |  |                                |                           |              |
| At 31 December 2024                | 474,559                                | 361,638  | 7,074                          | -                         | 843,271      |
| At 31 December 2023                | 474,559                                | 386,789  | 3,307                          | 162                       | 864,817      |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Fixed asset investments**

|                                      |       | Other<br>investments<br>£ |
|--------------------------------------|-------|---------------------------|
| <b>Cost or valuation</b>             |       |                           |
| At 1 January 2024 & 31 December 2024 |       | 2                         |
| <b>Carrying amount</b>               |       |                           |
| At 31 December 2024                  |       | 2                         |
| At 31 December 2023                  |       | 2                         |
|                                      |       | 2024<br>£                 |
| Other investments comprise:          | Notes | 2023<br>£                 |
| Investments in subsidiaries          | 15    | 2<br>2                    |

**15 Subsidiaries**

These financial statements are separate Charity financial statements for Lightforce International.

Details of the Charity's subsidiaries at 31 December 2024 are as follows:

| Name of undertaking                        | Registered office | Nature of business      | Class of shares held | % Held |          |
|--|-------------------|-------------------------|----------------------|--------|----------|
|  |                   |                         |                      | Direct | Indirect |
| Lightforce Trading Company England Limited |                   | Transportation Services | Ordinary             | 100.00 |          |

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

| Name of undertaking                | Profit/(Loss) | Capital and Reserves |
|------------------------------------|---------------|----------------------|
|                                    | £             | £                    |
| Lightforce Trading Company Limited | (510)         | 111                  |

**16 Stocks**

|                               | 2024<br>£ | 2023<br>£ |
|-------------------------------|-----------|-----------|
| Raw materials and consumables | 64,629    | 51,172    |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**17 Debtors**

|   | 2024          | 2023          |
|---|---------------|---------------|
| Amounts falling due within one year:      | £             | £             |
| Amounts owed by fellow group undertakings | 12,637        | 10,698        |
| Other debtors                             | -             | 10,490        |
|   | <u>12,637</u> | <u>21,188</u> |

**18 Creditors: amounts falling due within one year**

|                              | 2024          | 2023         |
|------------------------------|---------------|--------------|
|                              | £             | £            |
| Trade creditors              | 1,868         | 2,068        |
| Other creditors              | 2,713         | 807          |
| Accruals and deferred income | 6,900         | 4,200        |
|                              | <u>11,481</u> | <u>7,075</u> |

**19 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                     | At 1 January<br>2024 | Incoming<br>resources | Resources<br>expended | Transfers | At 31<br>December<br>2024 |
|---------------------|----------------------|-----------------------|-----------------------|-----------|---------------------------|
|                     | £                    | £                     | £                     | £         | £                         |
| Uganda              | 95,299               | 217,091               | (173,289)             | -         | 139,101                   |
| Kenya               | 300                  | 710                   | -                     | -         | 1,010                     |
| Albania             | (20,987)             | 26,316                | (32,708)              | -         | (27,379)                  |
| India Home of Faith | 9,091                | 32,812                | (35,736)              | -         | 6,167                     |
| India IGM           | 9,216                | 13,161                | (19,643)              | -         | 2,734                     |
| Uganda Container    | 8,000                | -                     | -                     | -         | 8,000                     |
| Sudan               | 1,020                | -                     | -                     | -         | 1,020                     |
|                     | <u>101,939</u>       | <u>290,090</u>        | <u>(261,376)</u>      | <u>-</u>  | <u>130,653</u>            |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**19 Restricted funds** **(Continued)**

| Previous year:       | At 1 January<br>2023 | Incoming<br>resources | Resources<br>expended | Transfers | At 31<br>December<br>2023 |
|----------------------|----------------------|-----------------------|-----------------------|-----------|---------------------------|
|                      | £                    | £                     | £                     | £         | £                         |
| Uganda               | 78,981               | 192,146               | (175,828)             | -         | 95,299                    |
| Kenya                | 630                  | 705                   | (1,035)               | -         | 300                       |
| Albania              | (26,348)             | 36,813                | (31,452)              | -         | (20,987)                  |
| India Home of Faith  | 4,684                | 37,478                | (36,396)              | 3,325     | 9,091                     |
| India IGM            | 2,966                | 6,482                 | (232)                 | -         | 9,216                     |
| Uganda Container     | 8,000                | -                     | -                     | -         | 8,000                     |
| Sudan                | 1,020                | -                     | -                     | -         | 1,020                     |
| India NICOG V. Teams | 3,325                | -                     | -                     | (3,325)   | -                         |
|                      | <u>73,258</u>        | <u>273,624</u>        | <u>(244,943)</u>      | <u>-</u>  | <u>101,939</u>            |

**Purposes of restricted funds**

Uganda - The funds are being used for sponsoring children to attend school, helping HIV widows, supporting teenage girls, training agricultural students as well as ongoing projects.

Kenya - The funds are being used for the sponsorship of the nurse run by Education for Life.

Albania - The funds are being used to support the manager of projects in Albania and for the costs of maintaining the LightForce Lezhe Centre.

India Home of Faith - The funds are being used towards the continuing support of the Home of Faith Care Home in Andhra Pradesh.

India Gospel Mission (IGM) - The funds are being used towards the education of children in Orissa and for the sponsorship of children in the IGM Care Homes in Chennai.

**20 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 January<br>2024         | Incoming<br>resources         | Resources<br>expended         | At 31<br>December<br>2024          |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                       | £                            | £                             | £                             | £                                  |
| General funds         | <u>907,590</u>               | <u>53,151</u>                 | <u>(89,686)</u>               | <u>871,055</u>                     |
| <b>Previous year:</b> | <b>At 1 January<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31<br/>December<br/>2023</b> |
|                       | £                            | £                             | £                             | £                                  |
| General funds         | <u>909,038</u>               | <u>56,607</u>                 | <u>(58,055)</u>               | <u>907,590</u>                     |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**21 Analysis of net assets between funds**

|                              | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|------------------------------|--|--|-----------------------------|
| <b>At 31 December 2024:</b>  |  |  |                             |
| Tangible assets              | 840,496                                      | 2,775                                      | 843,271                     |
| Investments                  | 2  | -  | 2                           |
| Current assets/(liabilities) | 30,557                                       | 127,878                                    | 158,435                     |
|                              | <u>871,055</u>                               | <u>130,653</u>                             | <u>1,001,708</u>            |
|                              | <u>871,055</u>                               | <u>130,653</u>                             | <u>1,001,708</u>            |
|                              | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
| <b>At 31 December 2023:</b>  |  |  |                             |
| Tangible assets              | 862,042                                      | 2,775                                      | 864,817                     |
| Investments                  | 2  | -  | 2                           |
| Current assets/(liabilities) | 45,546                                       | 99,164                                     | 144,710                     |
|                              | <u>907,590</u>                               | <u>101,939</u>                             | <u>1,009,529</u>            |
|                              | <u>907,590</u>                               | <u>101,939</u>                             | <u>1,009,529</u>            |

**22 Related party transactions**

**Transactions with related parties**

During the year the Charity entered into the following transactions with related parties:

|   | <b>Donations and gifts</b> |                   | <b>Legacies receivable</b> |                   |
|---|----------------------------|-------------------|----------------------------|-------------------|
|   | <b>2024<br/>£</b>          | <b>2023<br/>£</b> | <b>2024<br/>£</b>          | <b>2023<br/>£</b> |
| Milton Keynes Christian Centre (Note 2) | 3,775                      | 7,778             | 38,400                     | 38,400            |
|   | <u>3,775</u>               | <u>7,778</u>      | <u>38,400</u>              | <u>38,400</u>     |
|   | <u>3,775</u>               | <u>7,778</u>      | <u>38,400</u>              | <u>38,400</u>     |

LightForce International is the missions arm of Milton Keynes Christian Centre (MKCC)

There were outstanding balances totalling £12,637 (2023: £10,701) owed to LightForce International at the 31 December 2024 as detailed below:

Milton Keynes Christian Centre (MKCC): £11,377 (2023: £10,701).

LightForce Trading Company Limited: £1,260 (2023: Nil).

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2024***

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**23 Contingent liability**

There remains instances of legal dispute as to the ownership of title to some small areas of the land shown in the financial statements. In all cases, legal responses have been made, and the land in question is fully utilised. There is no suggestion that any of the land shown within fixed assets or any claim to title, has been seen as an attempt to seek some form of payment. The charity is confident that all land is properly titled in the charity's name.

Due to the locations where the charity operates, it is not always possible for a specific document to be obtained as full evidence for an expense. Such documents are secured whenever possible and subtable records are kept for expenditure and cash payments, including larger transactions.



**LIGHTFORCE INTERNATIONAL**

England & Wales - Charity number 1050871

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# Accounts

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**Charity registration number 1050871**

**Company registration number 3123629 (England and Wales)**

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Rev G R Ridley  
Ms R Edwards  
Mr A J Shearman  
Ms S Bell  
Mr S Bokinala  
Mr A Mathew  
Dr C Ijeh  
Mr F Jayaraj

**Secretary**

Ms R Edwards

**Charity number**

1050871

**Company number**

3123629

**Registered office**

Strudwick Drive  
Oldbrook  
Milton Keynes  
MK6 2TG

**Auditor**

Crouchers Limited  
1 Copperhouse Court  
Caldecotte Business Park  
Milton Keynes  
Buckinghamshire  
England  
MK7 8NL

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**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
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**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees have pleasure in presenting their report for the year ended 31st December 2023. This report is prepared in accordance with LightForce International Memorandum and Articles of Association and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and complies with applicable law.

**Objectives and activities**

The objects of LightForce International are:

To advance the Christian religion and to relieve persons in any part of the world who are in condition of need, hardship and distress by reason of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

**Achievements and performance**

*Significant activities and achievements against objectives*

**Uganda**

The Day Nursery, Primary and Vocational schools operated throughout the school year. The number of registered students in Day Nursery and Primary was 330. We provided sponsorship for half of the children. A further 21 students were supported at Secondary School. Our Vocational training and internship program benefitted 90 young people 15-25yrs old. We provided field work placements opportunities on our farm for 200 students who came from agricultural institutions for the practical "on job" training that we offer. We accept children with disability when possible, orphans and vulnerable children from the local community. We continue to have 1 qualified nursery teacher from the UK assisting our staff.

In addition to the school we have other projects serving the community. Our project for teenage girls is attended by over 250 girls. We continued to provide vocational training for 60 of these teenage girls. In 2024 this program will offer places to 120 students due to the demand. Spiritual and educational content are part of each monthly meeting and all the girls receive hygiene materials. We have a 4 groups totalling 48 HIV widows and they meet monthly for fellowship and mutual support. They go home with soap and sugar. In November we gave each group 6 ducks so they could set up a breeding program for income generation.

We released one female staff member to take up a 2-year sponsorship to do a Master's degree in Theology in the USA. One of our nurses is upgrading her qualifications to Diploma with our support.

Our onsite Community Clinic continues to serve students, staff and the local village communities.

Our farming project has made good progress again this year. We have planted and harvested maize and a variety of vegetables. We made our own maize silage for cattle. We have cows producing milk. The piggery is thriving. Our Poultry unit is going well. We have both layers and broilers. Our eggs and broilers are popular and we sell all. Our solar system for producing electricity has supplied us with power 24/7 throughout the year and continues to be an excellent investment. The borehole we drilled in 2021 has been so valuable as the national water is an unreliable service.

In November we funded and ran a Celebration to highlight the success of students in all categories. It was a full day program and attracted approximately 1,400 people from the local community. It was attended by a team of 6 visitors representing donors in the UK. Local leaders expressed appreciation for our work.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**India**

We continued the excellent relationships with Home of Faith and IGM. At Home of Faith we provided food and support for key staff monthly. Sunitha Johnson continues to educate the children under her care. The number of children has risen to 54.

Our relationship with IGM continued and the works in Chennai area and Ooty both continue. The children's home for girls at Guduvanchery continues to benefit from their new purpose-built facility. The satellite boy's home functions a few miles away and a further satellite home for girls also runs well. The children are well cared for. IGM has received awards appreciating the quality of care for children. They have 22 branch churches, run medical camps monthly, and continue to provide vocational training, support the poor and marginalised with clothing and food, and assist in emergency situations. We continued to help IGM to support educational projects (tuition centres) linked to churches in Orissa state. The 12 Tuition Centres target tribal people in remote villages belonging to lower castes. The main aim and focus to provide partnership & quality education through the 12 free night schools in different villages. We support 12 bible school students for mission work. IGM continues to be a very active and an excellent partner. The CEO of IGM was also honoured for his excellent work.

**Albania**

Our staff continued to run the small farm and maintain the property. Issues continued in court over a land wrangle. After many years the case continues in the local court.

**Kenya**

LightForce continues to partner with Education for Life in Mombasa. The educational facilities include nursery, primary and secondary education, a small children's home and feeding program. We were happy to continue to provide some support during the year. Also, many LightForce partners continue to support children directly with EFL.

**Financial review**

The Statement of Financial Activities for the year is presented in the financial statements.

*Reserves policy*

LightForce International seeks to raise funds for specific projects and endeavours to utilise such funds as wisely yet quickly as possible. Balances on the accounts generally reflect amounts of restricted funds being held but not yet utilised. Our policy is to ensure that we have funds in hand to operate for four months.

**Risk Management**

Recognizing that we work in cash societies overseas we nevertheless seek to move funds and make payments by bank transfer and cheque where possible. We also do our best to ensure transactions are receipted. Close management of staff handling cash and regular reports and auditing are ensured to identify irregularities.

**Grants**

Whilst not generally provided we have given small income generation "seed money" for the purpose of starting small businesses/income generation project in Uganda.

As stated earlier, ducks were provided to HIV widows in Uganda. Students with small enterprises have been enabled to but resources for school. At Home of Faith in India a small investment for poultry has resulted in a small progressive unit.

In the second quarter of each year projects are identified for funding the following year. Donors commit to specific projects ensuring our continued development and guaranteeing core funding.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Plans for Future Periods**

Uganda - we will realise 400 sponsored students from February 2024. Our community projects will continue to benefit the community. Property transfer will be processed when administration is fully settled following Lira receiving City status. We will seek final licensing of our schools. Our journey to sustainability continues with farm shop sales of eggs, milk and chickens.

Albania - Our camp facility in Lezhe will be under constant review.

India – to continue to support the growth and development of all projects in line with the respective vision of our partners.

**Trustees' Statement**

Charity law requires trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of LightForce International and of the surplus or deficit for that period.

In preparing those financial statements, trustees have:

- selected suitable accounting policies and then applied them consistently
- made judgments and estimates that are reasonable and prudent
- followed applicable accounting standards, subject to any material departures being
- disclosed and explained in the financial statements
- prepared the financial statement on an ongoing basis

The trustees have overall responsibility to ensure LightForce International has appropriate system of controls, financial and otherwise, and to this end have commissioned an internal accounting controls and procedures document which complies with Charity commission guidelines. The trustees are also continually carrying out risk management assessment to assess business risks and implement risk management strategies.

**Volunteer Issues**

In accordance with LightForce International's equal opportunities policy, LightForce International has long established fair practices in the recruitment, selection, retention and training of all volunteers. We have looked at the safeguarding requirements for all our projects and ensure that volunteers are thoroughly checked before travelling to the field.

**Structure, governance and management**

LightForce is a Registered Charity no: 1050871, governed by its Memorandum and Articles of Association incorporated on 8th November 1995. Management of LightForce International is the responsibility of the Trustees who are elected in accordance with the Declaration of Trust.

LightForce International is a Christian mission specialising in humanitarian aid and development projects. Its work commenced in Eastern Europe in 1980 and LightForce is still active in Albania. The dawn of the new millennium saw the work expand into Africa and India, the focus being child education, health, food & nutrition, care of orphans and rural village outreach.

There are **eight trustees** of LightForce International. Trustees may be removed from office if disqualified under the Charities Act 1993, if absent from two consecutive meetings, if removed by resolution by all other trustees, or if they resign trusteeship by notice in writing provided at least two continuing trustees.

Day to day management of LightForce is delegated to the International Director.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Rev G R Ridley  
Ms R Edwards  
Mr A J Shearman  
Ms S Bell  
Mr S Bokinala  
Mr A Mathew  
Dr C Ijeh  
Mr F Jayaraj

*Recruitment and appointment of trustees*

Trustee replacement would be carried out with due reference to a prospective candidate having interest in the work of LightForce, they should share our Christian values, have cross cultural experience, bring something unique that adds value to the board. We would also give consideration to the gender balance of the board. Training would be provided for newly appointed trustees. They would serve alongside a serving trustee to ensure they understand legal responsibility, the objectives of the charity and how to ensure LightForce International continues to be compliant.

*Other matters*

**PUBLIC BENEFIT REPORT**

LightForce International continues to run projects that meet genuine needs within the community. We provide benefit to the public chiefly through feeding, health services and education. Our mid term objective is to establish sustainable projects.

**FOOD & NUTRITION**

In India LFI continues, through it's partners, to be committed to providing supplementary feeding to some of the most marginalised members of society. These include lower caste, lepers, former sex workers, street children and gypsies. Working through various partnerships we seek to ensure that there is also adequate social support, counselling and education available to these beneficiaries.

The Education for Life project in Kenya provides a lunch each school day for all the beneficiaries of its education project as well as for children attending other schools.

In Uganda, our Nursery & Primary School as well as our Agricultural and Vocational School provide two meals a day that help to sustain our students. All staff take lunch and dinner when on duty. Students for fieldwork and internship also benefit in line with staff.

**HEALTH & HIV/AIDS**

Uganda - Our emergency medical fund enables us to provide medical care where needed and where the absence of finance leaves people vulnerable through sickness. Our children in the Nursery & Primary school benefit from health checks, through the clinic, in the year they receive (height, weight, sight, and hearing tests). The children who lived within our Care Home also receive free medical care through our clinic. We have 4 successful small projects supporting HIV widows with regular meetings, counsel and income generating support. Our project to support teenage girls with lifestyle advice and sanitary pads proves very popular each month. In India we have assisted with emergencies from time to e.

**EDUCATION**

Our Uganda office provides school sponsorship for children including some with Special Needs. In the community many are extremely vulnerable. Without our help they would not access education. There are approximately 260 children and young people on the Internship & Sponsorship Programme. We give serious consideration to providing access to education for girls. Our Nursery and Primary schools have 330 students. Vocational has 85. Fieldwork students numbered 200 throughout the year.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Our Agricultural and Vocational School offer non formal courses in tailoring, mechanics, crop and livestock management. Our farm is developing to provide practical experience to students of formal institutions.

Our program of camps at our Centre in Albania provides education on life principles for children amidst a fun program of activity and social interaction which is enjoyed by all. This activity has been limited in 2022.

Children in the Children's homes in India are enrolled in local schools. Through Home of Faith in India we are endeavouring to ensure children embraced by the project attend school (54 in all). Our partners at IGM have all their 150 children in full time education.

Education for Life in Kenya continues to receive support through LightForce; this vibrant project provides education from nursery to 'A' level.

#### **SUSTAINABILITY**

It is recognised that projects need to be sustained. Donor dependency and fatigue are problems we seek to avoid. Means of income generation are encouraged at each of the International office locations to ensure long term sustainability. These include piggery, goat rearing, poultry, purchase & sale of produce, participant contributions to programs and small income generation projects. In 2023, we again ran a successful year of farming in Uganda harvesting and growing a variety of crops. We sold eggs, chickens and other items from our farm shop with good success. Cows produced milk which is also sold. The income from this will support our work towards sustainability. We provide ongoing employment for 70 local people.

#### **TRUSTEE COMPLIANCE**

The trustees declare they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

#### **Auditor**

The trustees confirmed a resolution proposing that Crouchers Ltd continue as auditors.

The Trustees' report was approved by the Board of Trustees.



**Ms R Edwards  
Trustee**

27 September 2024

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

The Trustees, who are also the directors of Lightforce International for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

---

**Qualified opinion**

We have audited the financial statements of Lightforce International (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for qualified opinion**

As a part of overseas mission and aid work, a stock of animals are farmed by rural farmers in Albania and Uganda. At any point in time, the number and value of the animals held will vary. The responsibility of farm management and the animals is undertaken by selected/approved farmers, and their operations are regularly monitored on site by the main representative of the charity. At the year end stock was quantified and valued, but as in the previous year, due to the location and practicalities of observing a date sensitive stock take, the animals have not been physically seen and hence we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and therefore the value shown as stock in the financial statements. The Charity holds petty cash in its overseas locations. At the year end cash was counted however, we have not been able to visit any locations to vouch existence of petty cash. Alternative records and representations indicate the existence of stock and petty cash and there has been no management limitation to this area of audit work. In addition due to the lack of audit evidence held and seen for the purchase of fixed assets and the title of properties, we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and ownership of the assets in the financial statements.

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

**Conclusions relating to going concern**

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

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

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

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

In respect solely of the limitation on our work relating to the existence of animals and titles to property described above:

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

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

---

**Auditor's responsibilities for the audit of the financial statements**

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, Bribery Act and Modern Slavery Act.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation and the Companies Act 2006.

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Darren Croucher BSc (Hons) FCCA FCA (Senior Statutory Auditor)**  
for and on behalf of Crouchers Limited

27 September 2024

**Chartered Accountants  
Statutory Auditor**

1 Copperhouse Court  
Caldecotte Business Park  
Milton Keynes  
Buckinghamshire  
England  
MK7 8NL

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

|   |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>                    |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 2     | 46,178                             | -                                | 46,178             | 38,557                             | -                                | 38,557             |
| Charitable activities                                 | 3     | -                                  | 273,624                          | 273,624            | -                                  | 200,525                          | 200,525            |
| Interest  | 4     | 330                                | -                                | 330                | 17                                 | -                                | 17                 |
| Other income  | 5     | 10,099                             | -                                | 10,099             | 8,001                              | -                                | 8,001              |
| <b>Total income</b>                                   |       | <b>56,607</b>                      | <b>273,624</b>                   | <b>330,231</b>     | <b>46,575</b>                      | <b>200,525</b>                   | <b>247,100</b>     |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                                 | 6     | 58,055                             | 244,943                          | 302,998            | 54,654                             | 233,426                          | 288,080            |
| <b>Total expenditure</b>                              |       | <b>58,055</b>                      | <b>244,943</b>                   | <b>302,998</b>     | <b>54,654</b>                      | <b>233,426</b>                   | <b>288,080</b>     |
| <b>Net income/(expenditure) and movement in funds</b> |       | <b>(1,448)</b>                     | <b>28,681</b>                    | <b>27,233</b>      | <b>(8,079)</b>                     | <b>(32,901)</b>                  | <b>(40,980)</b>    |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 January 2023                       |       | 909,038                            | 73,258                           | 982,296            | 917,117                            | 106,159                          | 1,023,276          |
| <b>Fund balances at 31 December 2023</b>              |       | <b>907,590</b>                     | <b>101,939</b>                   | <b>1,009,529</b>   | <b>909,038</b>                     | <b>73,258</b>                    | <b>982,296</b>     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

|   | Notes | 2023           |                  | 2022           |                |
|---|-------|----------------|------------------|----------------|----------------|
|   |       | £              | £                | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                  |                |                |
| Tangible assets                                       | 11    |                | 864,817          |                | 875,996        |
| Investments   | 12    |                | 2                |                | 266            |
|   |       |                | <u>864,819</u>   |                | <u>876,262</u> |
| <b>Current assets</b>                                 |       |                |                  |                |                |
| Stocks  | 14    | 51,172         |                  | 45,089         |                |
| Debtors   | 15    | 21,188         |                  | 20,010         |                |
| Cash at bank and in hand                              |       | 79,425         |                  | 46,990         |                |
|   |       | <u>151,785</u> |                  | <u>112,089</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | <u>(7,075)</u> |                  | <u>(6,055)</u> |                |
| <b>Net current assets</b>                             |       |                | <u>144,710</u>   |                | <u>106,034</u> |
| <b>Total assets less current liabilities</b>          |       |                | <u>1,009,529</u> |                | <u>982,296</u> |
| <b>Net assets excluding pension liability</b>         |       |                | <u>1,009,529</u> |                | <u>982,296</u> |
| <b>The funds of the Charity</b>                       |       |                |                  |                |                |
| Restricted income funds                               | 17    |                | 101,939          |                | 73,258         |
| Unrestricted funds                                    |       |                | 907,590          |                | 909,038        |
|   |       |                | <u>1,009,529</u> |                | <u>982,296</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2024



Ms R Edwards  
Trustee

Company registration number 3123629 (England and Wales)

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies**

**Charity information**

The charity is a private company limited by guarantee, registered in England and Wales and is a registered in England and Wales. The address of the registered office is Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG.

The accounts have been prepared in sterling and rounded to the nearest £.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**1 Accounting policies**

**(Continued)**

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

|                                   |          |
|-----------------------------------|----------|
| Freehold land and buildings       | No Depn  |
| Freehold improvements to property | 2-10%    |
| Plant and equipment               | 25-33.3% |
| Motor vehicles                    | 33.3-50% |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**1.12 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies** **(Continued)**

**1.13 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2 Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> |
|----------------------------|--|--|
| Donations and gifts        | 7,778  | 9,157  |
| Legacies receivable        | 38,400                                       | 29,400                                       |
|                            | <u>46,178</u>                                | <u>38,557</u>                                |
| <b>Donations and gifts</b> |  |  |
| Individuals and businesses | 7,778  | 9,157  |
|                            | <u>7,778</u>                                 | <u>9,157</u>                                 |
| <b>Legacies receivable</b> |  |  |
| Gift in kind               | 38,400                                       | 29,400                                       |
|                            | <u>38,400</u>                                | <u>29,400</u>                                |

Gifts in kind are from Milton Keynes Christian Centre, a related party, and comprise of £25,750 (2022: £16,750) for the provision of serviced offices and £12,650 (2022: £12,650) being staff costs of personnel working within Lightforce International.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3 Income from charitable activities**

|                              | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> |
|------------------------------|--|--|
| <b>Charitable activities</b> |  |  |
| Overseas aid - Albania       | 36,813                                     | 35,385                                     |
| Overseas aid - India         | 43,960                                     | 22,426                                     |
| Overseas aid - Africa        | 192,851                                    | 142,714                                    |
|                              | <u>273,624</u>                             | <u>200,525</u>                             |

**4 Income from investments**

|                     | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> |
|---------------------|--|--|
| Interest receivable | 330  | 17   |
|                     | <u>330</u>                                   | <u>17</u>                                    |

**5 Other income**

|              | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> |
|--------------|--|--|
| Other income | 10,099                                       | 8,001  |
|              | <u>10,099</u>                                | <u>8,001</u>                                 |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Expenditure on charitable activities**

|                                    | <b>Charitable<br/>expenditure<br/>2023<br/>£</b> | <b>Charitable<br/>expenditure<br/>2022<br/>£</b> |
|------------------------------------|--|--|
| <b>Direct costs</b>                |  |  |
| Depreciation and impairment        | 11,179   | 7,214  |
| Overseas aid - Uganda              | 175,828  | 150,345  |
| Overseas aid - Kenya               | 1,035  | 1,262  |
| Overseas aid - Albania             | 31,452   | 63,158   |
| Overseas aid - India Home of Faith | 36,396   | 21,915   |
| Overseas aid - India IGM           | 232  | 4,362  |
| General                            | 46,876   | 39,824   |
|                                    | <u>302,998</u>                                   | <u>288,080</u>                                   |
| <b>Analysis by fund</b>            |  |  |
| Unrestricted funds                 | 58,055   | 54,654   |
| Restricted funds                   | 244,943  | 233,426  |
|                                    | <u>302,998</u>                                   | <u>288,080</u>                                   |

**7 Auditor's remuneration**

|   | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---|-------------------|-------------------|
| Fees payable to the charity's auditor and associates: |                   |                   |
| <b>For audit services</b>                             |                   |                   |
| Audit of the financial statements of the charity      | 4,200             | 3,500             |
|   | <u>4,200</u>      | <u>3,500</u>      |

**8 Trustees**

During the year, no Trustees received any remuneration or other benefits (2022- £ NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022- £ NIL).

**9 Employees**

The average monthly number of employees during the year was:

|       | <b>2023<br/>Number</b> | <b>2022<br/>Number</b> |
|-------|------------------------|------------------------|
| Total | <u>-</u>               | <u>-</u>               |

There were no employees whose annual remuneration was more than £60,000.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**11 Tangible fixed assets**

|                                    | Freehold land<br>and buildings | Freehold<br>improvements<br>to property | Plant and<br>equipment | Motor<br>vehicles | Total     |
|------------------------------------|--------------------------------|---|------------------------|-------------------|-----------|
|                                    | £                              | £                                       | £                      | £                 | £         |
| <b>Cost</b>                        |                                |   |                        |                   |           |
| At 1 January 2023                  | 474,559                        | 462,516                                 | 113,056                | 15,031            | 1,065,162 |
| At 31 December 2023                | 474,559                        | 462,516                                 | 113,056                | 15,031            | 1,065,162 |
| <b>Depreciation and impairment</b> |                                |   |                        |                   |           |
| At 1 January 2023                  | -                              | 69,481                                  | 104,993                | 14,692            | 189,166   |
| Depreciation charged in the year   | -                              | 6,246                                   | 4,756                  | 177               | 11,179    |
| At 31 December 2023                | -                              | 75,727                                  | 109,749                | 14,869            | 200,345   |
| <b>Carrying amount</b>             |                                |   |                        |                   |           |
| At 31 December 2023                | 474,559                        | 386,789                                 | 3,307                  | 162               | 864,817   |
| At 31 December 2022                | 474,559                        | 393,035                                 | 8,063                  | 339               | 875,996   |

**12 Fixed asset investments**

|                             |              | Other<br>investments<br>£ |
|-----------------------------|--------------|---------------------------|
| <b>Cost or valuation</b>    |              |                           |
| At 1 January 2023           |              | 266                       |
| Adjustments                 |              | (266)                     |
| At 31 December 2023         |              | -                         |
| <b>Carrying amount</b>      |              |                           |
| At 31 December 2023         |              | -                         |
| At 31 December 2022         |              | 266                       |
|                             |              |                           |
| Other investments comprise: | <b>Notes</b> | <b>2023</b><br>£          |
| Investments in subsidiaries | <b>13</b>    | <b>2</b><br>£             |
|                             |              | <b>2022</b><br>£          |
|                             |              | <b>266</b><br>£           |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**13 Subsidiaries**

These financial statements are separate Charity financial statements for Lightforce International.

Details of the Charity's subsidiaries at 31 December 2023 are as follows:

| Name of undertaking                | Registered office | Nature of business      | Class of shares held | % Held |          |
|------------------------------------|-------------------|-------------------------|----------------------|--------|----------|
|                                    |                   |                         |                      | Direct | Indirect |
| Lightforce Trading Company Limited | England           | Transportation Services | Ordinary             | 100.00 |          |

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

| Name of undertaking                | Profit/(Loss) | Capital and Reserves |
|------------------------------------|---------------|----------------------|
|                                    | £             | £                    |
| Lightforce Trading Company Limited | (1,464)       | 621                  |

**14 Stocks**

|                               | 2023   | 2022   |
|-------------------------------|--------|--------|
|                               | £      | £      |
| Raw materials and consumables | 51,172 | 45,089 |

**15 Debtors**

|   | 2023   | 2022   |
|---|--------|--------|
|   | £      | £      |
| <b>Amounts falling due within one year:</b> |        |        |
| Amounts owed by fellow group undertakings   | 10,698 | 6,594  |
| Other debtors                               | 10,490 | 12,416 |
| Prepayments and accrued income              | -      | 1,000  |
|   | 21,188 | 20,010 |

**16 Creditors: amounts falling due within one year**

|                              | 2023  | 2022  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Trade creditors              | 2,068 | 926   |
| Other creditors              | 807   | 2,129 |
| Accruals and deferred income | 4,200 | 3,000 |
|                              | 7,075 | 6,055 |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                       | At 1 January<br>2023         | Incoming<br>resources         | Resources<br>expended         | Transfers        | At 31<br>December<br>2023          |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------|------------------------------------|
|                       | £                            | £                             | £                             | £                | £                                  |
| Uganda                | 78,981                       | 192,146                       | (175,828)                     | -                | 95,299                             |
| Kenya                 | 630                          | 705                           | (1,035)                       | -                | 300                                |
| Albania               | (26,348)                     | 36,813                        | (31,452)                      | -                | (20,987)                           |
| India Home of Faith   | 4,684                        | 37,478                        | (36,396)                      | 3,325            | 9,091                              |
| India IGM             | 2,966                        | 6,482                         | (232)                         | -                | 9,216                              |
| Uganda Container      | 8,000                        | -                             | -                             | -                | 8,000                              |
| Sudan                 | 1,020                        | -                             | -                             | -                | 1,020                              |
| India NICOG V. Teams  | 3,325                        | -                             | -                             | (3,325)          | -                                  |
|                       | <u>73,258</u>                | <u>273,624</u>                | <u>(244,943)</u>              | <u>-</u>         | <u>101,939</u>                     |
| <b>Previous year:</b> | <b>At 1 January<br/>2022</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>At 31<br/>December<br/>2022</b> |
|                       | £                            | £                             | £                             | £                | £                                  |
| Uganda                | 76,951                       | 141,984                       | (142,729)                     | 2,775            | 78,981                             |
| Kenya                 | 1,162                        | 730                           | (1,262)                       | -                | 630                                |
| Albania               | 1,425                        | 35,385                        | (63,158)                      | -                | (26,348)                           |
| India Home of Faith   | 10,966                       | 15,633                        | (21,915)                      | -                | 4,684                              |
| India IGM             | 1,615                        | 5,713                         | (4,362)                       | -                | 2,966                              |
| Uganda Container      | 8,000                        | -                             | -                             | -                | 8,000                              |
| Sudan                 | 1,020                        | -                             | -                             | -                | 1,020                              |
| India NICOG V. Teams  | 2,245                        | 1,080                         | -                             | -                | 3,325                              |
| Uganda Assets         | 2,775                        | -                             | -                             | (2,775)          | -                                  |
|                       | <u>106,159</u>               | <u>200,525</u>                | <u>(233,426)</u>              | <u>-</u>         | <u>73,258</u>                      |

**Purposes of restricted funds**

Uganda - The funds are being used for sponsoring children to attend school, helping HIV widows, supporting teenage girls, training agricultural students as well as ongoing projects.

Kenya - The funds are being used for the sponsorship of the nurseery run by Education for Life.

Albania - The funds are being used to support the manager of projects in Albania and for the costs of maintaining the LightForce Lezhe Centre.

India Home of Faith - The funds are being used towards the continuing support of the Home of Faith Care Home in Andhre Pradesh.

India Gospel Mission (IGM) - The funds are being used towards the education of children in Orissa and for the sponsorship of children in the IGM Care Homes in Chennai.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**18 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | <b>At 1 January<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31<br/>December<br/>2023</b> |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                       | £                            | £                             | £                             | £                                  |
| General funds         | 909,038                      | 56,607                        | (58,055)                      | 907,590                            |
|                       | <u>909,038</u>               | <u>56,607</u>                 | <u>(58,055)</u>               | <u>907,590</u>                     |
| <b>Previous year:</b> |                              |                               |                               |                                    |
|                       | <b>At 1 January<br/>2022</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31<br/>December<br/>2022</b> |
|                       | £                            | £                             | £                             | £                                  |
| General funds         | 917,117                      | 46,575                        | (54,654)                      | 909,038                            |
|                       | <u>917,117</u>               | <u>46,575</u>                 | <u>(54,654)</u>               | <u>909,038</u>                     |

**19 Analysis of net assets between funds**

|                              | <b>Unrestricted<br/>funds<br/>2023</b> | <b>Restricted<br/>funds<br/>2023</b> | <b>Total<br/>2023</b> |
|------------------------------|--|--------------------------------------|-----------------------|
|                              | £                                      | £                                    | £                     |
| <b>At 31 December 2023:</b>  |  |                                      |                       |
| Tangible assets              | 862,042                                | 2,775                                | 864,817               |
| Investments                  | 2                                      | -                                    | 2                     |
| Current assets/(liabilities) | 45,546                                 | 99,164                               | 144,710               |
|                              | <u>907,590</u>                         | <u>101,939</u>                       | <u>1,009,529</u>      |
|                              | <u>907,590</u>                         | <u>101,939</u>                       | <u>1,009,529</u>      |
|                              | <b>Unrestricted<br/>funds<br/>2022</b> | <b>Restricted<br/>funds<br/>2022</b> | <b>Total<br/>2022</b> |
|                              | £                                      | £                                    | £                     |
| <b>At 31 December 2022:</b>  |  |                                      |                       |
| Tangible assets              | 873,221                                | 2,775                                | 875,996               |
| Investments                  | 266                                    | -                                    | 266                   |
| Current assets/(liabilities) | 35,551                                 | 70,483                               | 106,034               |
|                              | <u>909,038</u>                         | <u>73,258</u>                        | <u>982,296</u>        |
|                              | <u>909,038</u>                         | <u>73,258</u>                        | <u>982,296</u>        |

**20 Related party transactions**

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**20 Related party transactions**

**(Continued)**

**Transactions with related parties**

During the year the Charity entered into the following transactions with related parties:

|   | Donations and gifts |                     | Legacies receivable  |                      |
|---|---------------------|---------------------|----------------------|----------------------|
|   | 2023                | 2022                | 2023                 | 2022                 |
|   | £                   | £                   | £                    | £                    |
| Milton Keynes Christian Centre (Note 2) | 7,778               | 9,157               | 38,400               | 29,400               |
|   | <u>7,778</u>        | <u>9,157</u>        | <u>38,400</u>        | <u>29,400</u>        |
|   | <u><u>7,778</u></u> | <u><u>9,157</u></u> | <u><u>38,400</u></u> | <u><u>29,400</u></u> |

LightForce International is the missions arm of Milton Keynes Christian Centre (MKCC)

**21 Contingent liability**

There remain instances of legal dispute as to the ownership of title to some small areas of the land shown in the financial statements. In all cases, legal responses have been made, and the land in question is fully utilised. There is no suggestion that any of the land shown within fixed assets or any claim to title, has been seen as an attempt to seek some form of payment. The charity is confident that all land is properly titled in the charity's name.

Due to the locations where the charity operates, it is not always possible for a specific document to be obtained as full evidence for an expense. Such documents are secured whenever possible and subtable records are kept for expenditure and cash payments, including larger transactions.

**LIGHTFORCE INTERNATIONAL**

England & Wales - Charity number 1050871

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# Accounts

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**Charity registration number 1050871**

**Company registration number 3123629 (England and Wales)**

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**



**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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|                          |   |  |
|--------------------------|---|--|
| <b>Trustees</b>          | Rev G R Ridley<br>Ms R Edwards<br>Mr A J Shearman<br>Ms S Bell<br>Mr S Bokinala<br>Mr A Mathew<br>Dr C Ijeh<br>Mr F Jayaraj | (Appointed 11 October 2022)<br>(Appointed 11 October 2022)<br>(Appointed 11 October 2022)<br>(Appointed 16 November 2022)<br>(Appointed 11 October 2022) |
| <b>Secretary</b>         | Ms R Edwards  |  |
| <b>Charity number</b>    | 1050871   |  |
| <b>Company number</b>    | 3123629   |  |
| <b>Registered office</b> | Strudwick Drive<br>Oldbrook<br>Milton Keynes<br>MK6 2TG   |  |
| <b>Auditor</b>           | Crouchers Ltd<br>2 Copperhouse Court<br>Caldecotte Business Park<br>Milton Keynes<br>Buckinghamshire<br>England<br>MK7 8NL  |  |



**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
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| Statement of financial activities       | 11          |
| Balance sheet                           | 12          |
| Notes to the financial statements       | 13 - 23     |

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

LightForce International is a Christian mission specialising in humanitarian aid and development projects. It's work commenced in Eastern Europe in 1980 and LightForce is still active in Albania.

The dawn of the new millennium saw the work expand into Africa and India, the focus being child education, health, food & nutrition, care of orphans and rural village outreach.

**Objectives and activities**

**a. Policies and objectives**

The objects of LightForce International are:

To advance the Christian religion and to relieve persons in any part of the world who are in condition of need, hardship and distress by reason of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

**Achievements and performance**

**Uganda**

Schools opened fully in February 2022. All activities are back to normal operation. The number of students on our school sponsorship program and vocational program numbered around 250 with an additional 150 field work placements at our farm. We assist children with disability as a priority followed by orphans and vulnerable children from the local community. We continue to have 1 qualified nursery teacher from the UK assisting our staff.

In addition to the school we have other projects serving the community. Our project for teenage girls is attended by over 250 girls. We began a tailoring course for 60 of these teenage girls. Spiritual and educational content are part of each monthly meeting and all the girls receive hygiene materials. We have a group of HIV widows and they meet monthly for fellowship and mutual support. They go home with soap and sugar.

Our onsite Community Clinic continues to serve students, staff and the local villages.

Our farming project has made good progress again this year. We have planted and harvested maize and a variety of vegetables. We made our own maize silage for cattle. We now have 16 cows. The piggery is thriving. Our new Poultry unit is going well. We have both layers and broilers. We increased the number of birds. Our eggs and broilers are popular and we sell all. Our solar system for producing electricity has supplied us with power 24/7 throughout the year and continues to be an excellent investment. The borehole we drilled in 2021 has been so valuable as the national water is an unreliable service.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**India**

We continued the excellent relationships with Home of Faith and IGM. At Home of Faith we provided food and support for key staff monthly. Sunitha Johnson continues to educate the children under her care. The number of children continues at 42. Our relationship with IGM continued and the works in Chennai area and Ooty both continue. Their children's home in Chennai now enjoys a new purpose-built facility. They have 22 branch churches, run medical camps monthly, and continue to provide vocational training, support the poor and marginalised with clothing and food, and assist in emergency situations. We continued to help IGM to support educational projects (tuition centres) linked to churches in Orissa state. The 12 Tuition Centres target tribal people in remote villages belonging to lower castes. The main aim and focus to provide partnership & quality education through the 12 free night schools in different villages. We support 12 bible school students for mission work. IGM continues to be a very active and an excellent partner. The CEO of IGM was again honoured for his excellent work.

**Albania**

Our 1 camp was able to operate in 2022. Our staff continued to run the small farm and maintain the property. Issues continued in court over a land wrangle. After 5 years the case is back to the local court.

**Kenya**

LightForce continues to partner with Education for Life in Mombasa. The educational facilities include nursery, primary and secondary education, a small children's home and feeding program. We were happy to continue to provide some support during the year. Also, many LightForce partners continue to support children directly with EFL.

**Financial review**

The Statement of Financial Activities for the year is presented on page 6 of the financial statements.

**Reserves Policy**

LightForce International seeks to raise funds for specific projects and endeavours to utilise such funds as wisely yet quickly as possible. Balances on the accounts generally reflect amounts of restricted funds being held but not yet utilised. Our policy is to ensure that we have funds in hand to operate for four months.

**Risk Management**

Recognizing that we work in cash societies overseas we nevertheless seek to move funds and make payments by bank transfer and cheque where possible. We also do our best to ensure transactions are receipted. Close management of staff handling cash and regular reports and auditing are ensured to identify irregularities.

**Grants**

Whilst not generally provided we have given small income generation "seed money" for the purpose of starting small businesses/income generation project in Uganda.

In the second quarter of each year projects are identified for funding the following year. Donors commit to specific projects ensuring our continued development and guaranteeing core funding.

**Plans for Future Periods**

Uganda - we will realise 250 sponsored students in our schools from February 2023. Our community projects will continue to benefit the community. Property transfer will be processed when administration is fully settled following Lira receiving City status. We will seek final licensing of our schools. Our journey to sustainability continues with farm shop sales of eggs, milk and chickens.

Albania - Our camp facility in Lezhe will be under constant review.

India - to continue to support the growth and development of all projects in line with the respective vision of our partners.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

LightForce International seeks to raise funds for specific projects and endeavours to utilise such funds as wisely yet quickly as possible. Balances on the accounts generally reflect amounts of restricted funds being held but not yet utilised. Our policy is to ensure that we have funds in hand to operate for four months.

**c. Financial risk management objectives and policies**

Recognising that we work in cash societies overseas we nevertheless seek to move funds and make payments by bank transfer and cheque where possible. We also do our best to ensure transactions are receipted. Close management of staff handling cash and regular reports and auditing are ensured to identify irregularities.

**d. Grants**

Whilst not generally provided we have given small income generation "seed money" for the purpose of starting small businesses/income generation project in Uganda. In the second quarter of each year projects are identified for funding the following year. Donors commit to specific projects ensuring our continued development and guaranteeing core funding.

**Structure, governance and management**

**a. Constitution**

LightForce is a Registered Charity no: 1050871, governed by its Memorandum and Articles of Association incorporated on 8th November 1995.

**b. Methods of appointment or election of Trustees**

Management of the Charity is the responsibility of the Trustees who are elected in accordance with the Declaration of Trust. There are four trustees of LightForce International and they are required to meet at least twice a year. Trustees

may be removed from office if disqualified under the Charities Act 1993, if absent from two consecutive meetings, if removed by resolution by all other trustees, or if they resign trusteeship by notice in writing provided at least two continuing trustees.

Trustee replacement would be carried out with due reference to a prospective candidate having interest in the work of LightForce, they should share our Christian values, have cross cultural experience, bring something unique that adds value to the board. We would also give consideration to the gender balance of the board. Training would be provided for newly appointed trustees. They would serve alongside a serving trustee to ensure they understand legal responsibility, the objectives of the charity and how to ensure LightForce International continues to be compliant. Day to day management of LightForce is delegated to the International Director.

**c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Plans for future periods**

**Uganda**

We will realise 350 students in our schools from February 2022. Our community projects will continue to benefit the community. Property transfer was compromised during Covid 19 and we will process in 2022. We will seek final licensing of our schools. Our journey to sustainability continues with farm shop sales of eggs, milk and chickens.

**Albania**

Our camp facility in Lezhe will be reviewed and the future considered when Covid 19 restrictions are lifted and court cases are concluded.

**India**

To continue to support the growth and development of all projects in line with the respective vision of our partners. Some aspects are currently restricted by the pandemic.

**Volunteer issues**

In accordance with LightForce international's equal opportunities policy, LightForce International has long established fair practices in the recruitment, selection, retention and training of all volunteers. We have looked at the safeguarding requirements for all our projects and ensure that volunteers are thoroughly checked before travelling to the field.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev G R Ridley

Ms R Edwards

Mr A J Shearman

Mr R Bowker

(Resigned 7 November 2022)

Ms S Bell

(Appointed 11 October 2022)

Mr S Bokinala

(Appointed 11 October 2022)

Mr A Mathew

(Appointed 11 October 2022)

Dr C Ijeh

(Appointed 16 November 2022)

Mr F Jayaraj

(Appointed 11 October 2022)

[Details of organisational structure.]

**Public Benefit Report**

LightForce international continues to run projects that meet genuine needs within the community. We provide benefit to the public chiefly through feeding, health services and education. Our mid term objective is to establish sustainable projects. Covid 19 has put many constraints on our work during the year, but we have advanced with care.

**FOOD & NUTRITION**

In India LFI continues, through it's partners, to be committed to providing supplementary feeding to some of the most marginalised members of society. These include lower caste, lepers, former sex workers, street children and gypsies. Working through various partnerships we seek to ensure that there is also adequate social support, counselling and education available to these beneficiaries. The Education for Life project in Kenya provides a lunch each school day for all the beneficiaries of its education project as well as for children attending other schools. In Uganda, our Nursery & Primary School as well as our Agricultural and Vocational School provide two meals a day that help to sustain our students. All staff take lunch and dinner when on duty.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**HEALTH & HIV/AIDS**

Our emergency medical fund enables us to provide medical care where needed and where the absence of finance leaves people vulnerable through sickness. Our children in the Nursery & Primary school benefit from health checks, through the clinic, in the year they receive (height, weight, sight, and hearing tests). The children who live within our Care Home also receive free medical care through our clinic. We have 4 successful small projects supporting HIV widows with regular meetings, counsel and income generating support. We added a project to support teenage girls with lifestyle advice and sanitary pads.

**EDUCATION**

Our Uganda office provides school sponsorship for children including some with Special Needs. Most are physically challenged but some are orphans and come from extremely vulnerable circumstances. We are now totalling 140 children on the Sponsorship Programme. We give serious consideration to providing access to education for girls. Our Nursery and Primary schools have 270 students. Our Agricultural and Vocational School offer courses in tailoring, crop and livestock management as well as a certificate in agricultural studies. Our farm is developing to provide practical experience too. Our program of camps at our Centre in Albania provides education on life principles for children amidst a fun program of activity and social interaction which is enjoyed by all. Children in the Children's homes in India are enrolled in local schools. Through Home of Faith in India we are endeavouring to ensure children embraced by the project attend school (42 in all). Our partners at IGM have all their 150 children in full time education. Education for Life in Kenya continues to receive support through LightForce; this vibrant project provides education from nursery to 'A' level.

**SUSTAINABILITY**

It is recognised that projects need to be sustained. Donor dependency and fatigue are problems we seek to avoid. Means of income generation are encouraged at each of the International office locations to ensure long term sustainability. These include piggery, goat rearing, poultry, purchase & sale of produce, participant contributions to programs and small income generation projects. In 2021, we again ran a successful year of farming in Uganda harvesting and growing a variety of crops. We began to sell eggs, chickens and other items from our farm shop with good success. The income from this will support our work towards sustainability. In addition we provide employment for 70 local people.

**TRUSTEE COMPLIANCE**

The trustees declare they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Auditor**

In accordance with the company's articles, a resolution proposing that Crouchers Ltd be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



Ms R Edwards  
Trustee

Date: 14/9/23

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees, who are also the directors of Lightforce International for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

---

**Qualified opinion**

We have audited the financial statements of Lightforce International (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for qualified opinion**

As a part of overseas mission and aid work, a stock of animals are farmed by rural farmers in Albania and Uganda. At any point in time, the number and value of the animals held will vary. The responsibility of farm management and the animals is undertaken by selected/approved farmers, and their operations are regularly monitored on site by the main representative of the charity. At the year end stock was quantified and valued, but as in the previous year, due to the location and practicalities of observing a date sensitive stock take, the animals have not been physically seen and hence we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and therefore the value shown as stock in the financial statements. Alternative records and representations indicate their existence and there has been no management limitation to this area of audit work. Due to the lack of audit evidence held and seen for the purchase of fixed assets and the title of properties, we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and ownership of the assets in the financial statements.

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

**Conclusions relating to going concern**

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

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

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

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

In respect solely of the limitation on our work relating to the existence of animals and titles to property described above:

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

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, Bribery Act and Modern Slavery Act.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation and the Companies Act 2006.

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF LIGHTFORCE INTERNATIONAL**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr D P Croucher BSc (Hons) FCCA ACA (Senior Statutory Auditor)  
for and on behalf of Crouchers Ltd**

18.09.2023

**Chartered Accountants  
Statutory Auditor**

2 Copperhouse Court  
Caldecotte Business Park  
Milton Keynes  
Buckinghamshire  
England  
MK7 8NL

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

|  | Notes | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|--|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b><u>Income and endowments from:</u></b>                      |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies   | 2     | 38,557                             | -                                | 38,557             | 34,858                             | -                                | 34,858             |
| Charitable activities  | 3     | -                                  | 200,525                          | 200,525            | -                                  | 169,829                          | 169,829            |
| Investments  | 4     | 17                                 | -                                | 17                 | 10                                 | -                                | 10                 |
| Other income   | 5     | 8,001                              | -                                | 8,001              | 9,312                              | -                                | 9,312              |
| <b>Total income</b>  |       | <b>46,575</b>                      | <b>200,525</b>                   | <b>247,100</b>     | <b>44,180</b>                      | <b>169,829</b>                   | <b>214,009</b>     |
| <b><u>Expenditure on:</u></b>                                  |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities  | 6     | 54,654                             | 233,426                          | 288,080            | 71,963                             | 144,699                          | 216,662            |
| <b>Net expenditure for the year/<br/>Net movement in funds</b> |       | <b>(8,079)</b>                     | <b>(32,901)</b>                  | <b>(40,980)</b>    | <b>(27,783)</b>                    | <b>25,130</b>                    | <b>(2,653)</b>     |
| Fund balances at 1 January 2022                                |       | 917,117                            | 106,159                          | 1,023,276          | 944,900                            | 81,029                           | 1,025,929          |
| <b>Fund balances at 31 December 2022</b>                       |       | <b>909,038</b>                     | <b>73,258</b>                    | <b>982,296</b>     | <b>917,117</b>                     | <b>106,159</b>                   | <b>1,023,276</b>   |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

|   | Notes | 2022    |                | 2021           |                  |
|---|-------|---------|----------------|----------------|------------------|
|   |       | £       | £              | £              | £                |
| <b>Fixed assets</b>                                   |       |         |                |                |                  |
| Tangible assets                                       | 11    |         | 875,996        |                | 887,882          |
| Investments   | 12    |         | 266            |                | 266              |
|   |       |         | <u>876,262</u> |                | <u>888,148</u>   |
| <b>Current assets</b>                                 |       |         |                |                |                  |
| Stocks  | 13    | 45,089  |                | 38,259         |                  |
| Debtors   | 14    | 20,010  |                | 23,585         |                  |
| Cash at bank and in hand                              |       | 46,990  |                | 79,280         |                  |
|   |       |         | <u>112,089</u> | <u>141,124</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 15    | (6,055) |                | (5,996)        |                  |
| <b>Net current assets</b>                             |       |         | <u>106,034</u> |                | <u>135,128</u>   |
| <b>Total assets less current liabilities</b>          |       |         | <u>982,296</u> |                | <u>1,023,276</u> |
| <b>Income funds</b>                                   |       |         |                |                |                  |
| Restricted funds                                      |       |         | 73,258         |                | 106,159          |
| Unrestricted funds                                    |       |         | 909,038        |                | 917,117          |
|   |       |         | <u>982,296</u> |                | <u>1,023,276</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13/9/23



Ms R Edwards  
Director

Company registration number 3123629

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**Charity Information**

The charity is a private company limited by guarantee, registered in England and Wales and is a registered in England and Wales. The address of the registered office is Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG.

The accounts have been prepared in sterling and rounded to the nearest £.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**LIGHTFORCE INTERNATIONAL  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**(Continued)**

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

|                             |          |
|-----------------------------|----------|
| Freehold land and buildings | No Deprn |
| Plant and equipment         | 25-33.3% |
| Motor vehicles              | 33.3-50% |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**1.12 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting policies**

**(Continued)**

**1.13 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2 Donations and legacies**

|                            | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|----------------------------|---------------------------|---------------------------|
|                            | <b>2022</b>               | <b>2021</b>               |
|                            | <b>£</b>                  | <b>£</b>                  |
| Individuals and businesses | 9,157                     | 8,458                     |
| Gift in kind               | 29,400                    | 26,400                    |
|                            | <u>38,557</u>             | <u>34,858</u>             |

Gifts in kind are from Milton Keynes Christian Centre, a related party, and comprise of £16,750 (2021: £13,750) for the provision of serviced offices and £12,650 (2021: £12,650) being staff costs of personnel working within Lightforce International.

**3 Charitable activities**

|                        | <b>Charitable Income Restricted</b> | <b>Charitable Income Restricted</b> |
|------------------------|-------------------------------------|-------------------------------------|
|                        | <b>2022</b>                         | <b>2021</b>                         |
|                        | <b>£</b>                            | <b>£</b>                            |
| Overseas aid - Albania | 35,385                              | 30,088                              |
| Overseas aid - India   | 22,426                              | 27,921                              |
| Overseas aid - Africa  | 142,714                             | 111,820                             |
|                        | <u>200,525</u>                      | <u>169,829</u>                      |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4 Investments**

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022                  | 2021                  |
|                     | £                     | £                     |
| Interest receivable | 17                    | 10                    |

**5 Other income**

|              | Unrestricted<br>funds | Unrestricted<br>funds |
|--------------|-----------------------|-----------------------|
|              | 2022                  | 2021                  |
|              | £                     | £                     |
| Other income | 8,001                 | 9,312                 |

**6 Charitable activities**

|                                    | Charitable<br>Expenditure | Charitable<br>Expenditure |
|------------------------------------|---------------------------|---------------------------|
|                                    | 2022                      | 2021                      |
|                                    | £                         | £                         |
| Depreciation and impairment        | 7,214                     | 22,917                    |
| Overseas aid - Uganda              | 150,345                   | 81,878                    |
| Overseas aid - Kenya               | 1,262                     | 1,302                     |
| Overseas aid - Albania             | 63,158                    | 42,796                    |
| Overseas aid - India Home of Faith | 21,915                    | 22,295                    |
| Overseas aid - India IGM           | 4,362                     | 8,144                     |
| General                            | 39,824                    | 37,330                    |
|                                    | <u>288,080</u>            | <u>216,662</u>            |
|                                    | <u>288,080</u>            | <u>216,662</u>            |
| <b>Analysis by fund</b>            |                           |                           |
| Unrestricted funds                 | 54,654                    | 71,963                    |
| Restricted funds                   | 233,426                   | 144,699                   |
|                                    | <u>288,080</u>            | <u>216,662</u>            |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**7 Auditor's remuneration**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Fees payable to the Charity's auditor and associates:</b> | <b>2022</b>       | <b>2021</b>       |
|  | <b>£</b>          | <b>£</b>          |
| Audit of the Charity's annual accounts                       | 3,500             | 5,305             |
|  | <u>          </u> | <u>          </u> |

**8 Trustees**

During the year, no Trustees received any remuneration or other benefits (2021- £ NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021- £ NIL).

**9 Employees**

The average monthly number of employees during the year was:

|       |                   |                   |
|-------|-------------------|-------------------|
|       | <b>2022</b>       | <b>2021</b>       |
|       | <b>Number</b>     | <b>Number</b>     |
| Total | -                 | -                 |
|       | <u>          </u> | <u>          </u> |

There were no employees whose annual remuneration was more than £60,000.

**10 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**11 Tangible fixed assets**

|                                    | Freehold land<br>and buildings | Leasehold<br>improvements | Plant and<br>equipment | Motor vehicles | Total            |
|------------------------------------|--------------------------------|---------------------------|------------------------|----------------|------------------|
|                                    | £                              | £                         | £                      | £              | £                |
| <b>Cost</b>                        |                                |                           |                        |                |                  |
| At 1 January 2022                  | 474,559                        | 462,516                   | 113,056                | 23,027         | 1,073,158        |
| Disposals                          | -                              | -                         | -                      | (7,996)        | (7,996)          |
| At 31 December 2022                | <u>474,559</u>                 | <u>462,516</u>            | <u>113,056</u>         | <u>15,031</u>  | <u>1,065,162</u> |
| <b>Depreciation and impairment</b> |                                |                           |                        |                |                  |
| At 1 January 2022                  | -                              | 63,235                    | 100,035                | 22,006         | 185,276          |
| Depreciation charged in the year   | -                              | 6,246                     | 4,958                  | 360            | 11,564           |
| Eliminated in respect of disposals | -                              | -                         | -                      | (7,674)        | (7,674)          |
| At 31 December 2022                | <u>-</u>                       | <u>69,481</u>             | <u>104,993</u>         | <u>14,692</u>  | <u>189,166</u>   |
| <b>Carrying amount</b>             |                                |                           |                        |                |                  |
| At 31 December 2022                | <u>474,559</u>                 | <u>393,035</u>            | <u>8,063</u>           | <u>339</u>     | <u>875,996</u>   |
| At 31 December 2021                | <u>474,559</u>                 | <u>399,281</u>            | <u>13,021</u>          | <u>1,021</u>   | <u>887,882</u>   |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**12 Fixed asset investments**

|                                      | <b>Other<br/>investments</b> |
|--------------------------------------|------------------------------|
| <b>Cost or valuation</b>             |                              |
| At 1 January 2022 & 31 December 2022 | 266                          |
| <b>Carrying amount</b>               |                              |
| At 31 December 2022                  | 266                          |
| At 31 December 2021                  | 266                          |

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

| Name                               | Company<br>Number | Registered<br>office                            | Holding      | Included<br>in consolidation |             |             |
|------------------------------------|-------------------|---|--------------|------------------------------|-------------|-------------|
| Lightforce Trading Company Limited | 03001342          | Christian Centre,<br>Oldbrook,<br>Milton Keynes | 100%         | No                           |             |             |
| Other investments comprise:        |                   |   | <b>Notes</b> |                              | <b>2022</b> | <b>2021</b> |
| Investments in subsidiaries        |                   |   |              |                              | £           | £           |
|                                    |                   |   |              |                              | 266         | 266         |

**Lightforce Trading Company Limited**

The Trustees consider Lightforce Trading Company Limited, in terms of size and operations, immaterial to the overall position of the Group. The Company made a profit of £963 (2021 : loss £488) and have net assets of £2,085 (2021 : £1,122). On the basis, the Trustees have agreed that the company is immaterial to consolidate into the accounts.

**13 Stocks**

|                               | <b>2022</b> | <b>2021</b> |
|-------------------------------|-------------|-------------|
|                               | £           | £           |
| Raw materials and consumables | 45,089      | 38,259      |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|  |                           |                         |                                 |                |                         |                  |
|--|---------------------------|-------------------------|---------------------------------|----------------|-------------------------|------------------|
| <b>14 Debtors</b>  |                           |                         |                                 |                |                         |                  |
|  |                           |                         | <b>2022</b>                     |                | <b>2021</b>             |                  |
|  |                           |                         | £                               |                | £                       |                  |
| <b>Amounts falling due within one year:</b>              |                           |                         |                                 |                |                         |                  |
| Trade debtors  |                           |                         | -                               |                | 7,147                   |                  |
| Amounts owed by fellow group undertakings                |                           |                         | 6,594                           |                | -                       |                  |
| Other debtors  |                           |                         | 12,416                          |                | 16,438                  |                  |
| Prepayments and accrued income                           |                           |                         | 1,000                           |                | -                       |                  |
|  |                           |                         | <u>20,010</u>                   |                | <u>23,585</u>           |                  |
|  |                           |                         |                                 |                |                         |                  |
| <b>15 Creditors: amounts falling due within one year</b> |                           |                         | <b>2022</b>                     |                | <b>2021</b>             |                  |
|  |                           |                         | £                               |                | £                       |                  |
| Trade creditors  |                           |                         | 926                             |                | 27                      |                  |
| Other creditors  |                           |                         | 2,129                           |                | 2,518                   |                  |
| Accruals and deferred income                             |                           |                         | 3,000                           |                | 3,451                   |                  |
|  |                           |                         | <u>6,055</u>                    |                | <u>5,996</u>            |                  |
|  |                           |                         |                                 |                |                         |                  |
| <b>16 Analysis of net assets between funds</b>           |                           |                         |                                 |                |                         |                  |
|  | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total Unrestricted funds</b> |                | <b>Restricted funds</b> | <b>Total</b>     |
|  | <b>2022</b>               | <b>2022</b>             | <b>2022</b>                     | <b>2021</b>    | <b>2021</b>             | <b>2021</b>      |
|  | £                         | £                       | £                               | £              | £                       | £                |
| Fund balances at 31 December 2022 are represented by:    |                           |                         |                                 |                |                         |                  |
| Tangible assets  | 873,221                   | 2,775                   | 875,996                         | 885,107        | 2,775                   | 887,882          |
| Investments  | 266                       | -                       | 266                             | 266            | -                       | 266              |
| Current assets/(liabilities)                             | 39,932                    | 66,102                  | 106,034                         | 31,744         | 103,384                 | 135,128          |
|  | <u>913,419</u>            | <u>68,877</u>           | <u>982,296</u>                  | <u>917,117</u> | <u>106,159</u>          | <u>1,023,276</u> |

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**17 Statement of funds - current year**

|                     | <b>Balance at 1<br/>January 2022</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Transfer</b> | <b>Balance at 31<br/>December 2022</b> |
|---------------------|--------------------------------------|----------------|--------------------|-----------------|--|
| <b>Unrestricted</b> | 917,117                              | 46,575         | (54,654)           | -               | 909,038                                |
| <b>Restricted</b>   |                                      |                |                    |                 |  |
| Uganda              | 76,951                               | 141,984        | (142,729)          | 2,775           | 78,981                                 |
| Kenya               | 1,162                                | 730            | (1,262)            | -               | 630                                    |
| Albania             | 1,425                                | 35,385         | (63,158)           | -               | (26,348)                               |
| India Home of Faith | 10,966                               | 15,633         | (21,915)           | -               | 4,684                                  |
| India IGM           | 1,615                                | 5,713          | (4,362)            | -               | 2,966                                  |
| Uganda container    | 8,000                                | -              | -                  | -               | 8,000                                  |
| Sudan               | 1,020                                | -              | -                  | -               | 1,020                                  |
| India NICOV V.Teams | 2,245                                | 1,080          | -                  | -               | 3,325                                  |
| Uganda assets       | 2,775                                |                |                    | (2,775)         |  |
|                     | <b>106,159</b>                       | <b>200,525</b> | <b>(233,426)</b>   | <b>-</b>        | <b>73,258</b>                          |
| <b>TOTAL FUNDS</b>  | <b>1,023,276</b>                     | <b>247,100</b> | <b>(288,080)</b>   | <b>-</b>        | <b>982,296</b>                         |

Kenya: The funds are being used towards the sponsorship of the Nursery run by Education for Life.

India —Home of Faith: The funds are being used towards the continuing support of the Home of Faith Care Home in Andhra Pradesh.

India —India Gospel Mission. The funds are being used towards the education of children in Orissa, and sponsorship of children in the IGM Care Homes in Chennai.

India —New India Church of God: The funds are being used towards the work of NICOV —currently their bank account is frozen so we are unable to send the funds.

Albania. The funds are being used to support the manager of projects in Albania and the costs of maintaining the LightForce Lezhe Centre.

Uganda: The funds are being used for sponsoring children to attend school, helping HIV widows, supporting teenage girls, training agricultural students as well as additional ongoing projects. NB: During 2022 £Nil, (2021 :£45,191) was spent on fixed assets from the Uganda fund. The depreciation of those assets will be allocated as expenditure to this fund over the assets' useful economic life. The available cash in the fund at the year end is £19,420 (2021 : £22,071).

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**18 Statement of funds - prior year**

|                     | <b>Balance at 1<br/>January 2021</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Transfer</b> | <b>Balance at 31<br/>December 2021</b> |
|---------------------|--------------------------------------|----------------|--------------------|-----------------|--|
| <b>Unrestricted</b> | 944,900                              | 44,180         | (71,963)           | -               | 917,117                                |
| <b>Restricted</b>   |                                      |                |                    |                 |  |
| Uganda              | 40,405                               | 110,658        | (74,112)           | -               | 76,951                                 |
| Kenya               | 1,303                                | 1,162          | (1,303)            | -               | 1,162                                  |
| Albania             | 10,182                               | 30,089         | (38,846)           | -               | 1,425                                  |
| India Home of Faith | 11,329                               | 21,932         | (22,295)           | -               | 10,966                                 |
| India IGM           | 5,060                                | 4,698          | (8,143)            | -               | 1,615                                  |
| Uganda container    | 8,000                                | -              | -                  | -               | 8,000                                  |
| Sudan               | 1,020                                | -              | -                  | -               | 1,020                                  |
| India NICOG V.Teams | 955                                  | 1,290          | -                  | -               | 2,245                                  |
| Uganda assets       | 2,775                                | -              | -                  | -               | 2,775                                  |
|                     | <b>81,029</b>                        | <b>169,829</b> | <b>(144,699)</b>   | <b>-</b>        | <b>106,159</b>                         |
| <b>TOTAL FUNDS</b>  | <b>1,025,929</b>                     | <b>214,009</b> | <b>(216,662)</b>   | <b>-</b>        | <b>1,023,276</b>                       |

**19 Related party transactions**

LightForce international is the missions aim of Milton Keynes Christian Centre (MKCC) which pioneered the work of LightForce International. There is therefore a close link between the two charities. Lightforce Trading Company Limited is a wholly owned subsidiary company of LightForce International.

George Ridley, Chairman of Lightforce International (LFI) is contracted as a pastor (Minister of Religion) at MKCC. Mark Sherratt's appointment as senior pastor in 2001 has enabled MKCC to release more of George Ridley's time to develop the work of the overseas mission. This equates to £50,702 (2021: £50,702). In addition, other donations were made to LFI amounting to £86,327 (2021: £86,037) and £16,750 (2021: £13,750) in kind, being the provision of office space. The value of the donated services is included under "Donations" in the Statement of Financial Activities.

**LIGHTFORCE INTERNATIONAL**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**20 Summary of funds**

**Summary of Funds - current year**

|                  | <b>Balance at 1<br/>January 2022</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Transfer</b> | <b>Balance at 31<br/>December 2022</b> |
|------------------|--------------------------------------|----------------|--------------------|-----------------|--|
| General Funds    | 917,117                              | 46,575         | (59,004)           | -               | 904,688                                |
| Restricted Funds | 106,159                              | 200,525        | (229,075)          | -               | 72,609                                 |
|                  | <b>1,023,276</b>                     | <b>247,100</b> | <b>(288,079)</b>   | <b>-</b>        | <b>982,297</b>                         |

**Summary of Funds - prior year**

|                  | <b>Balance at 1<br/>January 2021</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Transfer</b> | <b>Balance at 31<br/>December 2021</b> |
|------------------|--------------------------------------|----------------|--------------------|-----------------|--|
| General Funds    | 944,900                              | 44,180         | (71,963)           | -               | 917,117                                |
| Restricted Funds | 81,029                               | 169,829        | (144,699)          | -               | 106,159                                |
|                  | <b>1,025,929</b>                     | <b>214,009</b> | <b>216,662</b>     | <b>-</b>        | <b>1,023,276</b>                       |

**21 Contingent liability**

There remain instances of legal dispute as to the ownership of title to some small areas of the land shown in the financial statements. In all cases, legal responses have been made, and the land in question is fully utilised. There is no suggestion that any of the land shown within fixed assets or any claim to title, has been seen as an attempt to seek some form of payment. The charity is confident that all land is properly titled in the charity's name.

Due to the locations where the charity operates, it is not always possible for a specific document to be obtained as full evidence for an expense. Such documents are secured whenever possible and subtable records are kept for expenditure and cash payments, including larger transactions.

**LIGHTFORCE INTERNATIONAL**

England & Wales - Charity number 1050871

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# Accounts

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**Registered number: 3123629**  
**Charity number: 1050871**

**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | George Ridley, Chairman<br>Rachel Edwards<br>Andrew Shearman<br>Raymond Bowker  |
| <b>Company registered number</b> | 3123629   |
| <b>Charity registered number</b> | 1050871   |
| <b>Registered office</b>         | Christian Centre<br>Strudwick Drive, Oldbrook<br>Milton Keynes<br>Buckinghamshire<br>MK6 2TG  |
| <b>Company secretary</b>         | Rachel Edwards  |
| <b>Independent auditor</b>       | MHA MacIntyre Hudson<br>Chartered Accountants<br>Statutory Auditors<br>Moorgate House<br>201 Silbury Boulevard<br>Milton Keynes<br>Buckinghamshire<br>MK9 1LZ |

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

LightForce International is a Christian mission specialising in humanitarian aid and development projects. It's work commenced in Eastern Europe in 1980 and LightForce is still active in Albania.

The dawn of the new millennium saw the work expand into Africa and India, the focus being child education, health, food & nutrition, care of orphans and rural village outreach.

**Objectives and activities**

**a. Policies and objectives**

The objects of LightForce International are:

To advance the Christian religion and to relieve persons in any part of the world who are in condition of need, hardship and distress by reason of their social and economic circumstances and in particular but not exclusively by deploying human and material resources to provide appropriate relief to such persons.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance**

**a. Main achievements of the Charity**

**Uganda**

Covid restrictions relaxed at the end of 2021 and schools will open fully in February 2022. There was a continued reduction in staff due to Covid 19, but we continued to engage all agricultural and livestock workers. The number of students on our school sponsorship programme continued and our teaching staff maintained a home schooling program until June 2021. Schools opened briefly but closed again with another Covid surge. We ran the home-schooling program free of charge for 150 children. We assist children with disability as a priority followed by orphans and vulnerable children from the local community. We continue to have 2 qualified nursery and primary teachers from the UK assisting our staff and they are a great help.

In addition to the school we have other projects serving the community. Our project for teenage girls is attended by over 200 girls. In 2022 we will begin a tailoring course for 50 of our teenage girls. Spiritual and educational content are part of each monthly meeting and all the girls receive hygiene materials. We have a group of HIV widows and they meet monthly for fellowship and mutual support. We are planning to train them to raise broilers as an income generating project. They go home with soap and sugar.

Our onsite Community Clinic continues to serve students, staff and the local villages. During Covid 19 we were able to give all our staff the opportunity of vaccination.

The Agricultural section was allowed to operate despite Covid and we supported 10 trainees. Our farming project has made good progress again this year. We have planted and harvested maize and a variety of vegetables this year. We made our own maize silage for cattle in 2020 and received 2 cows and 6 heifers this year. We added new breeding stock at the piggery again. Our new Poultry unit is going well. We have both layers and broilers. We increased the number of birds. Our eggs and broilers are popular and we sell all. Our solar system for producing electricity has supplied us with power 24/7 throughout the year and continues to be an excellent investment. During the year we drilled a borehole as the national water had failed us for 12 months.

A generous donation was received for farm development which enabled us to construct a large warehouse, chicken houses, additional silage bunker, livestock housing, fencing and the installation of security cameras. We have one of the best mixed farms in the area. The farm is a resource for education and will contribute to long term sustainability.

Our first Care Home children had grown into young adults and all the children were reintegrated into the community at the beginning of the year. The program to assist vulnerable children has resulted in improved health, regular education and improved security for the beneficiaries. We continue to support the education of the children.

Despite Covid 19 the Director of LightForce spent 9 months in Uganda overseeing the projects & Covid adjustments.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance (continued)**

**India**

We continued the excellent relationships with Home of Faith and IGM. At Home of Faith we provided food and support for key staff monthly. Sunitha Johnson continues to educate the children under her care. The number of children continues at 42. The area was severely affected during Covid 19. Thankfully staff implemented good measures to ensure all our children are safe. Our relationship with IGM continued and the works in Chennai area and Ooty both continue. Their children's' home in Chennai now enjoys a new purpose built facility. They have 22 branch churches, run medical camps monthly, and continue to provide vocational training, support the poor and marginalised with clothing and food, and assist in emergency situations. We continued to help IGM to support educational projects (tuition centres) linked to churches in Orissa state. The 12 Tuition Centres target tribal people in remote villages belonging to lower castes. The main aim and focus to provide partnership & quality education through the 12 free night schools in different villages. We support 12 bible school students for mission work. IGM continues to be a very active and an excellent partner. The CEO of IGM was honoured for his excellent work. Covid 19 has restricted the work but also given opportunity to run community feeding programs. It has not been possible to visit in 2021.

**Albania**

Our camps were not able to operate in 2021. We were not able to visit. Our staff continued to run the small farm and maintain the property. Issues continued in court over a land wrangle. After 4 years the appeal judge sent the case back to the local court deciding the whole case be heard again.

**Kenya**

LightForce continues to partner with Education for Life in Mombasa. The educational facilities include nursery, primary and secondary education, a small children's home and feeding program. We were happy to continue to provide some support during the year. Also many LightForce partners continue to support children directly with EFL.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

LightForce International seeks to raise funds for specific projects and endeavours to utilise such funds as wisely yet quickly as possible. Balances on the accounts generally reflect amounts of restricted funds being held but not yet utilised. Our policy is to ensure that we have funds in hand to operate for four months.

**c. Financial risk management objectives and policies**

Recognising that we work in cash societies overseas we nevertheless seek to move funds and make payments by bank transfer and cheque where possible. We also do our best to ensure transactions are receipted. Close management of staff handling cash and regular reports and auditing are ensured to identify irregularities.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**d. Grants**

Whilst not generally provided we have given small income generation "seed money" for the purpose of starting small businesses/income generation project in Uganda.

In the second quarter of each year projects are identified for funding the following year. Donors commit to specific projects ensuring our continued development and guaranteeing core funding.

**Structure, governance and management**

**a. Constitution**

LightForce is a Registered Charity no: 1050871, governed by its Memorandum and Articles of Association incorporated on 8th November 1995.

**b. Methods of appointment or election of Trustees**

Management of the Charity is the responsibility of the Trustees who are elected in accordance with the Declaration of Trust.

There are four trustees of LightForce International and they are required to meet at least twice a year. Trustees may be removed from office if disqualified under the Charities Act 1993, if absent from two consecutive meetings, if removed by resolution by all other trustees, or if they resign trusteeship by notice in writing provided at least two continuing trustees.

Trustee replacement would be carried out with due reference to a prospective candidate having interest in the work of LightForce, they should share our Christian values, have cross cultural experience, bring something unique that adds value to the board. We would also give consideration to the gender balance of the board. Training would be provided for newly appointed trustees. They would serve alongside a serving trustee to ensure they understand legal responsibility, the objectives of the charity and how to ensure LightForce International continues to be compliant.

Day to day management of LightForce is delegated to the International Director.

**c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Plans for future periods**

**Uganda**

We will realise 350 students in our schools from February 2022. Our community projects will continue to benefit the community. Property transfer was compromised during Covid 19 and we will process in 2022. We will seek final licensing of our schools. Our journey to sustainability continues with farm shop sales of eggs, milk and chickens.

**Albania**

Our camp facility in Lezhe will be reviewed and the future considered when Covid 19 restrictions are lifted and court cases are concluded.

**India**

To continue to support the growth and development of all projects in line with the respective vision of our partners. Some aspects are currently restricted by the pandemic.

**Volunteer issues**

In accordance with LightForce International's equal opportunities policy, LightForce International has long established fair practices in the recruitment, selection, retention and training of all volunteers. We have looked at the safeguarding requirements for all our projects and ensure that volunteers are thoroughly checked before travelling to the field.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Public Benefit Report**

LightForce International continues to run projects that meet genuine needs within the community. We provide benefit to the public chiefly through feeding, health services and education. Our mid term objective is to establish sustainable projects. Covid 19 has put many constraints on our work during the year, but we have advanced with care.

**FOOD & NUTRITION**

In India LFI continues, through it's partners, to be committed to providing supplementary feeding to some of the most marginalised members of society. These include lower caste, lepers, former sex workers, street children and gypsies. Working through various partnerships we seek to ensure that there is also adequate social support, counselling and education available to these beneficiaries.

The Education for Life project in Kenya provides a lunch each school day for all the beneficiaries of its education project as well as for children attending other schools.

In Uganda, our Nursery & Primary School as well as our Agricultural and Vocational School provide two meals a day that help to sustain our students. All staff take lunch and dinner when on duty.

**HEALTH & HIV/AIDS**

Our emergency medical fund enables us to provide medical care where needed and where the absence of finance leaves people vulnerable through sickness. Our children in the Nursery & Primary school benefit from health checks, through the clinic, in the year they receive (height, weight, sight, and hearing tests). The children who live within our Care Home also receive free medical care through our clinic. We have 4 successful small projects supporting HIV widows with regular meetings, counsel and income generating support. We added a project to support teenage girls with lifestyle advice and sanitary pads.

**EDUCATION**

Our Uganda office provides school sponsorship for children including some with Special Needs. Most are physically challenged but some are orphans and come from extremely vulnerable circumstances. We are now totalling 140 children on the Sponsorship Programme. We give serious consideration to providing access to education for girls. Our Nursery and Primary schools have 270 students.

Our Agricultural and Vocational School offer courses in tailoring, crop and livestock management as well as a certificate in agricultural studies. Our farm is developing to provide practical experience too.

Our program of camps at our Centre in Albania provides education on life principles for children amidst a fun program of activity and social interaction which is enjoyed by all.

Children in the Children's homes in India are enrolled in local schools. Through Home of Faith in India we are endeavouring to ensure children embraced by the project attend school (42 in all). Our partners at IGM have all their 150 children in full time education.

Education for Life in Kenya continues to receive support through LightForce; this vibrant project provides education from nursery to 'A' level.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**SUSTAINABILITY**

It is recognised that projects need to be sustained. Donor dependency and fatigue are problems we seek to avoid. Means of income generation are encouraged at each of the International office locations to ensure long term sustainability. These include piggery, goat rearing, poultry, purchase & sale of produce, participant contributions to programs and small income generation projects. In 2021, we again ran a successful year of farming in Uganda harvesting and growing a variety of crops. We began to sell eggs, chickens and other items from our farm shop with good success. The income from this will support our work towards sustainability. In addition we provide employment for 70 local people.

**TRUSTEE COMPLIANCE**

The trustees declare they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**Disclosure of information to auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the 's auditor is aware of that information.

**Auditor**

The auditor, MHA MacIntyre Hudson, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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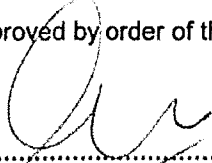
**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**George Ridley**  
(Chair of Trustees)



.....  
**Rachel Edwards**  
(Trustee)

Date: 26/9/22

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**

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**Qualified Opinion**

We have audited the financial statements of Lightforce International (the 'charity') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matters described in the basis for qualified opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for qualified opinion**

As part of overseas mission and aid work, a stock of animals are farmed by rural farmers in Albania. At any point in time, the number and value of the animals held will vary. The responsibility for farm management and the animals is undertaken by selected/approved farmers, and their operations are regularly monitored on site by the main representative of the charity. At the year end stock was quantified and valued, but as in the previous year, due to the location and practicalities of observing a date sensitive stock take, the animals have not been physically seen and hence we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and therefore the value shown as stock in the financial statements. Alternative records and representations indicate their existence and there has been no management limitation to this area of audit work. Due to the lack of evidence held and seen for the purchase of fixed assets and the title of properties, we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and ownership of the assets in the financial statements.

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

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**  
**(CONTINUED)**

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**Conclusions relating to going concern**

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

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

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

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

Except for the possible effects of the matter described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the directors' report included with in the trustees' report have been prepared in accordance with applicable legal requirements.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**  
**(CONTINUED)**

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**Matters on which we are required to report by exception**

Except for the possible effects of the matter described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of the audit:

Arising solely from the limitation on the scope of our work relating to the existence of animals and titles to property, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters where Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**  
**(CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:


- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Elizabeth Newell BA (Hons) FCA (Senior statutory auditor)**  
for and on behalf of  
**MHA MacIntyre Hudson, Statutory Auditor**  
Milton Keynes, United Kingdom

Date: 29/12/2022

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

|                                    | Note | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | -                                | 34,858                             | 34,858                      | 43,503                      |
| Charitable activities              | 4    | 169,829                          | -                                  | 169,829                     | 244,967                     |
| Investments                        | 5    | -                                | 10                                 | 10                          | 17                          |
| Other income                       | 6    | -                                | 9,312                              | 9,312                       | 10,056                      |
| <b>Total income</b>                |      | <b>169,829</b>                   | <b>44,180</b>                      | <b>214,009</b>              | <b>298,543</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Charitable activities              | 7    | 144,699                          | 71,963                             | 216,662                     | 282,708                     |
| <b>Total expenditure</b>           |      | <b>144,699</b>                   | <b>71,963</b>                      | <b>216,662</b>              | <b>282,708</b>              |
| <b>Net movement in funds</b>       |      | <b>25,130</b>                    | <b>(27,783)</b>                    | <b>(2,653)</b>              | <b>15,835</b>               |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 81,029                           | 944,900                            | 1,025,929                   | 1,010,094                   |
| Net movement in funds              |      | 25,130                           | (27,783)                           | (2,653)                     | 15,835                      |
| <b>Total funds carried forward</b> |      | <b>106,159</b>                   | <b>917,117</b>                     | <b>1,023,276</b>            | <b>1,025,929</b>            |

**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 3123629**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

|  | Note | 2021<br>£        | 2020<br>£        |
|--|------|------------------|------------------|
| <b>Fixed assets</b>                            |      |                  |                  |
| Tangible assets                                | 11   | 887,882          | 865,606          |
| Investments                                    | 12   | 266              | 266              |
|  |      | <u>888,148</u>   | <u>865,872</u>   |
| <b>Current assets</b>                          |      |                  |                  |
| Stocks   | 13   | 38,259           | 42,209           |
| Debtors  | 14   | 23,585           | 22,646           |
| Cash at bank and in hand                       |      | 79,280           | 100,593          |
|  |      | <u>141,124</u>   | <u>165,448</u>   |
| Creditors: amounts falling due within one year | 15   | (5,996)          | (5,391)          |
| <b>Net current assets</b>                      |      | <u>135,128</u>   | <u>160,057</u>   |
| <b>Total assets less current liabilities</b>   |      | <u>1,023,276</u> | <u>1,025,929</u> |
| <b>Total net assets</b>                        |      | <u>1,023,276</u> | <u>1,025,929</u> |
| <b>Charity funds</b>                           |      |                  |                  |
| Restricted funds                               | 17   | 106,159          | 81,029           |
| Unrestricted funds                             | 17   | 917,117          | 944,900          |
| <b>Total funds</b>                             |      | <u>1,023,276</u> | <u>1,025,929</u> |

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 3123629**

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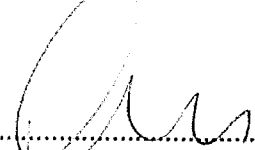
**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**George Ridley**  
Chairman



.....  
**Rachel Edwards**  
Trustee

Date: 26/9/22

The notes on pages 17 to 31 form part of these financial statements.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and is a registered in England and Wales. The address of the registered office is Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG.

The accounts have been prepared in sterling and rounded to the nearest £.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lightforce International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                           |            |
|---------------------------|------------|
| Property and improvements | - 2-10%    |
| Plant and machinery       | - 25-33.3% |
| Motor vehicles            | - 33.3-50% |

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.7 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 Cash at bank and In hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|----------------------------|--|---------------------------------------|---------------------------------------|
| <b>Donations</b>           |  |                                       |                                       |
| Individuals and businesses | 8,458  | <b>8,458</b>                          | 17,103                                |
| Gifts in kind              | 26,400                                       | <b>26,400</b>                         | 26,400                                |
| <b>Total 2021</b>          | <u>34,858</u>                                | <u><b>34,858</b></u>                  | <u>43,503</u>                         |
| <i>Total 2020</i>          | <u>43,503</u>                                | <u>43,503</u>                         |                                       |

Gifts in kind are from Milton Keynes Christian Centre, a related party, and comprise of £13,750 (2020: £13,750) for the provision of serviced offices and £12,650 (2020: £12,650) being staff costs of personnel working within Lightforce International.

**4. Income from charitable activities**

|                        | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|------------------------|--|---------------------------------------|---------------------------------------|
| Overseas aid - Albania | 30,088                                     | <b>30,088</b>                         | 33,803                                |
| Overseas aid - India   | 27,921                                     | <b>27,921</b>                         | 46,199                                |
| Overseas aid - Africa  | 111,820                                    | <b>111,820</b>                        | 164,965                               |
| <b>Total 2021</b>      | <u>169,829</u>                             | <u><b>169,829</b></u>                 | <u>244,967</u>                        |
| <i>Total 2020</i>      | <u>244,967</u>                             | <u>244,967</u>                        |                                       |

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**5. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 10   | 10                                    | 17                                    |
|                   | <u>10</u>                                    | <u>10</u>                             | <u>17</u>                             |
| <i>Total 2020</i> | <u>17</u>                                    | <u>17</u>                             |                                       |

**6. Other incoming resources**

|                   | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Other income      | 9,312  | 9,312                                 | 10,056                                |
|                   | <u>9,312</u>                                 | <u>9,312</u>                          | <u>10,056</u>                         |
| <i>Total 2020</i> | <u>10,056</u>                                | <u>10,056</u>                         |                                       |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                    | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|----------------------------------|------------------------------------|--------------------|--------------------|
| Overseas aid - Uganda              | 74,112                           | 7,766                              | <b>81,878</b>      | 156,653            |
| Overseas aid - Kenya               | 1,302                            | -                                  | <b>1,302</b>       | -                  |
| Overseas aid - Albania             | 38,846                           | 3,950                              | <b>42,796</b>      | 19,933             |
| Overseas aid - India Home of Faith | 22,295                           | -                                  | <b>22,295</b>      | 22,229             |
| Overseas aid - India NICOG         | -                                | -                                  | -                  | 7,870              |
| Overseas aid - India IGM           | 8,144                            | -                                  | <b>8,144</b>       | 12,256             |
| General                            | -                                | 37,330                             | <b>37,330</b>      | 39,923             |
| Depreciation                       | -                                | 22,917                             | <b>22,917</b>      | 22,960             |
| P&L on disposal                    | -                                | -                                  | -                  | 884                |
| <b>Total 2021</b>                  | <b>144,699</b>                   | <b>71,963</b>                      | <b>216,662</b>     | <b>282,708</b>     |
| <i>Total 2020</i>                  | <i>223,812</i>                   | <i>58,896</i>                      | <i>282,708</i>     |                    |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Analysis of expenditure by activities**

|                                    | Activities<br>undertaken<br>directly<br>2021<br>£ | Support<br>costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Overseas aid - Uganda              | 74,112  | 7,766                         | 81,878                      | 156,653                     |
| Overseas aid - Kenya               | 1,302   | -                             | 1,302                       | -                           |
| Overseas aid - Albania             | 42,796  | -                             | 42,796                      | 19,933                      |
| Overseas aid - India Home of Faith | 22,295  | -                             | 22,295                      | 22,229                      |
| Overseas aid - India NICOG         | -   | -                             | -                           | 7,870                       |
| Overseas aid - India IGM           | 8,144   | -                             | 8,144                       | 12,256                      |
| General                            | -   | 37,330                        | 37,330                      | 39,923                      |
| Depreciation                       | -   | 22,917                        | 22,917                      | 22,960                      |
| P&L on disposal                    | -   | -                             | -                           | 884                         |
| <b>Total 2021</b>                  | <b>148,649</b>                                    | <b>68,013</b>                 | <b>216,662</b>              | <b>282,708</b>              |
| <i>Total 2020</i>                  | <i>211,842</i>                                    | <i>70,866</i>                 | <i>282,708</i>              |                             |

**9. Auditor's remuneration**

|  | 2021<br>£ | 2020<br>£ |
|--|-----------|-----------|
| Fees payable to the Charity's auditor for the audit of the Charity's annual accounts | 5,305     | 4,686     |

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. Tangible fixed assets**

|                          | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Improvements to<br>property<br>£ | Total<br>£            |
|--------------------------|---------------------------|-----------------------------|------------------------|----------------------------------|-----------------------|
| <b>Cost or valuation</b> |                           |                             |                        |                                  |                       |
| At 1 January 2021        | 474,559                   | 102,574                     | 22,496                 | 428,336                          | 1,027,965             |
| Additions                | -                         | 10,482                      | 531                    | 34,180                           | 45,193                |
| At 31 December 2021      | <u>474,559</u>            | <u>113,056</u>              | <u>23,027</u>          | <u>462,516</u>                   | <u>1,073,158</u>      |
| <b>Depreciation</b>      |                           |                             |                        |                                  |                       |
| At 1 January 2021        | -                         | 89,609                      | 21,398                 | 51,352                           | 162,359               |
| Charge for the year      | -                         | 10,426                      | 608                    | 11,883                           | 22,917                |
| At 31 December 2021      | <u>-</u>                  | <u>100,035</u>              | <u>22,006</u>          | <u>63,235</u>                    | <u>185,276</u>        |
| <b>Net book value</b>    |                           |                             |                        |                                  |                       |
| At 31 December 2021      | <u><u>474,559</u></u>     | <u><u>13,021</u></u>        | <u><u>1,021</u></u>    | <u><u>399,281</u></u>            | <u><u>887,882</u></u> |
| At 31 December 2020      | <u><u>474,559</u></u>     | <u><u>12,965</u></u>        | <u><u>1,098</u></u>    | <u><u>376,984</u></u>            | <u><u>865,606</u></u> |

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**12. Fixed asset investments**

|                            | <b>Investments<br/>in<br/>subsidiary<br/>companies<br/>£</b> |
|----------------------------|--|
| <b>Cost or valuation</b>   |  |
| At 1 January 2021          | <b>266</b>   |
| At 31 December 2021        | <b>266</b>   |
| <b>Net book value</b>      |  |
| At 31 December 2021        | <b>266</b>   |
| <i>At 31 December 2020</i> | <b>266</b>   |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Fixed asset investments (continued)**

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

| <b>Name</b>                        | <b>Company number</b> | <b>Registered office or principal place of business</b>             | <b>Holding</b> | <b>Included in consolidation</b> |
|------------------------------------|-----------------------|---|----------------|----------------------------------|
| Lightforce Trading Company Limited | 03001342              | Christian Centre, Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG | 100%           | No                               |

The financial results of the subsidiary for the year were:

| <b>Name</b>                        | <b>Profit/(Loss) / Surplus/ (Deficit) for the year</b> | <b>Net assets</b> |
|------------------------------------|--|-------------------|
| Lightforce Trading Company Limited | (488)  | 1,122             |

The Trustees consider Lightforce Trading Company Limited, in terms of size and operations, immaterial to the overall position of the Group. The Company made a loss of £488 (2020: £456) and have net assets of £1,122 (2020: £1,610). On this basis, the Trustees have agreed that the company is immaterial to consolidate into the accounts.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**13. Stocks**

|                                     | <b>2021</b>   | <b>2020</b>   |
|-------------------------------------|---------------|---------------|
|                                     | <b>£</b>      | <b>£</b>      |
| Finished goods and goods for resale | <b>38,259</b> | <b>42,209</b> |

**14. Debtors**

|                            | <b>2021</b>   | <b>2020</b>   |
|----------------------------|---------------|---------------|
|                            | <b>£</b>      | <b>£</b>      |
| <b>Due within one year</b> |               |               |
| Trade debtors              | <b>7,147</b>  | <b>7,953</b>  |
| Other debtors              | <b>16,438</b> | <b>14,693</b> |
|                            | <b>23,585</b> | <b>22,646</b> |

**15. Creditors: Amounts falling due within one year**

|                              | <b>2021</b>  | <b>2020</b>  |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Trade creditors              | <b>27</b>    | <b>27</b>    |
| Other creditors              | <b>2,518</b> | <b>2,408</b> |
| Accruals and deferred income | <b>3,451</b> | <b>2,956</b> |
|                              | <b>5,996</b> | <b>5,391</b> |

**16. Financial instruments**

|  | <b>2021</b>   | <b>2020</b>    |
|--|---------------|----------------|
|  | <b>£</b>      | <b>£</b>       |
| <b>Financial assets</b>  |               |                |
| Financial assets measured at fair value through income and expenditure | <b>79,280</b> | <b>100,593</b> |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>January<br>2021<br>£ | Income<br>£           | Expenditure<br>£        | Balance at<br>31<br>December<br>2021<br>£ |
|---------------------------|--------------------------------------|-----------------------|-------------------------|---|
| <b>Unrestricted funds</b> |                                      |                       |                         |   |
| General Funds             | 944,900                              | 44,180                | (71,963)                | 917,117                                   |
| <b>Restricted funds</b>   |                                      |                       |                         |   |
| Uganda                    | 40,405                               | 110,658               | (74,112)                | 76,951                                    |
| Kenya                     | 1,303                                | 1,162                 | (1,303)                 | 1,162                                     |
| Albania                   | 10,182                               | 30,089                | (38,846)                | 1,425                                     |
| India Home of Faith       | 11,329                               | 21,932                | (22,295)                | 10,966                                    |
| India IGM                 | 5,060                                | 4,698                 | (8,143)                 | 1,615                                     |
| Uganda container          | 8,000                                | -                     | -                       | 8,000                                     |
| Sudan                     | 1,020                                | -                     | -                       | 1,020                                     |
| India NICO V.Teams        | 955                                  | 1,290                 | -                       | 2,245                                     |
| Uganda - assets           | 2,775                                | -                     | -                       | 2,775                                     |
|                           | <u>81,029</u>                        | <u>169,829</u>        | <u>(144,699)</u>        | <u>106,159</u>                            |
| <b>Total of funds</b>     | <u><u>1,025,929</u></u>              | <u><u>214,009</u></u> | <u><u>(216,662)</u></u> | <u><u>1,023,276</u></u>                   |

Kenya: The funds are being used towards the sponsorship of the Nursery run by Education for Life.

India – Home of Faith: The funds are being used towards the continuing support of the Home of Faith Care Home in Andhra Pradesh.

India – India Gospel Mission: The funds are being used towards the education of children in Orissa, and sponsorship of children in the IGM Care Homes in Chennai.

India – New India Church of God: The funds are being used towards the work of NICOV – currently their bank account is frozen so we are unable to send the funds.

Albania: The funds are being used to support the manager of projects in Albania and the costs of maintaining the LightForce Lezhe Centre.

Uganda: The funds are being used for sponsoring children to attend school, helping HIV widows, supporting teenage girls, training agricultural students as well as additional ongoing projects. NB: During 2021, £45,191 was spent on fixed assets from the Uganda fund. The depreciation of those assets will be allocated as expenditure to this fund over the assets' useful economic life. The available cash in the fund at the year end is £22,071.

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

|                           | <i>Balance at<br/>1 January<br/>2020</i> | <i>Income</i>         | <i>Expenditure</i>      | <i>Transfers<br/>in/out</i> | <i>Balance at<br/>31<br/>December<br/>2020</i> |
|---------------------------|--|-----------------------|-------------------------|-----------------------------|--|
|                           | £  | £                     | £                       | £                           | £  |
| <b>Unrestricted funds</b> |  |                       |                         |                             |  |
| General Funds             | 950,220                                  | 53,576                | (58,896)                | -                           | 944,900  |
| <b>Restricted funds</b>   |  |                       |                         |                             |  |
| Uganda                    | 29,546                                   | 163,663               | (149,554)               | (3,250)                     | 40,405   |
| Kenya                     | -  | 1,303                 | -                       | -                           | 1,303  |
| Albania                   | 7,806                                    | 33,804                | (31,428)                | -                           | 10,182   |
| India Home of Faith       | 9,287                                    | 24,271                | (22,229)                | -                           | 11,329   |
| India NICOG               | -  | 7,500                 | (7,500)                 | -                           | -  |
| India IGM                 | 4,215                                    | 13,101                | (12,256)                | -                           | 5,060  |
| Uganda container          | 8,000                                    | -                     | -                       | -                           | 8,000  |
| Sudan                     | 1,020                                    | -                     | -                       | -                           | 1,020  |
| India NICOG V.Teams       | -  | 1,325                 | (370)                   | -                           | 955  |
| Uganda - assets           | -  | -                     | (475)                   | 3,250                       | 2,775  |
|                           | <u>59,874</u>                            | <u>244,967</u>        | <u>(223,812)</u>        | <u>-</u>                    | <u>81,029</u>                                  |
| <b>Total of funds</b>     | <u><u>1,010,094</u></u>                  | <u><u>298,543</u></u> | <u><u>(282,708)</u></u> | <u><u>-</u></u>             | <u><u>1,025,929</u></u>                        |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Summary of funds**

**Summary of funds - current year**

|                  | Balance at 1<br>January<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31<br>December<br>2021<br>£ |
|------------------|--------------------------------------|----------------|------------------|---|
| General funds    | 944,900                              | 44,180         | (71,963)         | 917,117                                   |
| Restricted funds | 81,029                               | 169,829        | (144,699)        | 106,159                                   |
|                  | <u>1,025,929</u>                     | <u>214,009</u> | <u>(216,662)</u> | <u>1,023,276</u>                          |

**Summary of funds - prior year**

|                  | <i>Balance at<br/>1 January<br/>2020<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2020<br/>£</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| General funds    | 950,220  | 53,576              | (58,896)                 | -                                 | 944,900  |
| Restricted funds | 59,874   | 244,967             | (223,812)                | -                                 | 81,029   |
|                  | <u>1,010,094</u>                               | <u>298,543</u>      | <u>(282,708)</u>         | <u>-</u>                          | <u>1,025,929</u>                                     |

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | 2,775                            | 885,107                            | 887,882                     |
| Fixed asset investments       | -                                | 266                                | 266                         |
| Current assets                | 103,384                          | 36,049                             | 139,433                     |
| Creditors due within one year | -                                | (4,305)                            | (4,305)                     |
| <b>Total</b>                  | <u>106,159</u>                   | <u>917,117</u>                     | <u>1,023,276</u>            |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <i>Restricted<br/>funds<br/>2020<br/>£</i> | <i>Unrestricted<br/>funds<br/>2020<br/>£</i> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 3,250                                      | 862,356                                      | 865,606                               |
| Fixed asset investments       | -  | 266  | 266                                   |
| Current assets                | 77,779                                     | 87,669                                       | 165,448                               |
| Creditors due within one year | -  | (5,391)                                      | (5,391)                               |
| <b>Total</b>                  | <u><u>81,029</u></u>                       | <u><u>944,900</u></u>                        | <u><u>1,025,929</u></u>               |

**20. Related party transactions**

LightForce International is the missions arm of Milton Keynes Christian Centre (MKCC) which pioneered the work of LightForce International. There is therefore a close link between the two charities. Lightforce Trading Company Limited is a wholly owned subsidiary company of LightForce International.

George Ridley, Chairman of Lightforce International (LFI) is contracted as a pastor (Minister of Religion) at MKCC. Mark Sherratt's appointment as senior pastor in 2001 has enabled MKCC to release more of George Ridley's time to develop the work of the overseas mission. This equates to £50,702 (2020: £50,702). In addition, other donations were made to LFI amounting to £86,037 (2020: £121,878) and £13,750 (2020: £13,750) in kind, being the provision of office space. The value of the donated services is included under "Donations" in the Statement of Financial Activities.

**21. Contingent liability**

There remain instances of legal dispute as to the ownership of title to some small areas of the land shown in the financial statements. In all cases, legal responses have been made, and the land in question is fully utilised. There is no suggestion that any of the land shown within fixed assets or any claim to title, has been seen as an attempt to seek some form of payment. The charity is confident that all land is properly titled in the charity's name.

Due to the locations where the charity operates, it is not always possible for a specific document to be obtained as full evidence for an expense. Such documents are secured whenever possible and subtable records are kept for expenditure and cash payments, including larger transactions.



**LIGHTFORCE INTERNATIONAL**

England & Wales - Charity number 1050871

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# Accounts

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**Registered number: 3123629**  
**Charity number: 1050871**

**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees**                      George Ridley, Chairman  
Rachel Edwards  
Andrew Shearman  
Tim Miles  
Raymond Bowker

**Company registered  
number**                      3123629

**Charity registered  
number**                      1050871

**Registered office**              Christian Centre  
Strudwick Drive, Oldbrook  
Milton Keynes  
Buckinghamshire  
MK6 2TG

**Company secretary**        Rachel Edwards

**Independent auditor**        MHA MacIntyre Hudson  
Chartered Accountants  
Moorgate House  
201 Silbury Boulevard  
Milton Keynes  
Buckinghamshire  
MK9 1LZ



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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Achievements and performance**

**a. Main achievements of the Charity**

**Uganda**

We obtained licenses for our three schools in 2018 and full registration was not possible in 2020 but will be pursued as Covid restrictions relax and schools open fully. There was a reduction in staff due to Covid 19, but we continued to engage all agricultural and livestock workers. The number of students on our school sponsorship programme again increased but schools closed on 17th March until 2021. We ran a home-schooling program free of charge for 150 children. We assist children with disability as a priority followed by orphans and vulnerable children from the local community. We continue to have 2 qualified nursery and primary teachers from the UK assisting our staff and they are a great help. The Agricultural and Vocational School accepted new students but had to close under Presidential order. Farming has made good progress again this year. We have planted and harvested cassava and a variety of vegetable this year. We completed a silage bunker – the first in the area and made our own maize silage for cattle. We added new breeding stock at the piggery. Our new Poultry unit is going well. We have both layers and broilers. We increased the number of birds. Our eggs and broilers are popular and we sell all. In 2020 we were planning to have some dairy cows. We completed the housing but held off from bringing cows until our silage is ready. Our solar system for producing electricity has supplied us with power 24/7 throughout the year and continues to be an excellent investment. During the year we sunk a further 2 wells. Our Care Home for vulnerable children grew to 14 residents throughout the year. The program to assist vulnerable children has resulted in improved health, regular education and improved security for the beneficiaries. We sent all the children into the community in December for holidays and to review whether they need to remain in our care or not. The community clinic continues to serve the community. Our project for widows living with HIV continues to provide social support and counselling and oversees income generating projects managed by the four groups. We began a project supporting teenage girls with lifestyle advice and the provision of sanitary pads each month. They are 60 in number. Despite Covid 19 the Director of LightForce spent 10.5 months in Uganda overseeing the projects & Covid adjustments

**India**

We continued the excellent relationships with Home of Faith and IGM. At Home of Faith we provided food and support for key staff monthly. Sunitha Johnson continues to educate the children under her care. The number of children continues at 42. The area was severely affected during Covid 19. Thankfully staff implemented good measures to ensure all our children are safe. Our relationship with IGM continued and the works in Chennai area and Ooty both continue. Their children's' home in Chennai now enjoys a new purpose built facility. They have 22 branch churches, run medical camps monthly, and continue to provide vocational training, support the poor and marginalised with clothing and food, and assist in emergency situations. We continued to help IGM to support educational projects (tuition centres) linked to churches in Orissa state. The 12 Tuition Centres target tribal people in remote villages belonging to lower castes. The main aim and focus to provide partnership & quality education through the 12 free night schools in different villages. We support 12 bible school students for mission work. IGM continues to be a very active and an excellent partner. The CEO of IGM was honoured for his excellent work. A tailoring project for former street girls was going to close due to funding issues. We have raised money to ensure it continues throughout 2020. Covid 19 has restricted the work but also given opportunity to run community feeding programs. It has not been possible to visit in 2020.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Achievements and performance (continued)**

**Albania**

Our camps were not able to operate in 2020. We were not able to visit. Our staff continued to run the small farm and maintain the property.

**Kenya**

LightForce continues to partner with Education for Life in Mombasa. The educational facilities include nursery, primary and secondary education, a small children's home and feeding program. We were happy to continue to provide some support during the year. Also many LightForce partners continue to support children directly with EFL.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

LightForce International seeks to raise funds for specific projects and endeavours to utilise such funds as wisely yet quickly as possible. Balances on the accounts generally reflect amounts of restricted funds being held but not yet utilised. Our policy is to ensure that we have funds in hand to operate for four months.

**c. Financial risk management objectives and policies**

Recognizing that we work in cash societies overseas we nevertheless seek to move funds and make payments by bank transfer and cheque where possible. We also do our best to ensure transactions are receipted. Close management of staff handling cash and regular reports and auditing are ensured to identify irregularities.

**d. Grants**

Whilst not generally provided we have given small income generation "seed money" for the purpose of starting small businesses/income generation project in Uganda.

In the second quarter of each year projects are identified for funding the following year. Donors commit to specific projects ensuring our continued development and guaranteeing core funding.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Structure, governance and management**

**a. Constitution**

LightForce is a Registered Charity no: 1050871, governed by its Memorandum and Articles of Association incorporated on 8th November 1995.

**b. Methods of appointment or election of Trustees**

Management of the Charity is the responsibility of the Trustees who are elected in accordance with the Declaration of Trust.

There are four trustees of LightForce International and they are required to meet at least twice a year. Trustees may be removed from office if disqualified under the Charities Act 1993, if absent from two consecutive meetings, if removed by resolution by all other trustees, or if they resign trusteeship by notice in writing provided at least two continuing trustees.

Trustee replacement would be carried out with due reference to a prospective candidate having interest in the work of LightForce, they should share our Christian values, have cross cultural experience, bring something unique that adds value to the board. We would also give consideration to the gender balance of the board. Training would be provided for newly appointed trustees. They would serve alongside a serving trustee to ensure they understand legal responsibility, the objectives of the charity and how to ensure LightForce International continues to be compliant.

Day to day management of LightForce is delegated to the International Director.

**c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

**Uganda**

We want to realise 400 students in our schools. We will re-open schools and develop the dairy project. Land registry and property transfer is taking place for all our assets. We will seek final licensing of our schools.

**Albania**

Our camp facility in Lezhe will open when Covid 19 restrictions are lifted.

**India**

to continue to support the growth and development of all projects in line with the respective vision of our partners. Some aspects are currently restricted by the pandemic.

**Volunteer issues**

In accordance with LightForce International's equal opportunities policy, LightForce International has long established fair practices in the recruitment, selection, retention and training of all volunteers. We have looked at the safeguarding requirements for all our projects and ensure that volunteers are thoroughly checked before travelling to the field.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Public Benefit Report**

LightForce International continues to run projects that meet genuine needs within the community. We provide benefit to the public chiefly through feeding, health services and education. Our mid term objective is to establish sustainable projects. Covid 19 has put many constraints on our work during the year, but we have advanced with care.

**FOOD & NUTRITION**

In India LFI continues, through it's partners, to be committed to providing supplementary feeding to some of the most marginalised members of society. These include lower caste, lepers, former sex workers, street children and gypsies. Working through various partnerships we seek to ensure that there is also adequate social support, counselling and education available to these beneficiaries.

Our summer camps in Albania continued to provide a balanced diet for children from some of the poorer families in Albanian society.

The Education for Life project in Kenya provides a lunch each school day for all the beneficiaries of its education project as well as for children attending other schools.

In Uganda, our Nursery & Primary School as well as our Agricultural and Vocational School provide two meals a day that help to sustain our students. Our Care Home residents get 3 meals daily. All staff take lunch and dinner when on duty.

**HEALTH & HIV/AIDS**

Our emergency medical fund enables us to provide medical care where needed and where the absence of finance leaves people vulnerable through sickness. Our children in the Nursery & Primary school benefit from health checks, through the clinic, in the year they receive (height, weight, sight, and hearing tests). The children who live within our Care Home also receive free medical care through our clinic. We have 4 successful small projects supporting HIV widows with regular meetings, counsel and income generating support. We added a project to support teenage girls with lifestyle advice and sanitary pads.

**EDUCATION**

Our Uganda office provides school sponsorship for children including some with Special Needs. Most are physically challenged but some are orphans and come from extremely vulnerable circumstances. We are now totalling 140 children on the Sponsorship Programme. We give serious consideration to providing access to education for girls. Our Nursery and Primary schools have 250 students.

Our Agricultural and Vocational School offer courses in tailoring, crop and livestock management as well as a certificate in agricultural studies. Our farm is developing to provide practical experience too.

Our program of camps at our Centre in Albania provides education on life principles for children amidst a fun program of activity and social interaction which is enjoyed by all.

Children in the Children's homes in India are enrolled in local schools. Through Home of Faith in India we are endeavouring to ensure children embraced by the project attend school (42 in all). Our partners at IGM have all their 150 children in full time education.

Education for Life in Kenya continues to receive support through LightForce; this vibrant project provides education from nursery to 'A' level.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**SUSTAINABILITY**

It is recognised that projects need to be sustained. Donor dependency and fatigue are problems we seek to avoid. Means of income generation are encouraged at each of the International office locations to ensure long term sustainability. These include piggery, goat rearing, poultry, purchase & sale of produce, participant contributions to programs and small income generation projects. In 2020, we again ran a successful year of farming in Uganda harvesting and growing a variety of crops. We began to sell eggs, chickens and other items from our farm shop with good success. The income from this will support our work towards sustainability. In addition we provide employment for 70 local people and casual labour for 30 more.

**TRUSTEE COMPLIANCE**

The trustees declare they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**Disclosure of information to auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, MHA MacIntyre Hudson, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**George Ridley**

Date: 27th September 2021

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**

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**Opinion**

We have audited the financial statements of Lightforce International (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Except for the possible effects of the matter described in the Basis for Opinion Section of our report, in our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

As part of overseas mission and aid work, a stock of animals are farmed by rural farmers in Albania. At any point in time, the number and value of the animals held will vary. The responsibility for farm management and the animals is undertaken by selected/approved farmers, and their operations are regularly monitored on site by the main representative of the charity. At the year end stock was quantified and valued, but as in the previous year, due to the location and practicalities of observing a date sensitive stock take, the animals have not been physically seen and hence we are unable to generate sufficient appropriate audit evidence to confirm the physical existence and therefore the value shown as stock in the financial statements. Alternative records and representations indicate their existence and there has been no management limitation to this area of audit work.

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

**Conclusions relating to going concern**

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

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

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

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**  
**(CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rational of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHTFORCE INTERNATIONAL**  
**(CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Newell BA (Hons) FCA (Senior statutory auditor)  
for and on behalf of

**MHA MacIntyre Hudson**

Chartered Accountants

Statutory Auditors

Milton Keynes

Date: *29/09/2021*

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                    | Note | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 3    | -                                | 43,503                             | 43,503                      | 121,211                     |
| Charitable activities              | 4    | 244,967                          | -                                  | 244,967                     | 237,782                     |
| Investments                        | 5    | -                                | 17                                 | 17                          | 13                          |
| Other income                       | 6    | -                                | 10,056                             | 10,056                      | 11,002                      |
|                                    |      | <u>244,967</u>                   | <u>53,576</u>                      | <u>298,543</u>              | <u>370,008</u>              |
| <b>Total income</b>                |      |                                  |                                    |                             |                             |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Charitable activities              | 7    | 223,812                          | 58,896                             | 282,708                     | 357,941                     |
|                                    |      | <u>223,812</u>                   | <u>58,896</u>                      | <u>282,708</u>              | <u>357,941</u>              |
| <b>Total expenditure</b>           |      |                                  |                                    |                             |                             |
|                                    |      | <u>21,155</u>                    | <u>(5,320)</u>                     | <u>15,835</u>               | <u>12,067</u>               |
| <b>Net movement in funds</b>       |      |                                  |                                    |                             |                             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 59,874                           | 950,220                            | 1,010,094                   | 998,027                     |
| Net movement in funds              |      | 21,155                           | (5,320)                            | 15,835                      | 12,067                      |
|                                    |      | <u>81,029</u>                    | <u>944,900</u>                     | <u>1,025,929</u>            | <u>1,010,094</u>            |
| <b>Total funds carried forward</b> |      |                                  |                                    |                             |                             |

**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 3123629**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

|  | Note | 2020<br>£        | 2019<br>£        |
|--|------|------------------|------------------|
| <b>Fixed assets</b>                            |      |                  |                  |
| Tangible assets                                | 11   | 865,606          | 887,048          |
| Investments                                    | 12   | 266              | 266              |
|  |      | 865,872          | 887,314          |
| <b>Current assets</b>                          |      |                  |                  |
| Stocks   | 13   | 42,209           | 30,714           |
| Debtors  | 14   | 22,646           | 24,248           |
| Cash at bank and in hand                       |      | 100,593          | 78,732           |
|  |      | 165,448          | 133,694          |
| Creditors: amounts falling due within one year | 15   | (5,391)          | (10,914)         |
|  |      | 160,057          | 122,780          |
| <b>Total assets less current liabilities</b>   |      | <b>1,025,929</b> | <b>1,010,094</b> |
| <b>Total net assets</b>                        |      | <b>1,025,929</b> | <b>1,010,094</b> |
| <b>Charity funds</b>                           |      |                  |                  |
| Restricted funds                               | 17   | 81,029           | 59,874           |
| Unrestricted funds                             | 17   | 944,900          | 950,220          |
| <b>Total funds</b>                             |      | <b>1,025,929</b> | <b>1,010,094</b> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 3123629**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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.....  
**George Ridley**

Date: 27th September 2021

The notes on pages 16 to 29 form part of these financial statements.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and is a registered in England and Wales. The address of the registered office is Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG.

The accounts have been prepared in sterling and rounded to the nearest £.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lightforce International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                           |            |
|---------------------------|------------|
| Property and improvements | - 2-10%    |
| Plant and machinery       | - 25-33.3% |
| Motor vehicles            | - 33.3-50% |

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.7 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|----------------------------|--|---------------------------------------|---------------------------------------|
| <b>Donations</b>           |  |                                       |                                       |
| Individuals and businesses | 17,103                                       | <b>17,103</b>                         | 56,945                                |
| Gifts in kind              | 26,400                                       | <b>26,400</b>                         | 64,266                                |
|                            | <u>43,503</u>                                | <u><b>43,503</b></u>                  | <u>121,211</u>                        |
| <b>Total 2020</b>          |  |                                       |                                       |
|                            | <u>43,503</u>                                | <u><b>43,503</b></u>                  | <u>121,211</u>                        |
| <i>Total 2019</i>          | <u>121,211</u>                               | <u>121,211</u>                        |                                       |

Gifts in kind are from Milton Keynes Christian Centre, a related party, and comprise of £13,750 (2019: £13,750) for the provision of serviced offices and £12,650 (2019: £50,516) being staff costs of personnel working within Lightforce International.

**4. Income from charitable activities**

|                        | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|------------------------|--|--|---------------------------------------|---------------------------------------|
| Overseas aid - Albania | 33,803                                     | -  | <b>33,803</b>                         | 60,081                                |
| Overseas aid - India   | 46,199                                     | -  | <b>46,199</b>                         | 37,868                                |
| Overseas aid - Africa  | 164,965                                    | -  | <b>164,965</b>                        | 139,833                               |
|                        | <u>244,967</u>                             | <u>-</u>                                     | <u><b>244,967</b></u>                 | <u>237,782</u>                        |
| <b>Total 2020</b>      |  |  |                                       |                                       |
|                        | <u>244,967</u>                             | <u>-</u>                                     | <u><b>244,967</b></u>                 | <u>237,782</u>                        |
| <i>Total 2019</i>      | <u>207,632</u>                             | <u>30,150</u>                                | <u>237,782</u>                        |                                       |

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**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**5. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 17   | 17                                    | 13                                    |
|                   | <u>17</u>                                    | <u>17</u>                             |                                       |
| <i>Total 2019</i> | <u>13</u>                                    | <u>13</u>                             |                                       |

**6. Other incoming resources**

|                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Other income      | 10,056                                       | 10,056                                | 11,002                                |
|                   | <u>10,056</u>                                | <u>10,056</u>                         |                                       |
| <i>Total 2019</i> | <u>11,002</u>                                | <u>11,002</u>                         |                                       |

**LIGHTFORCE INTERNATIONAL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                    | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|------------------------------------|--|--|---------------------------------------|---------------------------------------|
| Overseas aid - Uganda              | 149,554                                    | 7,099  | <b>156,653</b>                        | 130,779                               |
| Overseas aid - Kenya               | -  | -  | -                                     | 1,397                                 |
| Overseas aid - Albania             | 31,428                                     | (11,495)                                     | <b>19,933</b>                         | 56,928                                |
| Overseas aid - India Home of Faith | 22,229                                     | -  | <b>22,229</b>                         | 25,283                                |
| Overseas aid - India NICOG         | 7,870                                      | -  | <b>7,870</b>                          | 1,336                                 |
| Overseas aid - India IGM           | 12,256                                     | -  | <b>12,256</b>                         | 9,901                                 |
| Salaries                           | -  | -  | -                                     | 4,083                                 |
| General                            | -  | 39,923                                       | <b>39,923</b>                         | 106,312                               |
| Depreciation                       | 475  | 22,485                                       | <b>22,960</b>                         | 21,922                                |
| P&L on disposal                    | -  | 884  | <b>884</b>                            | -                                     |
|                                    | <u>223,812</u>                             | <u>58,896</u>                                | <u><b>282,708</b></u>                 | <u>357,941</u>                        |
| <i>Total 2019</i>                  | <u>193,082</u>                             | <u>164,859</u>                               | <u>357,941</u>                        |                                       |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. Analysis of expenditure by activities**

|                                    | <b>Activities<br/>undertaken<br/>directly<br/>2020<br/>£</b> | <b>Support<br/>costs<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|------------------------------------|--|---|---------------------------------------|---------------------------------------|
| Overseas aid - Uganda              | 149,554  | 7,099                                   | <b>156,653</b>                        | 130,779                               |
| Overseas aid - Kenya               | -  | -                                       | -                                     | 1,397                                 |
| Overseas aid - Albania             | 19,933   | -                                       | <b>19,933</b>                         | 56,928                                |
| Overseas aid - India Home of Faith | 22,229   | -                                       | <b>22,229</b>                         | 25,283                                |
| Overseas aid - India NICOOG        | 7,870  | -                                       | <b>7,870</b>                          | 1,336                                 |
| Overseas aid - India IGM           | 12,256   | -                                       | <b>12,256</b>                         | 9,901                                 |
| Salaries                           | -  | -                                       | -                                     | 4,083                                 |
| General                            | -  | 39,923                                  | <b>39,923</b>                         | 106,312                               |
| Depreciation                       | -  | 22,960                                  | <b>22,960</b>                         | 21,922                                |
| P&L on disposal                    | -  | 884                                     | <b>884</b>                            | -                                     |
|                                    | <u>211,842</u>   | <u>70,866</u>                           | <u><b>282,708</b></u>                 | <u>357,941</u>                        |
| <i>Total 2019</i>                  | <u>219,545</u>   | <u>138,396</u>                          | <u>357,941</u>                        |                                       |

**9. Auditor's remuneration**

|  | <b>2020<br/>£</b>   | <i>2019<br/>£</i> |
|--|---------------------|-------------------|
| Fees payable to the Charity's auditor for the audit of the Charity's annual accounts | <u><b>4,686</b></u> | <u>4,370</u>      |

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. Tangible fixed assets**

|                          | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Improvements to<br>property<br>£ | Total<br>£            |
|--------------------------|---------------------------|-----------------------------|------------------------|----------------------------------|-----------------------|
| <b>Cost or valuation</b> |                           |                             |                        |                                  |                       |
| At 1 January 2020        | 476,636                   | 100,561                     | 22,631                 | 427,365                          | 1,027,193             |
| Additions                | -                         | 2,278                       | 346                    | 971                              | 3,595                 |
| Disposals                | (2,077)                   | (265)                       | (481)                  | -                                | (2,823)               |
| At 31 December 2020      | <u>474,559</u>            | <u>102,574</u>              | <u>22,496</u>          | <u>428,336</u>                   | <u>1,027,965</u>      |
| <b>Depreciation</b>      |                           |                             |                        |                                  |                       |
| At 1 January 2020        | -                         | 73,017                      | 21,331                 | 45,797                           | 140,145               |
| Charge for the year      | -                         | 16,857                      | 548                    | 5,555                            | 22,960                |
| On disposals             | -                         | (265)                       | (481)                  | -                                | (746)                 |
| At 31 December 2020      | <u>-</u>                  | <u>89,609</u>               | <u>21,398</u>          | <u>51,352</u>                    | <u>162,359</u>        |
| <b>Net book value</b>    |                           |                             |                        |                                  |                       |
| At 31 December 2020      | <u><u>474,559</u></u>     | <u><u>12,965</u></u>        | <u><u>1,098</u></u>    | <u><u>376,984</u></u>            | <u><u>865,606</u></u> |
| At 31 December 2019      | <u><u>476,636</u></u>     | <u><u>27,544</u></u>        | <u><u>1,300</u></u>    | <u><u>381,568</u></u>            | <u><u>887,048</u></u> |

**LIGHTFORCE INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**12. Fixed asset investments**

|                          | <b>Investments<br/>in<br/>subsidiary<br/>companies<br/>£</b> |
|--------------------------|--|
| <b>Cost or valuation</b> |  |
| At 1 January 2020        | 266  |
| At 31 December 2020      | 266  |
| <b>Net book value</b>    |  |
| At 31 December 2020      | 266  |
| At 31 December 2019      | 266  |

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

| Name                               | Company number | Registered office or principal place of business                    | Holding | Included in consolidation |
|------------------------------------|----------------|---|---------|---------------------------|
| Lightforce Trading Company Limited | 03001342       | Christian Centre, Strudwick Drive, Oldbrook, Milton Keynes, MK6 2TG | 100%    | No                        |

The financial results of the subsidiary for the year were:

| Name                               | Profit/(Loss) / Surplus/ (Deficit) for the year<br>£ | Net assets<br>£ |
|------------------------------------|--|-----------------|
| Lightforce Trading Company Limited | (456)  | 1,610           |

The Trustees consider LightForce Trading Company, in terms of size and operations, immaterial to the overall position of the Group. The Company made a loss of £456 (2019: £516) and have net assets of £1,610 (2019: £2,064). On this basis, the Trustees have agreed that the Company is immaterial to consolidate into the accounts.

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**13. Stocks**

|                                     | <b>2020</b>   | <b>2019</b>   |
|-------------------------------------|---------------|---------------|
|                                     | <b>£</b>      | <b>£</b>      |
| Finished goods and goods for resale | <b>42,209</b> | <b>30,714</b> |

**14. Debtors**

|                                | <b>2020</b>   | <b>2019</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| <b>Due within one year</b>     |               |               |
| Trade debtors                  | <b>7,953</b>  | <b>8,158</b>  |
| Other debtors                  | <b>14,693</b> | <b>14,015</b> |
| Prepayments and accrued income | <b>-</b>      | <b>2,075</b>  |
|                                | <b>22,646</b> | <b>24,248</b> |

**15. Creditors: Amounts falling due within one year**

|                              | <b>2020</b>  | <b>2019</b>   |
|------------------------------|--------------|---------------|
|                              | <b>£</b>     | <b>£</b>      |
| Trade creditors              | <b>27</b>    | <b>1,327</b>  |
| Other creditors              | <b>2,408</b> | <b>3,101</b>  |
| Accruals and deferred income | <b>2,956</b> | <b>6,486</b>  |
|                              | <b>5,391</b> | <b>10,914</b> |

**16. Financial instruments**

|  | <b>2020</b>    | <b>2019</b>   |
|--|----------------|---------------|
|  | <b>£</b>       | <b>£</b>      |
| <b>Financial assets</b>  |                |               |
| Financial assets measured at fair value through income and expenditure | <b>100,593</b> | <b>78,730</b> |

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>January<br>2020<br>£ | Income<br>£           | Expenditure<br>£        | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2020<br>£ |
|---------------------------|--------------------------------------|-----------------------|-------------------------|--------------------------|---|
| <b>Unrestricted funds</b> |                                      |                       |                         |                          |   |
| General Funds             | 950,220                              | 53,576                | (58,896)                | -                        | 944,900                                   |
| <b>Restricted funds</b>   |                                      |                       |                         |                          |   |
| Uganda                    | 29,546                               | 163,663               | (149,554)               | (3,250)                  | 40,405                                    |
| Kenya                     | -                                    | 1,303                 | -                       | -                        | 1,303                                     |
| Albania                   | 7,806                                | 33,804                | (31,428)                | -                        | 10,182                                    |
| India Home of Faith       | 9,287                                | 24,271                | (22,229)                | -                        | 11,329                                    |
| India NICOOG              | -                                    | 7,500                 | (7,500)                 | -                        | -   |
| India IGM                 | 4,215                                | 13,101                | (12,256)                | -                        | 5,060                                     |
| Uganda container          | 8,000                                | -                     | -                       | -                        | 8,000                                     |
| Sudan                     | 1,020                                | -                     | -                       | -                        | 1,020                                     |
| India NICOOG V.Teams      | -                                    | 1,325                 | (370)                   | -                        | 955                                       |
| Uganda - assets           | -                                    | -                     | (475)                   | 3,250                    | 2,775                                     |
|                           | <u>59,874</u>                        | <u>244,967</u>        | <u>(223,812)</u>        | <u>-</u>                 | <u>81,029</u>                             |
| <b>Total of funds</b>     | <u><u>1,010,094</u></u>              | <u><u>298,543</u></u> | <u><u>(282,708)</u></u> | <u><u>-</u></u>          | <u><u>1,025,929</u></u>                   |

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**17. Statement of funds (continued)**

**Statement of funds - prior year**

|                           | <i>Balance at<br/>1 January<br/>2019<br/>£</i> | <i>Income<br/>£</i>   | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2019<br/>£</i> |
|---------------------------|--|-----------------------|--------------------------|-----------------------------------|--|
| <b>Unrestricted funds</b> |  |                       |                          |                                   |  |
| General Funds             | 952,089  | 186,025               | (189,255)                | 1,361                             | 950,220  |
| <b>Restricted funds</b>   |  |                       |                          |                                   |  |
| Uganda                    | 35,512   | 108,047               | (100,028)                | (13,985)                          | 29,546   |
| Kenya                     | -  | 1,397                 | (1,397)                  | -                                 | -  |
| Albania                   | (4,004)  | 29,931                | (30,741)                 | 12,620                            | 7,806  |
| India Home of Faith       | 9,856  | 24,713                | (25,282)                 | -                                 | 9,287  |
| India NICO                | -  | 1,336                 | (1,336)                  | -                                 | -  |
| India IGM                 | 2,295  | 11,818                | (9,902)                  | 4                                 | 4,215  |
| Uganda container          | 2,292  | 5,708                 | -                        | -                                 | 8,000  |
| Sudan                     | 1,020  | -                     | -                        | -                                 | 1,020  |
|                           | <u>46,971</u>                                  | <u>182,950</u>        | <u>(168,686)</u>         | <u>(1,361)</u>                    | <u>59,874</u>  |
| <b>Total of funds</b>     | <u><u>999,060</u></u>                          | <u><u>182,950</u></u> | <u><u>(357,941)</u></u>  | <u><u>-</u></u>                   | <u><u>1,010,094</u></u>                              |

**18. Summary of funds**

**Summary of funds - current year**

|                  | <i>Balance at 1<br/>January<br/>2020<br/>£</i> | <i>Income<br/>£</i>   | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2020<br/>£</i> |
|------------------|--|-----------------------|--------------------------|-----------------------------------|--|
| General funds    | 950,220  | 53,576                | (58,896)                 | -                                 | 944,900  |
| Restricted funds | 59,874   | 244,967               | (223,812)                | -                                 | 81,029   |
|                  | <u><u>1,010,094</u></u>                        | <u><u>298,543</u></u> | <u><u>(282,708)</u></u>  | <u><u>-</u></u>                   | <u><u>1,025,929</u></u>                              |

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. Summary of funds (continued)**

**Summary of funds - prior year**

|                  | <i>Balance at<br/>1 January<br/>2019<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Transfers<br/>in/out<br/>£</i> | <i>Balance at<br/>31<br/>December<br/>2019<br/>£</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| General funds    | 952,089  | 186,025             | (189,255)                | 1,361                             | 950,220  |
| Restricted funds | 46,971   | 182,950             | (168,686)                | (1,361)                           | 59,874   |
|                  | <u>999,060</u>                                 | <u>368,975</u>      | <u>(357,941)</u>         | <u>-</u>                          | <u>1,010,094</u>                                     |

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 3,250                                      | 862,356                                      | 865,606                               |
| Fixed asset investments       | -  | 266  | 266                                   |
| Current assets                | 77,779                                     | 87,669                                       | 165,448                               |
| Creditors due within one year | -  | (5,391)                                      | (5,391)                               |
| <b>Total</b>                  | <u>81,029</u>                              | <u>944,900</u>                               | <u>1,025,929</u>                      |

**Analysis of net assets between funds - prior period**

|                               | <i>Restricted<br/>funds<br/>2019<br/>£</i> | <i>Unrestricted<br/>funds<br/>2019<br/>£</i> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 22,064                                     | 864,984                                      | 887,048                               |
| Fixed asset investments       | -  | 266  | 266                                   |
| Current assets                | 37,810                                     | 95,882                                       | 133,692                               |
| Creditors due within one year | -  | (10,914)                                     | (10,914)                              |
| <b>Total</b>                  | <u>59,874</u>                              | <u>950,218</u>                               | <u>1,010,092</u>                      |

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**20. Related party transactions**

LightForce International is the missions arm of Milton Keynes Christian Centre which pioneered the work of LightForce International. There is therefore a close link between the two charities. Lightforce Trading Company Limited is a wholly owned subsidiary company of LightForce International.

Milton Keynes Christian Centre made donations of services to LightForce International of £13,750 (2019: £13,750). The value of the donated services is included under "Donations" in the Statement of Financial Activities.

**21. Contingent liability**

There remain instances of legal dispute as to the ownership of title to some small areas of the land shown in the financial statements. In all cases, legal responses have been made, and the land in question is fully utilised, so no suggestion that any of the land shown within fixed assets, and any claim to title is very much seen as an attempt to seek some form of payment. The charity is confident that all land is properly titled in the charity's name.

Due to the locations where the charity operates, it is not always possible for a specific documents to be obtained as full evidence for an expense. Such documents are secured whenever possible and suitable records are kept of expenditure and cash payments, including larger transactions.

