

Lighthouse Christian Books and Cafe

England & Wales · Charity number 1063294

Details

Other names	NEW CREATION, NEW CREATION CHRISTIAN BOOK AND COFFEE SHOP
Status	Registered
Legal form	Trust
Registered	1997-07-07
Register	View on the Charity Commission register

Contact

Address	Lighthouse 13 Bampton Street Tiverton EX16 6AA
Phone	01884255769
Email	office@LighthouseTiverton.org.uk
Website	www.lighthouseTiverton.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN PARTICULAR BY THE DISTRIBUTION OF CHRISTIAN LITERATURE AND OTHER CHRISTIAN GOODS AND SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL DETERMINE

Activities: The charity runs a shop retailing new and second hand Christian books, CDs, DVDs, greetings cards, gifts, including Fairtrade items which also incorporates a coffee shop selling snacks, light lunches and hot and cold drinks. The charity also takes items out to churches for sale there when requested and to the Mid Devon Show.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** DEVON AND WEST SOMERSET
- Devon
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£58,512	£61,595	-	-
2023-12-31	£54,601	£59,193	-	-
2022-12-31	£47,550	£59,363	-	-
2021-12-31	£48,159	£59,529	-	-
2020-12-31	£42,928	£50,014	-	-

Trustees

Name	Role	Appointed
MARGUERITE HAIG		
MR RIKKY APPS		
Peter Anthony Bangs		2023-07-24
Valerie Bloxham		2019-05-22

Lighthouse Christian Books and Cafe

England & Wales - Charity number 1063294

Accounts



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2024 to 31st December, 2024

Reference and administration details:

Charity name:	Lighthouse Christian Books and Café
The charity's previous name:	New Creation Christian Book and Coffee Shop
Registered charity number:	1063924
Charity's address:	Lighthouse 13 Bampton Street Tiverton Devon
Postcode:	EX16 6AA
Phone Number	01884 255769
Email Address	office@lighthousetiverton.org.uk
Web-site	www.lighthousetiverton.org.uk

Names of the charity Trustees who managed the charity during the period:

	Trustee name	Office (if any)
1	Mrs Holly Haig	
2	Mr Rikky Apps	Treasurer
3	Mr Bruce Govett (up to March)	
4	Mrs Val Bloxham	
5	Mr Pete Bangs	

Major changes made during the year

At the end of March, Bruce Govett resigned as a trustee.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2024 to 31st December, 2024

Structure, governance and management

The Trust's governing document is a Trust Deed dated 12th June, 1997 as amended on 9th December, 2019 to allow the Charity to change its name from New Creation Christian Book and Coffee Shop to Lighthouse Christian Books and Café. This constitutes the charity as a Trust. Any new Trustee is selected by existing Trustees.

The charity's organisational structure and relationship with any related parties.

The overall management of the charity is carried out by the Trustees while the day-to-day running is carried out by the shop's manager and café manager.

The trustees are responsible for:

- 1 managing the assets of the Trust, which include the furnishings and equipment in the shop, café, kitchen, office and storage areas;
- 2 the lease and liaising with the landlords about the condition of the building (the landlords are responsible for external repairs to the property);
- 3 maintain the internal parts of the property, including repairs and decorations, etc.;
- 4 financial resources.

The manager and café manager are together responsible for:

- 1 the day-to-day running of the Trust's business;
- 2 stock control;
- 3 supervising the team of volunteers.

The shop's manager deals mainly with the book shop while the café manager deals mainly with the café although they will deputise for each other when necessary.

The trustees usually meet regularly (approximately four times a year) as a management committee and the shop manager and café manager will attend the meeting as necessary (at least for part of the meeting). Following prayer together, they review the immediate past performance, the current situation and decide on any future development.

If any matters turn up between meetings these are normally dealt with by email and ratified at the next meeting. As the premises are rented the trustees keep in contact with the landlords as to the condition of the building.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2024 to 31st December, 2024

Objectives and activities

Summary of the objectives of the charity as set out in its governing document:

To advance the Christian faith, in particular by the distribution of Bibles and other Christian literature and of other Christian goods; and such other charitable purposes as the Trustees shall determine.

Summary of the main activities undertaken for the public benefit in relation to these objectives:

The Charity was established to provide Christian resources for members of Tiverton and district churches and fellowships, Sunday Schools and Youth Fellowships; as an outreach to the people of the area and to spread the Gospel (Good News) of Jesus Christ to the general public.

It fulfils these aims by running a book shop and café in Tiverton, which is normally open five and a half days a week.

The book shop stocks Christian books, CDs, DVDs, greetings cards and other gifts, including fair-traded goods. Wherever possible, our stock is obtained from Christian suppliers and most of it carries some form of Christian message. There is also a second-hand book section selling Christian books, CDs and DVDs that have been donated.

The café supplies hot and cold drinks, all day snacks and light lunches. Most of the food is prepared and cooked on the premises. As well as an in-doors seating area, there is the **Harbour**, a courtyard behind the shop, which can be used by the café's customers when the weather is suitable.

The Charity also attends external events, such as the Mid-Devon Show, and will visit local churches and other events, when invited, to provide a stand selling books and other goods.

There is a **Room Downstairs** which is available for individuals or groups to use, free of charge. It is used for various meetings during the year including a lunch-time prayer meeting on Tuesdays and an early morning prayer meeting on Thursdays. It is also the location of the second-hand book section and provides an overflow area for the café.

The charity also provides a place of opportunity for Christian service in the bookshop and café, a sanctuary and place of refreshment for body, mind and spirit, a place of prayer and, wherever possible, monetary support for other Christian Charities and ventures.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2024 to 31st December, 2024

Achievements and performance

Summary of the main achievements of the charity during the year:

Very little outside the normal day to day running of the charity happened during the year.

We again showed a financial improvement over the previous year by reducing our overall losses from £4,592 to £3,083.32. Although we were able to increase in trading revenue and donations by £3,910 over the previous year, our outgoings also increased by £2,402. The full accounts are set out on pages 7 and 8.

We were able to meet the deficit out of the charity's reserves. The trustees thank God that in previous years He has supplied a surplus of income that has allowed us to continue trading during periods when we do not make a profit. We believe that as long as He wants the shop to continue trading in Tiverton He will provide for our financial needs, but we also realise that we have a responsibility to make sure that the business is run as efficiently as possible.

We, the trustees, give thanks to the employees who not only carry out their duties but go over and beyond what they are employed to do. And we also give thanks to the many volunteers who help in so many ways, serving in the shop, waiting in the café and working in the kitchen.

Next, we give thanks to the many local people who support us by using the book shop and café, giving donations and praying for the work.

Lastly, we would like to give glory to the Lord, who has watched over first New Creation and now Lighthouse for the last 36 years, providing all our needs.

Financial review

Brief statement of the charity's policy on reserves:

As part of their area of responsibility, the Trustees have established a Reserve Policy requiring reserves of approximately six months expenses, and this has been calculated as £25,000.00.

At present the charity has excess of this in its reserves.

Details of any funds materially in deficit:

This is not applicable as accounts are prepared on a Receipts and Payments basis.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2024 to 31st December, 2024

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees

Signature:

A handwritten signature in black ink, appearing to read 'Richard Apps', written over a faint grey rectangular background.

Full Name:

Richard Apps

Position:

Trustee – Treasurer

Date:

1st September 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Anderson BA CPFA

30th August 2025

Meadowside
High Street
Halberton
Tiverton EX16 7AG

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2024

RECEIPTS AND PAYMENTS ACCOUNT – 2024

1 January, 2024 to 31 December, 2024

1 January, 2023 to 31 December, 2023

<u>Receipts</u>	£	£	£	£
Sales				
Goods – General	18,845.24		18,318.10	
Goods – Bibles	1,820.91		1,225.77	
Goods – 3 rd World	336.92		474.80	
Second-hand Books	1,123.00		1,076.04	
Vouchers (net)	146.36		-81.24	
Café	<u>24,717.42</u>	46,989.85	<u>21,755.68</u>	42,769.15
Donations		10,735.85		11,088.19
Grants		0.00		0.00
Other Income		30.00		125.00
		<u>57,755.70</u>		<u>53,982.34</u>
Interest	HSBC		756.09	618.97
	<u>TOTAL RECEIPTS</u>	<u>58,511.79</u>		<u>54,601.31</u>
<u>Payments</u>				
Purchases				
Bookshop	13,517.55		12,573.95	
Café	<u>4,135.95</u>	17,653.50	<u>3,392.55</u>	15,966.50
Merchant Services charges		465.63		495.70
Gifts/Adverts		300.00		395.00
Insurances		1,164.12		1,081.11
Print, Stationery and Postage		139.09		157.28
Rent		10,749.96		10,749.96
Repairs, Renewals and Capital Outlay		1,352.79		1,939.11
Employee costs		26,315.70		24,712.91
Utilities				
Electricity Supply	1,016.04		961.30	
Gas Supply	687.37		756.59	
Phone and Internet	481.58		609.65	
Water Supply	613.35		338.16	
Business Rates	<u>30.00</u>	2,828.34	<u>169.16</u>	2,834.86
Subscriptions and Licences		275.71		254.07
Sundries		168.00		126.80
Administration		0.00		308.18
Bank Charges		182.27		171.95
	<u>TOTAL PAYMENTS</u>	<u>61,595.11</u>		<u>59,193.43</u>
<u>Surplus/Deficit</u>				
Total Receipts		58,511.79		54,601.31
Total payments		61,595.11		59,193.43
	<u>TOTAL SURPLUS/DEFICIT</u>	<u>-3,083.32</u>		<u>-4,592.12</u>

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2024

MEMO: TRADING ACCOUNT

1 January, 2024 to 31 December, 2024

	£	£	
Sales		46,989.85	
Cost of Sales			
Opening Stock	5,250.00		
Purchases	17,653.50		
Closing Stock	5,000.00	17,903.50	
<u>Gross Profit</u>		29,086.35	
Margin	[profit as a percentage of 'cost of sales']	162.46%	

1 January, 2023 to 31 December, 2023

	£	£	
Sales		42,769.15	
Cost of Sales			
Opening Stock	5,500.00		
Purchases	15,966.50		
Closing Stock	5,250.00	16,216.50	
<u>Gross Profit</u>		26,552.65	
Margin	[profit as a percentage of 'cost of sales']	163.74%	

ASSETS & LIABILITIES

as at 31st December 2024

ASSETS

	£	£	
HSBC Current Account	5,949.73		
Less - cheques not presented	0.00	5,949.73	
HSBC Deposit Account		35,456.06	
Petty cash (Cash retained)		1,819.44	
Total Cash	[see reconciliation below]	43,225.23	
Stock			
Book Shop	5,000.00		
Coffee Shop	200.00	5,200.00	
Total Assets		48,425.23	

as at 31st December 2023

	£	£	
HSBC Current Account		4,083.24	
Less - cheques not presented		4,084.24	-1.00
HSBC Deposit Account		4,085.24	41,699.97
Petty cash (Cash retained)			525.34
Total Cash	[see reconciliation below]	42,224.31	
Stock			
Book Shop	5,250.00		
Coffee Shop	200.00	5,450.00	
Total Assets		47,674.31	

LIABILITIES

Creditors		0.00	0.00
<u>Net Funds</u>		48,425.23	47,674.31

CASH RECONCILIATION

Cash brought forward		46,308.55	50,900.67
Cash Movement		-3,083.32	-4,592.12
Cash Carried forward		43,225.23	46,308.55

Prepared by Rikky Apps
 Trustee
 22 August, 2024

Lighthouse Christian Books and Cafe

England & Wales - Charity number 1063294

Accounts



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2023 to 31st December, 2023

Reference and administration details:

Charity name:	Lighthouse Christian Books and Café
The charity's previous name:	New Creation Christian Book and Coffee Shop
Registered charity number:	1063924
Charity's address:	Lighthouse 13 Bampton Street Tiverton Devon
Postcode:	EX16 6AA
Phone Number	01884 255769
Email Address	office@lighthousetiverton.org.uk
Web-site	www.lighthousetiverton.org.uk

Names of the charity Trustees who managed the charity during the period:

	Trustee name	Office (if any)
1	Mrs Holly Haig	
2	Mr Rikky Apps	Treasurer
3	Mr Bruce Govett	
4	Mrs Val Bloxham	
5	Mr Pete Bangs (from July onwards)	

Major changes made during the year

In March, Kelsie Ackland was appointed to the vacant position as Café manager. Then at the end of July, Pete Bangs was appointed as a trustee.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2023 to 31st December, 2023

Structure, governance and management

The Trust's governing document is a Trust Deed dated 12th June, 1997 as amended on 9th December, 2019 to allow the Charity to change its name from New Creation Christian Book and Coffee Shop to Lighthouse Christian Books and Café. This constitutes the charity as a Trust. Any new Trustee is selected by existing Trustees.

The charity's organisational structure and relationship with any related parties.

The overall management of the charity is carried out by the Trustees while the day-to-day running is carried out by the shop's manager, and when we have one, the deputy/café manager.

The trustees are responsible for:

- 1 managing the assets of the Trust, which include the furnishings and equipment in the shop, café, kitchen, office and storage areas;
- 2 the lease and liaising with the landlords about the condition of the building (the landlords are responsible for external repairs to the property);
- 3 maintain the internal parts of the property, including repairs and decorations, etc.;
- 4 financial resources.

The manager and deputy/café manager are together responsible for:

- 1 the day to day running of the Trust's business;
- 2 stock control;
- 3 supervising the team of volunteers.

The shop's manager deals mainly with the book shop while the deputy/café manager deals mainly with the café although they will deputise for each other when necessary.

The trustees usually meet regularly (approximately four times a year) as a management committee and the shop manager and deputy/café manager will attend the meeting as necessary (at least for part of the meeting). Following prayer together, they review the immediate past performance, the current situation and decide on any future development.

If any matters turn up between meetings these are normally dealt with by email and ratified at the next meeting. As the premises are rented the trustees keep in contact with the landlords as to the condition of the building.



Trustees' Annual Report

For the period 1st January, 2023 to 31st December, 2023

Objectives and activities

Summary of the objectives of the charity as set out in its governing document:

To advance the Christian faith, in particular by the distribution of Bibles and other Christian literature and of other Christian goods; and such other charitable purposes as the Trustees shall determine.

Summary of the main activities undertaken for the public benefit in relation to these objectives:

The Charity was established to provide Christian resources for members of Tiverton and district churches and fellowships, Sunday Schools and Youth Fellowships; as an outreach to the people of the area and to spread the Gospel (Good News) of Jesus Christ to the general public.

It fulfils these aims by running a book shop and café in Tiverton, which is normally open five and a half days a week.

The book shop stocks Christian books, CDs, DVDs, greetings cards and other gifts, including fair-traded goods. Wherever possible, our stock is obtained from Christian suppliers and most of it carries some form of Christian message. There is also a second-hand book section selling Christian books, CDs and DVDs that have been donated.

The café supplies hot and cold drinks, all day snacks and light lunches. Most of the food is prepared and cooked on the premises. As well as an in-doors seating area, there is the **Harbour**, a courtyard behind the shop, which can be used by the café's customers when the weather is suitable.

The Charity also attends external events, such as the Mid-Devon Show, and will visit local churches and other events, when invited, to provide a stand selling books and other goods.

There is a **Room Downstairs** which is available for individuals or groups to use, free of charge. It is used for various meetings during the year including a lunch-time prayer meeting on Tuesdays and an early morning prayer meeting on Thursdays. It is also the location of the second-hand book section and provides an overflow area for the café.

The charity also provides a place of opportunity for Christian service in the bookshop and café, a sanctuary and place of refreshment for body, mind and spirit, a place of prayer, an outlet for Fairtrade goods and, wherever possible, monetary support for other Christian Charities and ventures.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2023 to 31st December, 2023

Achievements and performance

Summary of the main achievements of the charity during the year:

We started our fourth year at our new premises with Covid-19 behind us and settled down for what we hoped would be a more normal year. And it turned out to be so.

Following Grace's (the deputy manager) move to work for the Exeter Diocese the previous year and the failure to fill the vacant post, it was decided to close the shop on Mondays to give Penny, our salaried manager) a day off. We were finally able to appoint a new café manager in March which allowed us to return to opening five and a half days a week again.

Over the year we showed a financial improvement over the previous year by reducing our overall losses from £11,813 to £4,592. This was mainly due to an increase in trading revenue of nearly £3,000 and an increase in donations of just over £3,400 and a decrease in our outgoings of £170. The full accounts are set out on pages 7 and 8.

We were able to meet the deficit out of the charity's reserves. The trustees thank God that in previous years He has supplied a surplus of income that has allowed us to continue trading during periods when we do not make a profit. We believe that as long as He wants the shop to continue trading in Tiverton He will provide for our financial needs, but we also realise that we have a responsibility to make sure that the business is run as efficiently as possible.

We, the trustees, give thanks to the employees who not only carry out their duties but go over and beyond what they are employed to do. And we also give thanks to the many volunteers who help in so many ways, serving in the shop, waiting in the café and working in the kitchen.

Next, we give thanks to the many local people who support us by using the book shop and café, giving donations and praying for the work.

Lastly, we would like to give glory to the Lord, who has watched over first New Creation and now Lighthouse for the last 36 years, providing all our needs.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2023 to 31st December, 2023

Financial review

Brief statement of the charity's policy on reserves:

As part of their area of responsibility, the Trustees have established a Reserve Policy requiring reserves of approximately six months expenses, and this has been calculated as £25,000.00.

At present the charity has excess of this in its reserves.

Details of any funds materially in deficit:

This is not applicable as accounts are prepared on a Receipts and Payments basis.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees

Signature:

A handwritten signature in black ink, appearing to read 'Richard Apps'.

Full Name: Richard Apps

Position: Trustee – Treasurer

Date: 19th September 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Anderson BA CPFA

21st October 2024

Meadowside
High Street
Halberton
Tiverton EX16 7AG

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2023

RECEIPTS AND PAYMENTS ACCOUNT – 2023

1 January, 2023 to 31 December, 2023

1 January, 2022 to 31 December, 2022

<u>Receipts</u>		£	£	£	£
Sales	Goods – General	18,318.10		18,596.38	
	Goods – Bibles	1,225.77		2,109.51	
	Goods – 3 rd World	474.80		2,110.37	
	Second-hand Books	1,076.04		1,094.44	
	Vouchers (net)	-81.24		15.50	
	Café	<u>21,755.68</u>	42,769.15	<u>15,857.59</u>	39,783.79
Donations			11,088.19		7,679.47
Grants			0.00		0.00
Other Income			<u>125.00</u>		<u>18.05</u>
			53,982.34		47,481.31
Interest	HSBC	618.97		68.75	
	Barclays	<u>0.00</u>	618.97	<u>0.00</u>	68.75
	TOTAL RECEIPTS		<u><u>54,601.31</u></u>		<u><u>47,550.06</u></u>
<u>Payments</u>		£	£	£	£
Purchases	Bookshop	12,573.95		14,737.99	
	Café	<u>3,392.55</u>	15,966.50	<u>2,872.35</u>	17,610.34
Merchant Services charges			495.70		545.16
Gifts/Adverts			395.00		400.00
Insurances			1,081.11		1,134.50
Print, Stationery and Postage			157.28		224.13
Rent			10,749.96		10,749.96
Repairs, Renewals and Capital Outlay			1,939.11		1,513.51
Employee costs			24,712.91		23,853.09
Utilities	Electricity Supply	961.30		872.13	
	Gas Supply	756.59		503.49	
	Phone and Internet	609.65		422.97	
	Water Supply	338.16		302.85	
	Business Rates	<u>169.16</u>	2,834.86	<u>282.80</u>	2,384.24
Subscriptions and Licences			254.07		227.54
Sundries			126.80		261.99
Administration			308.18		287.53
Bank Charges			171.95		171.03
	TOTAL PAYMENTS		<u><u>59,193.43</u></u>		<u><u>59,363.02</u></u>
<u>Surplus/Deficit</u>			£		£
Total Receipts			54,601.31		47,550.06
Total payments			59,193.43		59,363.02
	TOTAL SURPLUS/DEFICIT		<u><u>-4,592.12</u></u>		<u><u>-11,812.96</u></u>

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2023

MEMO: TRADING ACCOUNT

1 January, 2023 to 31 December, 2023

				£		1 January, 2022 to 31 December, 2022			
				£	£	£		£	
Sales					42,769.15		5,500.00		39,783.79
Cost of Sales	Opening Stock	5,500.00					17,610.34		
	Purchases	15,966.50					5,500.00		17,610.34
	Closing Stock	5,250.00			16,216.50		5,500.00		17,610.34
<u>Gross Profit</u>					26,552.65				22,173.45
Margin	[profit as a percentage of 'cost of sales']				163.74%				125.91%

ASSETS & LIABILITIES

as at 31st December 2023

as at 31st December 2022

ASSETS

				£		£			
				£	£	£		£	
HSBC Current Account		4,083.24			6,538.12		6,538.12		6,538.12
Less - cheques not presented		0.00		4,083.24		0.00		44,081.00	0.11
HSBC Deposit Account				41,699.97				281.44	
Barclays Bank Savings Account				0.00					
Petty cash (Cash retained)				525.34					
Total Cash	[see reconciliation below]			46,308.55				50,900.67	
Stock	Book Shop	5,250.00				5,500.00			
	Coffee Shop	200.00		5,450.00		200.00		5,700.00	
Total Assets				51,758.55				56,600.67	

LIABILITIES

Creditors				0.00				0.00	
<u>Net Funds</u>				51,758.55				56,600.67	

CASH RECONCILIATION

Cash brought forward		50,900.67		62,713.63
Cash Movement		-4,592.12		-11,812.96
Cash Carried forward		46,308.55		50,900.67

Prepared by Rikky Apps
 Trustee
 22 August, 2024

Lighthouse Christian Books and Cafe

England & Wales - Charity number 1063294

Accounts



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2022 to 31st December, 2022

Reference and administration details:

Charity name:	Lighthouse Christian Books and Café
The charity's previous name:	New Creation Christian Book and Coffee Shop
Registered charity number:	1063924
Charity's address:	Lighthouse 13 Bampton Street Tiverton Devon
Postcode:	EX16 6AA
Phone Number	01884 255769
Email Address	office@lighthousetiverton.org.uk
Web-site	www.lighthousetiverton.org.uk

Names of the charity Trustees who managed the charity during the period:

	Trustee name	Office (if any)
1	Mrs Holly Haig	
2	Mr Rikky Apps	Treasurer
3	Mr Bruce Govett	
4	Mrs Val Bloxham	

Major changes made during the year

At the beginning of June, Miss Grace Sanders left the post of Assistant Shop Manager and it remained vacant for the rest of the year.

Structure, governance and management

The Trust's governing document is a Trust Deed dated 12th June, 1997 as amended on 9th December, 2019 to allow the Charity to change its name from New Creation Christian Book and Coffee Shop to Lighthouse Christian Books and Café. This constitutes the charity as a Trust. Any new Trustee is selected by existing Trustees.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2022 to 31st December, 2022

The charity's organisational structure and relationship with any related parties.

The overall management of the charity is carried out by the Trustees while the day-to-day running is carried out by the shop's Manager, and when we have one, the Deputy/Café Manager.

The Trustees are responsible for:

- 1 managing the assets of the Trust, which include the furnishings and equipment in the shop, café, kitchen, office and storage areas;
- 2 the lease and liaising with the landlords about the condition of the building (the landlords are responsible for external repairs to the property);
- 3 maintain the internal parts of the property, including repairs and decorations, etc.;
- 4 financial resources.

The Manager and Deputy/Café Manager are together responsible for:

- 1 the day to day running of the Trust's business;
- 2 stock control;
- 3 supervising the team of volunteers.

The shop's Manager deals mainly with the book shop while the Deputy/Café Manager deals mainly with the café although they will deputise for each other when necessary.

The Trustees usually meet regularly (approximately every two months) as a Management Committee and the Manager and Deputy/Café Manager will attend the meeting as necessary (at least for part of the meeting). Following prayer together, they review the immediate past performance, the current situation and decide on any future development.

If any matters turn up between meetings these are normally dealt with by email and ratified at the next meeting. As the premises are rented the Trustees keep in contact with the landlords as to the condition of the building.

Objectives and activities

Summary of the objectives of the charity as set out in its governing document:

To advance the Christian faith, in particular by the distribution of Bibles and other Christian literature and of other Christian goods; and such other charitable purposes as the Trustees shall determine.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2022 to 31st December, 2022

Summary of the main activities undertaken for the public benefit in relation to these objectives:

The Charity was established to provide Christian resources for members of Tiverton and district churches and fellowships, Sunday Schools and Youth Fellowships; as an outreach to the people of the area and to spread the Gospel (Good News) of Jesus Christ to the general public.

It fulfils these aims by running a book shop and café in Tiverton, which is normally open five and a half days a week.

The book shop stocks Christian books, CDs, DVDs, greetings cards and other gifts, including fair-traded goods. Wherever possible, our stock is obtained from Christian suppliers and most of it carries some form of Christian message. There is also a second-hand book section selling Christian books, CDs and DVDs that have been donated.

The café supplies hot and cold drinks, all day snacks and light lunches. Most of the food is prepared and cooked on the premises. As well as an in-doors seating area, there is the **Harbour**, a courtyard behind the shop, which can be used by the café's customers when the weather is suitable.

The Charity also attends external events, such as the Mid-Devon Show, and will visit local churches and other events, when invited, to provide a stand selling books and other goods.

There is a **Room Downstairs** which is available for individuals or groups to use, free of charge. It is used for various meetings during the year. It is also the location of the second-hand book section and provides an overflow area for the café.

The charity also provides a place of opportunity for Christian service in the bookshop and café, a sanctuary and place of refreshment for body, mind and spirit, a place of prayer, an outlet for Fairtrade goods and, wherever possible, monetary support for other Christian Charities and ventures.

Achievements and performance

Summary of the main achievements of the charity during the year:

Finally, after two years of various government lock-downs and other restrictions, including "social distancing", due to Covid-19, we were looking forward to a full year's trading in 2022. We were hoping to get back to normal and complete our first full year in our new premises. However, for various reasons it did not go quite to plan.

It is therefore difficult to compare the year's trading with previous years for the following reasons:



Trustees' Annual Report

For the period 1st January, 2022 to 31st December, 2022

1. it was only the third full year of trading in the new premises, and the previous two years had been disrupted due to Covid-19;
2. during the Covid-19 outbreak, some of our customers had resorted to buying from the internet and not all returned to buying from us again after the end of all restrictions;
3. despite the lifting of all restriction and the reduction in the number of people being infected with Covid-19, some customers, especially at the beginning of the year, were still reluctant to mingle with other people;
4. the invasion of Ukraine by Russia in February cause a sharp rise in energy costs which fuelled an exceptional jump in inflation, to over 10%. This had a knock-on effect to our costs and also affected the spending power of our customers.

Trading was slower than hoped for, and we ended the year with a deficit of £11,813 (the accounts are set out on pages 7 and 8). During the year we had to put the cafe prices up quite considerable to match inflation. We were able to meet the deficit out of the charity's reserves. The Trustees thank God that in previous years He has supplied a surplus of income that has allowed us to continue trading during this difficult year. We believe that as long as He wants the shop to continue trading in Tiverton He will provide for our financial needs, but we also realise that we have a responsibility to make sure that the business is run as efficiently as possible.

We, the Trustees, give thanks to the employees who not only carry out their duties but go over and beyond what they are employed to do. And we also give thanks to the many volunteers who help in so many ways, serving in the shop, waiting in the café and working in the kitchen.

Next, we give thanks to the many local people who support us by using the book shop and café, giving donations and praying for the work.

Lastly, we would like to give glory to the Lord, who has watched over first New Creation and now Lighthouse for the last 35 years, providing all their needs.

Financial review

Brief statement of the charity's policy on reserves:

As part of their area of responsibility, the Trustees have established a Reserve Policy requiring reserves of approximately six months expenses, and this has been calculated as £25,000.00.

At present the charity has excess of this in its reserves.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2022 to 31st December, 2022

Details of any funds materially in deficit:

This is not applicable as accounts are prepared on a Receipts and Payments basis.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees

Signature:

A handwritten signature in black ink, appearing to read 'Richard Apps'.

Full Name: Richard Apps

Position: Trustee – Treasurer

Date: 19th August, 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Anderson BA CPFA

23rd August 2023

Meadowside
High Street
Halberton
Tiverton EX16 7AG

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2022

RECEIPTS AND PAYMENTS ACCOUNT – 2022

1 January, 2022 to 31 December, 2022

1 January, 2021 to 31 December, 2021

<u>Receipts</u>		£	£	£	£
Sales	Goods – General	18,596.38		17,222.49	
	Goods – Bibles	2,109.51		1,171.03	
	Goods – 3 rd World	2,110.37		1,687.19	
	Second-hand Books	1,094.44		565.99	
	Vouchers (net)	15.50		76.58	
	Café	<u>15,857.59</u>	39,783.79	<u>7,125.38</u>	27,848.66
Donations			7,679.47		3,784.25
Grants			0.00		16,097.00
Other Income			18.05		<u>422.56</u>
			<u>47,481.31</u>		<u>48,152.47</u>
Interest	HSBC	68.75		6.24	
	Barclays	<u>0.00</u>	68.75	<u>0.00</u>	6.24
	TOTAL RECEIPTS		<u><u>47,550.06</u></u>		<u><u>48,158.71</u></u>
<u>Payments</u>		£	£	£	£
Purchases	Bookshop	14,737.99		11,618.96	
	Café	<u>2,872.35</u>	17,610.34	<u>1,371.62</u>	12,990.58
Merchant Services charges			545.16		504.95
Gifts/Adverts			400.00		195.00
Insurances			1,134.50		1,042.81
Print, Stationery and Postage			224.13		203.47
Rent			10,749.96		10,749.96
Repairs, Renewals and Capital Outlay			1,513.51		12,183.96
Employee costs			23,853.09		18,555.25
Utilities	Electricity Supply	872.13		424.26	
	Gas Supply	503.49		730.91	
	Phone and Internet	422.97		467.67	
	Water Supply	302.85		355.98	
	Business Rates	<u>282.80</u>	2,384.24	<u>400.19</u>	2,379.01
Subscriptions and Licences			227.54		217.21
Sundries			261.99		278.19
Administration			287.53		210.82
Bank Charges			171.03		17.60
	TOTAL PAYMENTS		<u><u>59,363.02</u></u>		<u><u>59,528.81</u></u>
<u>Surplus/Deficit</u>			£		£
Total Receipts			47,550.06		48,158.71
Total payments			59,363.02		59,528.81
	TOTAL SURPLUS/DEFICIT		<u><u>-11,812.96</u></u>		<u><u>-11,370.10</u></u>

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2022

MEMO: TRADING ACCOUNT

1 January, 2022 to 31 December, 2022

				£		£		<u>1 January, 2021 to 31 December, 2021</u>			
				£		£		£		£	
Sales						39,783.79					27,848.66
Cost of Sales	Opening Stock		5,500.00					6,500.00			
	Purchases		17,610.34					12,990.58			
	Closing Stock		5,500.00			17,610.34		5,500.00			13,990.58
<u>Gross Profit</u>						<u>22,173.45</u>					<u>13,858.08</u>
Margin	[profit as a percentage of 'cost of sales']					125.91%					99.05%

ASSETS & LIABILITIES

as at 31st December 2022

as at 31st December 2021

ASSETS

				£		£		£		£	
HSBC Current Account			6,538.12					3,169.34			
Less - cheques not presented			0.00			6,538.12		0.00			3,169.34
HSBC Deposit Account						44,081.00					59,012.25
Barclays Bank Savings Account						0.11					0.11
Petty cash (Cash retained)						281.44					531.93
Total Cash	[see reconciliation below]					50,900.67					62,713.63
Stock	Book Shop		5,500.00					5,500.00			
	Coffee Shop		200.00			5,700.00		200.00			5,700.00
Total Assets						<u>56,600.67</u>					<u>68,413.63</u>

LIABILITIES

Creditors						0.00					0.00
<u>Net Funds</u>						<u>56,600.67</u>					<u>68,413.63</u>

CASH RECONCILIATION

Cash brought forward						62,713.63					74,083.73
Cash Movement						-11,812.96					-11,370.10
Cash Carried forward						50,900.67					62,713.63

Prepared by Rikky Apps
 Trustee
 22 August, 2023

Lighthouse Christian Books and Cafe

England & Wales - Charity number 1063294

Accounts



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2021 to 31st December, 2021

Reference and administration details:

Charity name:	Lighthouse Christian Books and Café
The charity's previous name:	New Creation Christian Book and Coffee Shop
Registered charity number:	1063924
Charity's address:	Lighthouse 13 Bampton Street Tiverton Devon
Postcode:	EX16 6AA
Phone Number	01884 255769
Email Address	office@lighthousetiverton.org.uk
Web-site	www.lighthousetiverton.org.uk

Names of the charity Trustees who managed the charity during the period:

	Trustee name	Office (if any)
1	Mrs Holly Haig	
2	Mr Rikky Apps	Treasurer
3	Mr Bruce Govett	
4	Mrs Val Bloxham	

Major changes made during the year

At the end of July, the vacant post of Assistant Shop Manager was filled by Miss Grace Sanders.

Structure, governance and management

The Trust's governing document is a Trust Deed dated 12th June, 1997 as amended on 9th December, 2019 to allow the Charity to change its name from New Creation to Lighthouse. This constitutes the charity as a Trust. Any new Trustee is selected by existing Trustees.



Trustees' Annual Report

For the period 1st January, 2021 to 31st December, 2021

The charity's organisational structure and relationship with any related parties.

The overall management of the charity is carried out by the Trustees while the day-to-day running is carried out by the shop's Manager, and when we have one, the Deputy Manager.

The Trustees are responsible for:

- 1 managing the assets of the Trust, which include the furnishings and equipment in the shop, café, kitchen, office and storage areas;
- 2 the lease and liaising with the landlords about the condition of the building (the landlords are responsible for external repairs to the property);
- 3 maintain the internal parts of the property, including repairs and decorations, etc.;
- 4 financial resources.

The Manager and Deputy Manager are together responsible for:

- 1 the day to day running of the Trust's business;
- 2 stock control;
- 3 supervising the team of volunteers.

The shop's Manager deals mainly with the book shop while the Deputy Manager deals mainly with the café although they will deputise for each other when necessary.

The Trustees usually meet regularly (approximately every two months) as a Management Committee and the Manager and Deputy Manager will attend the meeting as necessary (at least for part of the meeting). Following prayer together, they review the immediate past performance, the current situation and decide on any future development. However, during 2021 there were fewer meetings due to government restriction caused by the coronavirus pandemic.

If any matters turn up between meetings these are normally dealt with by email and ratified at the next meeting. As the premises are rented the Trustees keep in contact with the landlords as to the condition of the building.

Objectives and activities

Summary of the objectives of the charity as set out in its governing document:

To advance the Christian faith, in particular by the distribution of Bibles and other Christian literature and of other Christian goods; and such other charitable purposes as the Trustees shall determine.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2021 to 31st December, 2021

Summary of the main activities undertaken for the public benefit in relation to these objectives:

The Charity was established to provide Christian resources for members of Tiverton and district churches and fellowships, Sunday Schools and Youth Fellowships; as an outreach to the people of the area and to spread the Gospel (Good News) of Jesus Christ to the general public.

It fulfils these aims by running a book shop and café in Tiverton, which is normally open five and a half days a week.

The book shop stocks Christian books, CDs, DVDs, greetings cards and other gifts, including fair-traded goods. Wherever possible, our stock is obtained from Christian suppliers and most of it carries some form of Christian message. There is also a second-hand book section selling Christian books, CDs and DVDs that have been donated.

The café supplies hot and cold drinks, all day snacks and light lunches. Most of the food is prepared and cooked on the premises.

The Charity also attends external events, such as the Mid-Devon Show, and will visit local churches and other events, when invited, to provide a stand selling books and other goods.

There is a **Room Downstairs** which is available for individuals or groups to use, free of charge. It is used for various meetings during the year. It is also the location of the second-hand book section.

The charity also provides a place of opportunity for Christian service in the bookshop and café, a sanctuary and place of refreshment for body, mind and spirit, a place of prayer, an outlet for Traidcraft goods and, wherever possible, monetary support for other Christian Charities and ventures.

Achievements and performance

Summary of the main achievements of the charity during the year:

With 2020 being the first full year in the charity's new premises and with a new name; the trustees were hoping to see an increase in trade. But it turned out to be a stop-start year due to the outbreak of Covid- 19 and various government lock-downs and other restrictions, including "social distancing". So they were looking forward to a new year and a new start in 2021.

The shop had only been open for two days after the Christmas break when the government introduced a third lock-down, which meant it had to stop trading immediately on 5th January. With the experience of the two previous lock-downs the trustees were able to carry on with very limited trading by taking orders by phone or email and posting or delivering the goods.



Trustees' Annual Report

For the period 1st January, 2021 to 31st December, 2021

The shop's Manager was furloughed part-time, and they were again able to recover some of her wages under the Covid-19 Job Retention Scheme. They were also able to claim under the Small Business Grant Scheme again.

The full lock-down came to an end in mid-April and the book shop was able to recommence trading again on 12th April, subject to various government restrictions, including social distancing. It was not until 17th May that the café was able to reopen, albeit with a limited menu and reduced seating.

Following the lifting of most government restrictions in mid-July, the full menu and inside seating was reintroduced and by mid-August the Café was fully functional.

During July, a contractor was employed to deck-out the rear yard to make a level and safe area to be used as an outside seating area. Suitable table and chairs, and a couple of parasols were bought together with some plants in pots. The area was named the Harbour and opened for customer use in August, providing additional seating for use in fine weather.

It is difficult to compare the year's trading with previous years for the following reasons:

1. it was only the second full year of trading in the new premises, and the previous year had also been disrupted due to Covid-19;
2. the interrupted nature of the trading with the shop closed for a total of 14 weeks at the beginning of the year;
3. the café was closed for a total of 20 weeks, and when re-opened was only able to offer a very limited service with a limited menu for another 12 weeks;
4. due to Covid-19, some of the customers were reluctant to leave their homes or mingle with other people.

However, despite all the disruptions to trading during the year they managed to end the year with a deficit of only £11,370 (the accounts are set out on pages 7 and 8). Most of this came from costs incurred in constructing and the fitting out the Harbour, which cost £10,400. They were able to meet the deficit out of the charity's reserves. The Trustees thank God that in previous years He has supplied a surplus of income that has allowed them to continue trading during this difficult year. They believe that as long as He wants the shop to continue trading in Tiverton He will provide for their financial needs, but they also realise that they have a responsibility to make sure that the business is run as efficiently as possible.

The Trustees give thanks to the employees who not only carry out their duties but go over and beyond what they are employed to do. And they also give thanks to the many volunteers who help in so many ways, serving in the shop, waiting in the café and working in the kitchen.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2021 to 31st December, 2021

Next, they give thanks to the many local people who support them by using the book shop and café, giving donations and praying for them.

Lastly, they would like to give glory to the Lord, who has watched over first New Creation and now Lighthouse for the last 33 years, providing all their needs.

Financial review

Brief statement of the charity's policy on reserves:

As part of their area of responsibility, the Trustees have established a Reserve Policy requiring reserves of approximately six months expenses, and this has been calculated as £25,000.00.

A second reserve fund of £10,000 has been put aside to cover any shortfall in income to meet the increased rent as a result of the relocation. This has been assessed as enough to cover the remainder of the period up to the first break-point, when there is an opportunity to exit the lease. At present the charity has excess of this in its reserves.

Details of any funds materially in deficit:

This is not applicable as accounts are prepared on a Receipts and Payments basis.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees

Signature:

Full Name: Richard Apps

Position: Trustee - Treasurer

Date: 23rd September, 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Anderson BA CPFA

13th October 2022

Meadowside
High Street
Halberton
Tiverton EX16 7AG

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2021

RECEIPTS AND PAYMENTS ACCOUNT – 2021

1 January, 2021 to 31 December, 2021

1 January, 2020 to 31 December, 2020

Receipts		£	£	£	£
Sales	Goods – General	17,222.49		15,534.85	
	Goods – Bibles	1,171.03		1,074.01	
	Goods – 3 rd World	1,687.19		1,557.57	
	Second-hand Books	565.99		483.66	
	Vouchers (net)	76.58		100.63	
	Café	<u>7,125.38</u>	27,848.66	<u>5,488.75</u>	24,239.47
Donations			3,784.25		7,263.19
Grants			16,097.00		11,334.00
Other Income			<u>422.56</u>		<u>24.13</u>
			48,152.47		42,860.79
Interest	HSBC	6.24		67.11	
	Barclays	<u>0.00</u>	6.24	<u>0.00</u>	67.11
	TOTAL RECEIPTS		<u>48,158.71</u>		<u>42,927.90</u>
Payments		£	£	£	£
Purchases	Bookshop	11,618.96		12,147.30	
	Café	<u>1,371.62</u>	12,990.58	<u>1,442.70</u>	13,590.00
Merchant Services charges			504.95		571.48
Gifts/Adverts			195.00		124.50
Insurances			1,042.81		1,261.25
Print, Stationery and Postage			203.47		110.39
Rent			10,749.96		11,574.21
Repairs, Renewals and Capital Outlay			12,183.96		3,538.80
Employee costs			18,555.25		16,531.97
Utilities	Electricity Supply	424.26		607.90	
	Gas Supply	730.91		810.71	
	Phone and Internet	467.67		747.96	
	Water Supply	355.98		15.95	
	Business Rates	<u>400.19</u>	2,379.01	<u>168.28</u>	2,350.80
Subscriptions and Licences			217.21		194.23
Sundries			278.19		25.00
Administration			210.82		141.77
Bank Charges			17.60		0.00
	TOTAL PAYMENTS		<u>59,528.81</u>		<u>50,014.40</u>
Surplus/Deficit			£		£
Total Receipts			48,158.71		42,927.90
Total payments			59,528.81		50,014.40
	TOTAL SURPLUS/DEFICIT		<u>-11,370.10</u>		<u>-7,086.50</u>

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2021

MEMO: TRADING ACCOUNT

1 January, 2021 to 31 December, 2021

		£	£
Sales			27,848.66
Cost of Sales	Opening Stock	6,500.00	
	Purchases	12,990.58	
	Closing Stock	<u>5,500.00</u>	
Gross Profit			<u>13,858.08</u>
Margin	[profit as a percentage of 'cost of sales']		99.05%

1 January, 2020 to 31 December, 2020

		£	£
Sales			24,239.47
Cost of Sales	Opening Stock	6,500.00	
	Purchases	13,590.00	
	Closing Stock	<u>6,500.00</u>	
Gross Profit			<u>10,649.47</u>
Margin	[profit as a percentage of 'cost of sales']		78.36%

ASSETS & LIABILITIES

as at 31st December 2021

ASSETS

		£	£
HSBC Current Account		3,169.34	
Less - cheques not presented		<u>0.00</u>	
HSBC Deposit Account			59,012.25
Barclays Bank Savings Account			0.11
Petty cash (Cash retained)			531.93
Total Cash	[see reconciliation below]		<u>62,713.63</u>
Stock	Book Shop	5,500.00	
	Coffee Shop	<u>200.00</u>	
Total Assets			<u>68,413.63</u>

as at 31st December 2020

		£	£
HSBC Current Account			9,868.80
Less - cheques not presented			<u>0.00</u>
HSBC Deposit Account			64,006.01
Barclays Bank Savings Account			0.11
Petty cash (Cash retained)			208.81
Total Cash	[see reconciliation below]		<u>74,083.73</u>
Stock	Book Shop	6,500.00	
	Coffee Shop	<u>200.00</u>	
Total Assets			<u>80,783.73</u>

LIABILITIES

Creditors		0.00	0.00
Net Funds		<u>68,413.63</u>	<u>80,783.73</u>

CASH RECONCILIATION

Cash brought forward	74,083.73	81,170.23
Cash Movement	-11,370.10	-7,086.50
Cash Carried forward	62,713.63	74,083.73

Prepared by Rikky Apps
 Trustee
 1 July, 2021

Lighthouse Christian Books and Cafe

England & Wales - Charity number 1063294

Accounts



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2020 to 31st December, 2020

Reference and administration details:

Charity name:	Lighthouse Christian Books and Café
The charity's previous name:	New Creation Christian Book and Coffee Shop
Registered charity number:	1063924
Charity's address:	Lighthouse 13 Bampton Street Tiverton Devon
Postcode:	EX16 6AA
Phone Number	01884 255769
Email Address	office@lighthousetiverton.org.uk
Web-site	www.lighthousetiverton.org.uk

Names of the charity Trustees who managed the charity during the period:

	Trustee name	Office (if any)
1	Mrs Holly Haig	
2	Mr Rikky Apps	Treasurer
3	Mr Bruce Govett	
4	Mrs Val Bloxham	

Major changes made during the year

In January, the charity official changed its name from ***New Creation Christian Book and Coffee Shop*** to ***Lighthouse Christian Books and Café***.

At the end of March, the Assistant Shop Manager, Mrs Kim Wilkinson, resigned. Because of the current coronavirus outbreak, the post has not yet been filled.

Structure, governance and management

The Trust's governing document is a Trust Deed dated 12th June, 1997 as amended on 9th December, 2019 to allow the Charity to change its name from New Creation to Lighthouse. This constitutes the charity as a Trust. Any new Trustee is selected by existing Trustees.



Trustees' Annual Report

For the period 1st January, 2020 to 31st December, 2020

The charity's organisational structure and relationship with any related parties.

The overall management of the charity is carried out by the Trustees while the day-to-day running is carried out by the shop's Manager, and when we have one, the Deputy Manager.

The Trustees are responsible for:

- 1 managing the assets of the Trust, which include the furnishings and equipment in the shop, café, kitchen, office and storage areas;
- 2 the lease and liaising with the landlords about the condition of the building (the landlords are responsible for external repairs to the property);
- 3 maintain the internal parts of the property, including repairs and decorations, etc.;
- 4 financial resources.

The Manager and Deputy Manager are together responsible for:

- 1 the day to day running of the Trust's business;
- 2 stock control;
- 3 supervising the team of volunteers.

The shop's Manager deals mainly with the book shop while the Deputy Manager deals mainly with the café although they will deputise for each other when necessary.

The Trustees usually meet regularly (approximately every two months) as a Management Committee and the Manager and Deputy Manager will attend the meeting as necessary (at least for part of the meeting). Following prayer together, they review the immediate past performance, the current situation and decide on any future development. However, during 2020 there were fewer meetings due to government restriction caused by the coronavirus pandemic.

If any matters turn up between meetings these are normally dealt with by email and ratified at the next meeting. As the premises are rented the Trustees keep in contact with the landlords as to the condition of the building.

Objectives and activities

Summary of the objectives of the charity as set out in its governing document:

To advance the Christian faith, in particular by the distribution of Bibles and other Christian literature and of other Christian goods; and such other charitable purposes as the Trustees shall determine.

Summary of the main activities undertaken for the public benefit in relation to these objectives:

The Charity was established to provide Christian resources for members of Tiverton and district churches and fellowships, Sunday Schools and Youth Fellowships; as an outreach to the people of the area and to spread the Gospel (Good News) of Jesus Christ to the general public.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2020 to 31st December, 2020

It fulfils these aims by running a book shop and café in Tiverton, which is normally open five and a half days a week.

The book shop stocks Christian books, CDs, DVDs, greetings cards and other gifts, including fair-traded goods. Wherever possible, our stock is obtained from Christian suppliers and most of it carries some form of Christian message. There is also a second-hand book section selling Christian books, CDs and DVDs that have been donated.

The café supplies hot and cold drinks, all day snacks and light lunches. Most of the food is prepared and cooked on the premises.

The Charity also attends external events, such as the Mid-Devon Show, and will visit local churches and other events, when invited, to provide a stand selling books and other goods.

There is a **Room Downstairs** which is available for individuals or groups to use, free of charge. It is used for various meetings during the year. It is also the location of the second-hand book section.

The charity also provides a place of opportunity for Christian service in the bookshop and café, a sanctuary and place of refreshment for body, mind and spirit, a place of prayer, an outlet for Traidcraft goods and, wherever possible, monetary support for other Christian Charities and ventures.

Achievements and performance

Summary of the main achievements of the charity during the year:

2020 was meant to be a new start for the charity in new premises and with a change of name, having fitted out and moved into the new shop towards the end of 2019. However, it was not to be.

Early in the year there was the coronavirus outbreak and while the Trustees were making plans about how to cope with the changing situation, including closing the café side of the business, the government brought in a nationwide lock-down. This meant they had to close both the shop and café at very short notice. At this point, the assistant manager, Kim Wilkinson, decided to hand her notice in.

The shop and café shut for the first lock-down on 21st March to comply with government restrictions. The shop was able to reopen on 15th June, but with restricted access to comply with government guidance. The café was reopened on 24th July but with only two tables accommodating 4 customer and a limited menu.

During the first lock-down the shop's Manager was furloughed and the Trust were able to claim for 80% of her wages under the government's CJRS (Covid Job Retention Scheme). They were also able to claim under the Small Business Grant Scheme which provided some monies towards the rent and other overheads whilst normal revenue was severely curtailed.



Trustees' Annual Report

For the period 1st January, 2020 to 31st December, 2020

Both the shop and café were closed under the second lock-down from 5th November to 2nd December. During this period the Trustees were able to carry on with some trading by taking orders by phone or email and posting or delivering the goods.

Again, the shop's Manager was furloughed, this time part-time, and they were again able to recover some of her wages under the CJRS. They were also able to claim under the Small Business Grant Scheme again.

It is difficult to compare the year's trading with previous years for the following reasons:

1. it was the first full year of trading in the new premises;
2. the interrupted nature of the trading with the shop closed for a total of 16 weeks, including 4 weeks in the run up to Christmas (their busiest time);
3. the café was closed for a total of 21 weeks, and when re-opened from July onwards was only able to offer a very limited service with a limited menu.

However, despite all the disruptions to trading during the year we managed to end the year with a deficit of only £7,086 (the accounts are set out on pages 7 and 8). Some of this came from costs incurred in the fitting out the new shop and the overheads associated with No 58 (the old New Creation premises) until the lease expired at the end of February. We were able to meet the deficit out of the charity's reserves. The Trustees thank God that in previous years He has supplied a surplus of income that has allowed them to continue trading during this difficult year. They believe that as long as He wants the shop to continue trading in Tiverton He will provide for their financial needs, but they also realise that they have a responsibility to make sure that the business is run as efficiently as possible.

The Trustees also give thanks to the employees who not only carry out their duties but go over and beyond what they are employed to do. And they also give thanks to the many volunteers who help in so many ways, serving in the shop, waiting in the café and working in the kitchen.

Next, they give thanks to the many local people who support them by using the book shop and café, giving donations and praying for them.

Lastly, they would like to give glory to the Lord, who has watched over first New Creation and now Lighthouse for the last 32 years, providing all their needs.

Financial review

Brief statement of the charity's policy on reserves:

As part of their area of responsibility, the Trustees have established a Reserve Policy requiring reserves of approximately six months expenses, and this has been calculated as £25,000.00.

A second reserve fund of £10,000 has been put aside to cover any shortfall in income to meet the increased rent as a result of the relocation. This has been assessed as enough to cover the remainder of the period up to the first break-point, when there is an opportunity to exit the lease.



Lighthouse Christian Books and Café

Trustees' Annual Report

For the period 1st January, 2020 to 31st December, 2020

At present the charity has excess of this in its reserves.

Details of any funds materially in deficit:

This is not applicable as accounts are prepared on a Receipts and Payments basis.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees

Signature:

A handwritten signature in black ink, appearing to read 'Richard Apps', written over a light grey rectangular background.

Full Name: Richard Apps

Position: Trustee - Treasurer

Date: 1 April, 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

John Anderson BA CPFA

4th August, 2021

Meadowside
High Street
Halberton
Tiverton EX16 7AG

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2020

RECEIPTS AND PAYMENTS ACCOUNT – 2020

1 January, 2020 to 31 December, 2020

1 January, 2019 to 31 December, 2019

<u>Receipts</u>		£	£	£	£
Sales	Goods – General	15,534.85		21,700.56	
	Goods – Bibles	1,074.01		1,195.47	
	Goods – 3 rd World	1,557.57		2,693.77	
	Second-hand Books	483.66		950.38	
	Vouchers (net)	100.63		-38.24	
	Café	5,488.75	24,239.47	12,455.37	38,957.31
Donations			7,263.19		5,440.24
Grants			11,334.00		0.00
Other Income			24.13		21.49
			42,860.79		44,419.04
Interest	HSBC	67.11		177.45	
	Barclays	0.00	67.11	0.00	177.45
	TOTAL RECEIPTS		42,927.90		44,596.49
<u>Payments</u>		£	£	£	£
Purchases	Bookshop	12,147.30		14,589.59	
	Coffee Shop	1,442.70	13,590.00	2,930.17	17,519.76
Merchant Services charges			571.48		497.81
Gifts/Adverts			124.50		1,073.24
Insurances			1,261.25		1,308.72
Print, Stationery and Postage			110.39		148.18
Rent			11,574.21		7,499.63
Repairs, Renewals and Capital Outlay			3,538.80		9,975.72
Employee costs			16,531.97		24,741.12
Utilities	Electricity Supply	607.90		723.41	
	Gas Supply	810.71		514.11	
	Phone and Internet	747.96		729.65	
	Water Supply	15.95		217.50	
	Business Rates	168.28	2,350.80	0.00	2,184.67
Subscriptions and Licences			194.23		209.90
Sundries			25.00		454.52
Administration			141.77		354.00
	TOTAL PAYMENTS		50,014.40		65,967.27
<u>Surplus/Deficit</u>			£		£
Total Receipts			42,927.90		44,596.49
Total payments			50,014.40		65,967.27
	TOTAL SURPLUS/DEFICIT		-7,086.50		-21,370.78

LIGHTHOUSE CHRISTIAN BOOKS AND CAFÉ
 Reg Charity No: 1063294
RECEIPTS AND PAYMENT ACCOUNTS - 2020

MEMO: TRADING ACCOUNT

1 January, 2020 to 31 December, 2020

1 January, 2019 to 31 December, 2019

	£	£	£	£
Sales		24,239.47		38,957.31
Cost of Sales				
Opening Stock	6,500.00		11,000.00	
Purchases	13,590.00		17,519.76	
Closing Stock	<u>6,500.00</u>	<u>13,590.00</u>	<u>6,500.00</u>	<u>22,019.76</u>
Gross Profit		<u>10,649.47</u>		<u>16,937.55</u>
Margin	[profit as a percentage of 'cost of sales']	78.36%		76.92%

ASSETS & LIABILITIES

as at 31st December 2020

as at 31st December 2019

ASSETS

	£	£	£	£
HSBC Current Account	9,868.80		12,046.86	
Less - cheques not presented	<u>0.00</u>	9,868.80	<u>0.00</u>	12,046.86
HSBC Deposit Account		64,006.01		68,938.90
Barclays Bank Savings Account		0.11		0.11
Petty cash (Cash retained)		208.81		184.36
Total Cash	[see reconciliation below]	<u>74,083.73</u>		<u>81,170.23</u>
Stock				
Book Shop	6,500.00		6,500.00	
Coffee Shop	<u>200.00</u>	6,700.00	<u>200.00</u>	6,700.00
Total Assets		<u>80,783.73</u>		<u>87,870.23</u>

LIABILITIES

Creditors		0.00		0.00
Net Funds		<u>80,783.73</u>		<u>87,870.23</u>

CASH RECONCILIATION

Cash brought forward	81,170.23	102,541.01
Cash Movement	-7,086.50	-21,370.78
Cash Carried forward	74,083.73	81,170.23

Prepared by Rikky Apps
 Trustee
 1 July, 2021