

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**

---

<b>Trustees</b>	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
<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 Oldbrook Milton Keynes MK6 2TG
<b>Auditor</b>	Crouchers Limited 1 Copperhouse Court Caldecotte Milton Keynes Buckinghamshire United Kingdom MK7 8NL

---

# **LIGHTFORCE INTERNATIONAL**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 24

---

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

---

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**

---

**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**

---

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**

---

*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**

---

**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***

---

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**

---

**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**

---

**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**

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**

---

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 funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	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**

---

**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**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
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 funds 2024 £	Unrestricted funds 2023 £
<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 funds 2024 £	Restricted funds 2023 £
<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 funds 2024 £	Unrestricted funds 2023 £
Interest receivable	652	330
	<u>652</u>	<u>330</u>

**6 Other income**

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

**9 Auditor's remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the charity's auditor and associates:		
<b>For audit services</b>		
Audit of the financial statements of the charity	<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:

	2024 Number	2023 Number
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**

	Freehold land and buildings	Freehold improvements to property	Plant and equipment	Motor vehicles	Total
	£	£	£	£	£
<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 investments £
<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
Other investments comprise:	Notes	2024 £	2023 £
Investments in subsidiaries	15	2	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 £	2023 £
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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 2023	Incoming resources	Resources expended	Transfers	At 31 December 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 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	<u>907,590</u>	<u>53,151</u>	<u>(89,686)</u>	<u>871,055</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
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**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<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>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<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>

**22 Related party transactions**

**Transactions with related parties**

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

	Donations and gifts		Legacies receivable	
	2024 £	2023 £	2024 £	2023 £
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>

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***

---

**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.

