

**Report of The Trustees and unaudited Financial Statements for the year ended 31<sup>st</sup> March 2023**

**For**

**The Light House (Christian Care Ministry) Trust Limited**

**Registered Company Number: 3236785 (England and Wales)**

**Registered Charity Number: 1064132**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**LEGAL AND ADMINISTRATIVE DETAILS**

**Registered Company Number:** 3236785 (England and Wales)

**Registered Charity Number:** 1064132

**Registered Office:**

1a Argyll Street

Coventry

West Midlands

CV2 4FJ

**Trustees**

Mr J Banks (Chairman)

Mr M Mason

Mrs H Howell

Mr A Howarth

Mr J Rose

**Company Secretary**

Mr M Mason

**Independent Examiner**

Gavin Kibble ACMA

Mozaic Innovate Ltd

1 Kineton Road

Coventry

West Midlands

CV2 3NR

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

The Trustees who are also directors of The Light House (Christian Care Ministry) Trust Limited 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 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.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The main object for which the company is established, as recorded in the Governing Document, is the advancement of the Christian faith.

The way in which the Charity achieves this object is:

1. Through restoring psychological, emotional, spiritual, and physical health
2. Through alleviating individual suffering and distress
3. Through improving the quality of human relationships

By provision of a personal counselling service.

#### **Main activities**

During the year under review, the Charity has continued to realise these objectives through providing a counselling service for the advancement of health or saving of lives.

#### **Grant making**

No grants were made in the year under review.

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

The Light House vision continues to be to see a world where people are emotionally, psychologically, and spiritually well and are enabled and supported to reach their full potential. Our mission is to provide affordable, accessible quality counselling to all in need. Our aim is to provide a safe, non-judgemental space of acceptance and empathic understanding, to relieve and provide relief from distress or suffering, to promote emotional health and well-being, to enable healthier relationships and to remove the 'not good' of feeling alone.

The Light House charity is based in Coventry and provides a general counselling service to the people of Coventry, Warwickshire and surrounding areas and is a service that is open to all adults over the age of 18 regardless of age, gender, ethnicity, sexual orientation or disability and to people of faith or none.

The Charity continues to provide clinical supervision to our in-house Associate (volunteers) Counsellors, who all hold a professional qualification and to Student Counsellors who are with us on placement whilst they are studying for their counselling qualifications. The Light House provides a general counselling service, which means we have clients who require counselling for a wide range of issues, including but not limited to anxiety, depression, stress, trauma, abuse of all kinds, trauma, bereavement, loss and relationship issues, which includes couples. This wide range of issues does provide the Student Counsellors with a greater breadth and depth of experience than they would obtain working for an agency that only provides counselling for a specific issue such as bereavement. Clinical supervision is a requirement for all counsellors by their professional bodies, such as BACP, ACC, UKCP etc., to receive on a regular monthly basis, as a requirement to maintain good, ethical and safe practice.

It became apparent during this financial year that many of our clients who had been quite isolated and alone over the period of the Covid Pandemic were experiencing higher levels of stress and anxiety as a result of being confined indoors for large periods of time, without much social interaction and who required counselling to deal with these issues. We have also seen an increase in referrals from the 18 – 25 year age group, who were also struggling with anxiety and depression, some of which were due to the Pandemic. The majority of our clients are now coming to the Agency for in-person counselling, and now due to the measures we put in place during the lockdown, we still see some clients for counselling via Zoom, which makes our service much more accessible to those clients who have a disability and would find it difficult to come in person to The Light House.

During this financial year, The Light House has sought to maintain its premises in a good state of repair and has had the remaining single-glazed windows replaced by double-glazed units, which will increase our energy efficiency and reduce our heating costs. We have also replaced our old fluorescent lighting with LED lighting for the same reason.

### **VOLUNTEERS**

The charity on behalf of the Trustees would like to thank the Counselling Staff, Administrative Personnel, and all its volunteers (counsellors and administration), for their commitment to making a difference in the lives of those who call on The Light House for its services. The Trustees would like to express personal

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

thanks to The Light House's Fundraiser, whose fundraising efforts have continued to raise funds for the Agency's ongoing work and for client bursary funding, which has enabled those clients who were struggling financially to access counselling provision.

### ACHIEVEMENTS AND PERFORMANCE

Equivalent 2021-22 figures in brackets where available.

#### New Clients

During the year to 31 March 2023, 444 (593) new clients referred to the Light House counselling services, and of that number 422 (385) new clients progressed through Initial Assessment to counselling. The number of counselling sessions delivered was 2,520 (2,973). The overall number of counselling sessions that the Agency was able to offer was 3,040 (3,521). Our aim is to carry out client assessments within two weeks of referral, which on average we achieved. A number of client assessment appointments were unused due to either a client not attending their counselling assessment without any notification or cancelling the agreed appointment, and some unused appointments were the result of having appointments available, but we were unable to match the client availability to the appointment time. The Light House has seen a reduction in the number of clients who did not attend their assessment appointment without notification, which is a situation that The Light House works hard to maintain.

The Light House assessment interviews are carried out by the Staff Counsellors of Light House and each client is assessed to ensure that there is no risk of harm to the client either from themselves or others, that there is no risk of harm to the counsellor or Agency and are also assessed to ensure that the client is able to benefit from counselling and that there is no psychopathology present that may impact on the client's ability to benefit from it. If a client is also accessing Psychological Services, then the client's Psychiatrist or Psychologist would be contacted to ensure that they are in agreement that counselling will benefit them and there are no other risk factors we should be aware of. Our aim is that all clients who are referred for counselling are seen within a two-week period of first contact. Due to having a small number of Student Counsellors, careful consideration is given to the allocation of clients, to ensure that Student Counsellors are only given clients who are within their level of competency, the qualified experienced counsellors work with the clients who present with more complex issues. We continue to prioritise and 'fast-track' through to counselling, those clients who are assessed as being at significant risk of harm to themselves by suicide or self-harm. A recent client had called the Agency for help, the Admin team raised an alert as they realised this person was in desperate need and was contemplating suicide. This was passed on to the Staff team and a counsellor called them back immediately and discovered that they had travelled to the coast and was planning to end their life by drowning in the sea. The counsellor was able to offer the client an appointment that same week. We know a life was saved that day due to the immediate offer of counselling help they received which gave them a new hope for their future.

#### Client Story:

"I have had CBT and tried IAPT and CRUSE but nothing can compare to the service I received at Light House. These other agencies I feel were too clinical and the practitioners were unrelatable and patronising. I had

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

resigned from a job of 15 years after bullying and harassment and felt I could no longer carry on. I was not sure what to do next then suddenly my father got ill and passed away within a few weeks. My marriage was strained and I was not coping and my counsellor was the only person I felt I could talk to. I couldn't cope with the grief and felt like taking my own life at times. Then a few months later I found out I was expecting twins which was a shock as previously I was informed I could not have any more children. The Light House gave me ongoing support and my counsellor went above and beyond to ensure I was coping. Thank you so much"

During this last financial year, 35% of our clients had seriously considered suicide, 21% had actually attempted suicide, 6% were feeling suicidal at the time of their assessment and 25% had used various methods to self-harm. For those clients who were at immediate risk of harm, we encouraged them to speak to their G.P. and worked out a "keeping safe plan" with them to try and reduce the risk as much as possible. These clients were seen as a matter of priority and were placed at the top of our waiting list.

We continue to strive to offer our support to clients to ensure they are paying what is affordable to them. We have a fee-based structure that is based on income and a client's ability to pay, with many clients paying as little as £5 per session and a small number who are unable to pay anything towards the cost of their counselling. We will subsidise these clients by using bursary funding when available to enable them to access the counselling help they require. The support we offer can be profound and as such, demonstrates the necessity for The Light House Support fund, which acts as a bursary to enable us to offer our support at a level that is comfortable for the client. The Light House Support Fund is designed to enable access to counselling provision for those who are struggling

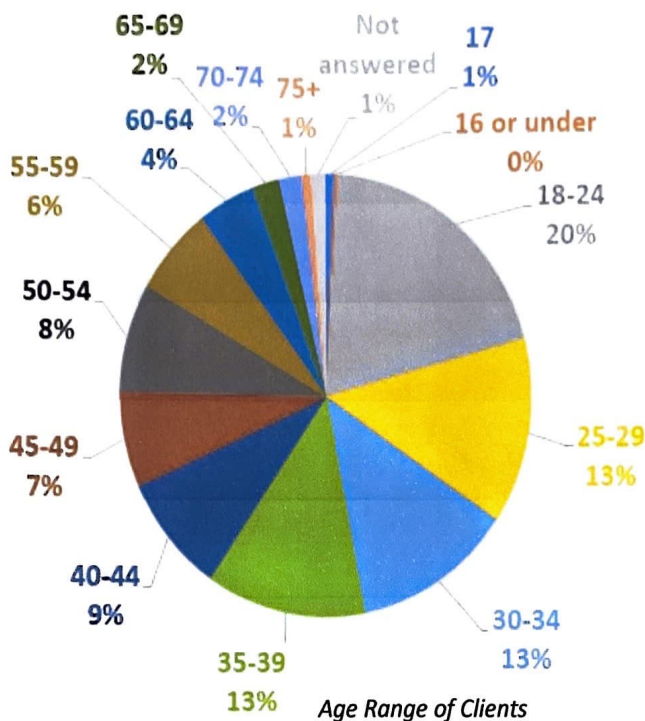
	Household income	
Up to £10,000	112	26%
£10,001 - £15,000	52	12%
£15,001 - £20,000	37	8%
£20,001 - £25,000	50	11%
£25,001 - £30,000	35	8%
£30,001 - £35,000	26	6%
£35,001 - £40,000	18	4%
£40,001 - £45,000	17	4%
£45,001 - £50,000+	74	17%
unanswered	15	3%
	436	100%

financially. Financial challenges can compound anxiety and stress (our highest presenting factor) so we are working hard to continue to deliver affordable and accessible counselling to those in need. 68% of our clients pay less than our costs for their counselling support. This creates pressure on The Light House's limited funds, as each counselling session including all organisational costs is around £45, so our Fundraiser works hard to meet this deficit in order to cover our own costs. We believe that good mental, emotional and relational health should not be the privilege of those who are not financially compromised. At the moment, we are finding that finances are an issue for more and more people seeking help with 38% of our clients having an income of less than £15,000 per year and 26% of clients with an income of less than £10,000 per year, with 31% of our clients in receipt of 1 or more benefits, such as Universal Credit, PIP and ESA etc. 13% of our clients were unemployed and not looking for work and 9% who were unemployed but were looking for work.

The Agency continues to work with all communities in the area, and although the majority of clients still fall into the 'White/White British' category, 28% of clients fall into other ethnic groups, which is a slight increase in other ethnicities from the previous year. 60% of our clients identified as female, 38% as male, with 2% identifying as other. We were encouraged to see a slight increase in the number of men referring

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

for counselling, as we are very aware that more men die each year from suicide, as they find it difficult to open up about their mental health struggles.



The largest group of clients were within the 18– 24 age group (20%) an increase from last year with those aged 25 – 30 being a further 14%. Many of the 18 – 24 age group were students studying at local universities, who were struggling to cope with the pressures of study, managing finances and being away from home, all of which were impacting their mental health. There has been a rise in the number of young adults in England who report struggles with their mental health and well-being. 1:5 experiencing severe distress, compared with 1:7 in 2021. High levels of distress were more marked during young adulthood, a key period of development which may represent an increased risk of future mental health

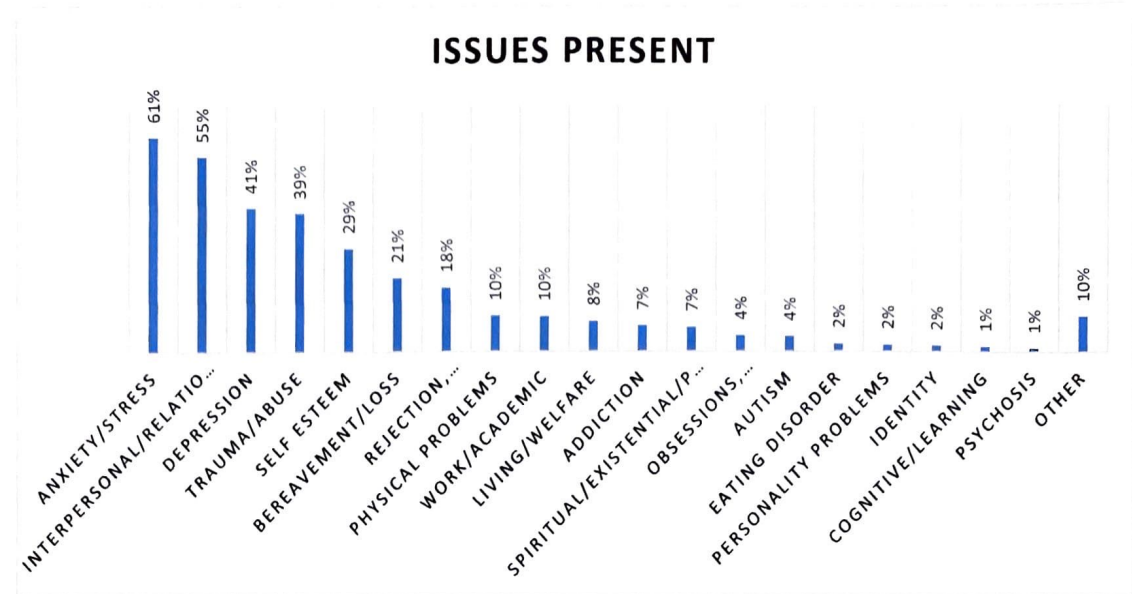
problems. 61% of our client’s most significant presenting issues were Stress and Anxiety, with relationship concerns the second highest concern at 55%. The number of clients who had experienced some kind of trauma or abuse remained constant. The Light House counsellors work from a trauma-informed approach, so rather than the question “What’s wrong with you?” the question is “What’s happened to you?” this removes any sense of blame or judgement that the client may feel if asked the first question.

The Light House continues to work with clients from all age groups from 18 years upwards. There has been a slight increase in clients referring with mental health issues, which include anxiety, depression, stress and phobias, and the Agency also had several clients who had very complex issues, which were multi-layered and who would fall into more than one of the categories above (see graph). 41% of our referrals come from Statutory bodies, which include the NHS (IAPT, GP, Criss & Community Mental Health Teams etc.) and Police and Social Care.

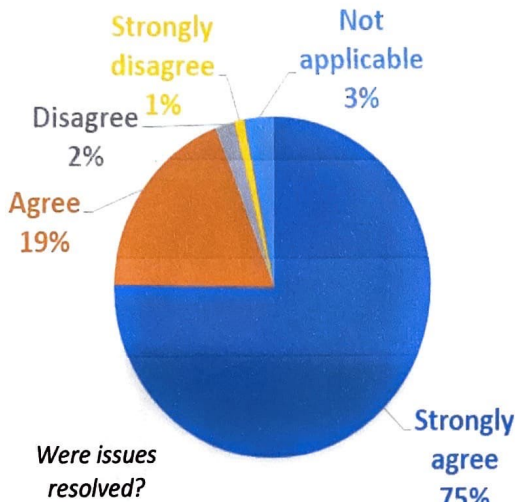
Public Benefit – What Difference do we make?

We endeavour to gather as much feedback as we can from our clients on how they have experienced the therapy they have received, this is gathered by asking the clients to complete detailed feedback forms, as it is very important to us to understand what we are doing well and the areas where we could do better. Based on feedback forms given to clients at the end of therapy, we can see that around 80% of clients agree that some or all of their issues have been resolved and their well-being improved as a result of the counselling they had received. Clients felt that they had been listened to and had been involved in making

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
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choices about their treatment and care, over 90% of clients said the service had helped them to understand and address their difficulties and had received the help that mattered to them. 95% said that their confidence and self-esteem had improved, 98% felt they were able to function more independently and 88% felt that the therapy they had received had improved their relationship with their partner. 91% of clients said it had enabled them to feel more in control of their situation and circumstances.



Other more detailed questionnaires completed by clients both at the start and end of therapy over the past year indicate that clients who had a rating of Moderate/Severe Mental Health before therapy saw a significant drop in their scoring on the PHQ9 from an average score of 13 pre-therapy to 5 post-therapy and on the GAD7 assessment from an average of 11 pre-therapy to 4 post-therapy. Similar improvements have been found when using other questionnaires using

Mental Health rating systems as used by the NHS.

Comments made by clients also reinforce the view that we are making a difference to people's lives through our counselling service. Recent quotes/feedback from clients over the last financial year are as follows:

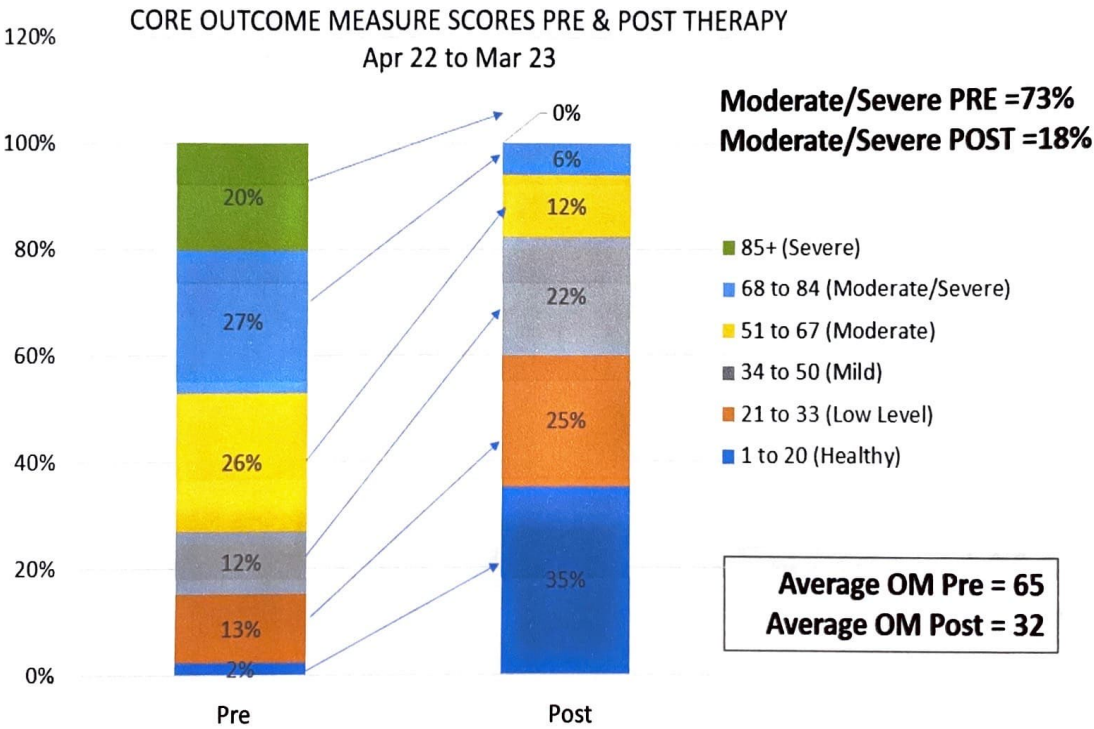
*"I came to counselling when I realised I was at a crossroads in my life and felt like I couldn't move forward, I was stuck. My counsellor was amazing, she listened to me and helped me figure out what it was that was affecting me so much and supported me while I addressed my issues. It came to light that traumatic issues*

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FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

*and behaviours I had experienced during childhood were still affecting me in adult life and I worked through all of these with my counsellor. The time I spent with my counsellor was so valuable and my support network has seen positive changes in me since."*

*I was in a very bad mental state due to my previous work situation. My friends and family had been noticing that I was always nervous, distant, agitated, and lacking energy or enthusiasm. I was then 'referred' by IAPT to The Light House. I explicitly requested guided counselling. The experience has been very positive. My counsellor has been very positive and helped me identify the things that affect my behaviours and has given me the right tools. I use these tools to address situations. The result is that I have improved my communication with my partner and friends. It has also helped me find 'helpers' in my new work. I better understand myself now thanks to this experience. Thank you!*

*"Light House has been a lifesaver. I was at such a difficult point in my life when I stumbled across Light House. It was impossible for me to afford normal counselling but people at Light House were just so incredibly compassionate and understanding and offered me vouchers so that I could access a much-needed counselling service. My counsellor has been immensely helpful and after a few sessions with her, I genuinely feel like I can cope with the difficulties in my life so much better. A massive thank you to the lovely people at Light House and my counsellor!"*



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

### Other Activities



During this financial year, we were able to complete our Garden Project, so we would like to extend our grateful thanks to the Volunteer Counsellors who helped to raise the funds for this project. The work on the garden was carried out by a team from Vineyard Church in Coventry, so we would also like to extend out thanks to them, who worked extremely hard to level the ground so we could lay astro turf down on top of it. We now have a lovely space where we can sit outside, when weather permits and have lunch and meet up with other members of the team. We held a barbecue In August 2022 to celebrate the completion of the garden work, which was very well attended by members of the team and their partners.



We held our annual Christmas Social in mid-December 2022 to show our appreciation and thanks to the Staff & Volunteers for their hard work and giving of their time to meet the needs of the clients who walk through our doors, we couldn't see as many clients as we do, without the assistance of our Volunteer Counsellors. It was observed that there was quite a competitive atmosphere amongst the team to win the prize for the first person to have all the correct answers to the Christmas Quiz!



### Fundraising Activities

The Light House Fundraiser works tirelessly to raise funds for our counselling work, this has become increasingly more challenging since the end of the COVID-19 pandemic as more Grant Making Trusts have less funds available to distribute and some are even closing down. Clients are unable to cover the full cost of their counselling sessions, so funding is essential to continue to provide clients with the counselling they require at a rate that is affordable to them.

We extend our grateful thanks to the Grant Making Trusts that have supported The Light House this financial year these include but not limited to, General Charities Coventry, Awards for All, W E Dunn Trust, Marsh Charitable Trust and Souter Trust. We are also extremely grateful to our individual supporters and to the six Coventry Churches that support us regularly, thank you also to the Churches that gave us a one-off gift this year. We would also like to thank St James's Charity Shop who supported us once again this year with a gift of £1,000. Without such gifts, grants and support The Light House would not be able to provide the service we do.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

At the close of the financial year, the permanent staff numbered 1 full-time Counsellor/Manager, 4 part-time Staff Counsellors, plus 2 part-time Staff Administrators, 1 part-time Fundraiser and a Cleaner. The staff were ably assisted by 25 volunteer counsellors, comprised mainly of qualified counsellors and a small number of students who were on placement with the agency as a requirement of their training provider, whilst studying for a counselling qualification. The Light House, as part of its vision, has always invested time and resources in supporting students who are training to be counsellors, by offering them a placement with the Agency, where they are able to develop their counselling skills by working with 'real' clients in a safe and supportive environment. It has been encouraging to see that a number of Students who have been on placement with us have chosen to remain with the Agency on a voluntary basis after they have completed their studies and qualified as counsellors. This benefits both the Agency and the counsellors, it provides the counsellors with free supervision, costs towards their professional body's membership, free continuing professional development (CPD) training courses and a safe and supportive environment for their ongoing professional development. It provides the Agency with greater resources to meet the needs of the clients who are seeking help.



## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

### **FINANCIAL REVIEW**

#### **Investment performance**

The charity holds no investments.

#### **Reserves policy**

The Light House's principal funding sources are from client fees and donations and gifts, grants, and fees for clinical supervision for counsellors working both in our agency and in other charitable organisations.

Donations and gifts are dependent on the giving of individuals and churches and therefore vary considerably from month to month. Likewise, clinical supervision sessions and resulting income also vary significantly over time. Income from grants from Trusts frequently takes a considerable time between an appeal being made and a grant being received. Additionally, the likely benefit from any such appeal is largely unclear in advance.

All these factors combine to make the annual income uncertain.

Based on the need to carry reserves for unplanned building maintenance and the need for the Light House to meet its commitments to staff in the case of the Charity needing to Wind-Up, including notice period and legal redundancy payments, the Trustees have decided that a minimum unrestricted reserves level of £40,000 minimum is prudent to safeguard the operation of the organisation. If reserves held rise above double this figure, then the Trustees will determine how the beneficiaries can benefit from this income and, for example, by reducing further fund-raising activities. Reserves will be held in the form of balances of cash held in bank accounts.

The actual level of reserves held is reported to Trustees along with actual income and cost information at Trustees' meetings. If reserves fall below the minimum agreed level, then the Trustees will discuss and take appropriate action.

#### **Future Developments**

The charity expects its current levels and range of activities to continue for the foreseeable future and will adapt as necessary to any changes in circumstances.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Light House (Christian Care Ministry) Trust Ltd is a charitable company. The Memorandum of Association establishes the objects and powers of the charitable company which is governed by the Articles of Association.

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

### **Recruitment and appointment of new Trustees**

Trustees are appointed and elected in accordance with the Memorandum and Articles of Association. Details of the current Trustees are:-

John Banks – Chairperson  
Martin Mason  
Heather Howell  
Tony Howarth  
James Rose

### **Induction and training of new Trustees**

New Trustees are allowed an induction and training period to enable them to acclimatise to the way the charity operates. This may include attending meetings with existing Trustees and staff and taking part in the day-to-day operations of the charity, to facilitate a greater understanding of its objectives and activities.

### **Organisational structure**

The charity is headed by its Trustees who are ultimately responsible for its operations. They are supported by additional staff who fulfil both direct and administrative roles. Related parties There are no related parties other than the Trustees.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees believe that the charity has fully met its obligations in this area.

THE TRUSTEES DECLARE THAT THEY HAVE APPROVED THE TRUSTEES' REPORT ABOVE.

Signed on behalf of the Charity's Trustees.

James Rose  
James Rose (Jan 3, 2024 05:51 GMT)

Mr James Rose

Date Jan 3, 2024

**Charity registration number 1064132**

**Company registration number 3236785 (England and Wales)**

**THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	John Banks Martin Mason Heather Howell Tony Howarth James Rose
<b>Charity number</b>	1064132
<b>Company number</b>	3236785
<b>Principal address</b>	1A Argyll Street Coventry West Midlands CV2 4FJ
<b>Registered office</b>	1A Argyll Street Coventry West Midlands CV2 4FJ
<b>Independent examiner</b>	Gavin Kibble ACMA

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# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

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# **THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees, who are also the directors of The Light House (Christian Care Ministry) Trust Limited 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.

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

---

I report to the trustees on my examination of the financial statements of The Light House (Christian Care Ministry) Trust Limited (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Gavin Kibble  
Gavin Kibble (Jan 3, 2024 07:11 GMT)

#### Gavin Kibble ACMA

Mozaic Innovate Limited  
1 Kineton Road  
Coventry  
CV2 3NR

Jan 3, 2024  
Dated: .....

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>							
Donations, legacies & activities	3	116,602	21,470	138,072	114,266	32,730	146,996
Investments	4	125	-	125	13	-	13
Other income	5	4,904	-	4,904	4,150	-	4,150
<b>Total income</b>		<b>121,631</b>	<b>21,470</b>	<b>143,101</b>	<b>118,429</b>	<b>32,730</b>	<b>151,159</b>
<b><u>Expenditure on:</u></b>							
Raising funds	6	14,164	-	14,164	16,086	-	16,086
Charitable activities	7	94,926	23,591	118,517	91,114	21,740	112,854
<b>Total expenditure</b>		<b>109,090</b>	<b>23,591</b>	<b>132,681</b>	<b>107,200</b>	<b>21,740</b>	<b>128,940</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>12,541</b>	<b>(2,121)</b>	<b>10,420</b>	<b>11,229</b>	<b>10,990</b>	<b>22,219</b>
Gross transfers between funds		(61)	61	-	-	-	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>12,480</b>	<b>(2,060)</b>	<b>10,420</b>	<b>11,229</b>	<b>10,990</b>	<b>22,219</b>
Fund balances at 1 April 2022		61,919	148,735	210,654	50,690	137,745	188,435
<b>Fund balances at 31 March 2023</b>		<b>74,399</b>	<b>146,675</b>	<b>221,074</b>	<b>61,919</b>	<b>148,735</b>	<b>210,654</b>

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

All income and expenditure derive from continuing activities.

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

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		138,909		133,160
<b>Current assets</b>					
Debtors	13	353		1,380	
Cash at bank and in hand		84,582		80,543	
		84,935		81,923	
<b>Creditors: amounts falling due within one year</b>	14	(2,770)		(4,429)	
Net current assets			82,165		77,494
<b>Total assets less current liabilities</b>			221,074		210,654
<b>Income funds</b>					
Restricted funds	15		146,675		148,735
Unrestricted funds			74,399		61,919
			221,074		210,654

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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

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

The financial statements were approved by the Trustees on 28 December 2023

James Rose

James Rose (Jan 3, 2024 06:51 GMT)

James Rose  
Trustee

Company registration number 3236785

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

The Light House (Christian Care Ministry) Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1A Argyll Street, Coventry, West Midlands, CV2 4FJ.

#### 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 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 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.

#### 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 recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and property	no depreciation
Improvements to property	10% straight line basis
Fixtures and fittings	20% straight line basis

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Winding up of the trust

In early 1996 the Trustees took a decision to change the legal status of the Charity from a Trust to a Company Limited by Guarantee. This Company was registered on the 12th August 1996 and the agreements relating to the premises were drawn up in its name. There were delays in obtaining Charity Commission registration for the Company however and consequently the Trust has continued to operate as before. On 31st March 1998 the Trustees executed a Supplementary Deed which wound up the Trust and passed all its operations and assets to the Charitable Company which will continue the Charity's operations henceforth.

#### 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.

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations, legacies & activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	38,745	-	38,745	48,750	-	48,750
Grants received	57,038	21,470	78,508	44,556	32,730	77,286
Membership fees	5,470	-	5,470	7,116	-	7,116
Gift aid	2,114	-	2,114	5,209	-	5,209
Work for other organisations	13,235	-	13,235	8,635	-	8,635
	<u>116,602</u>	<u>21,470</u>	<u>138,072</u>	<u>114,266</u>	<u>32,730</u>	<u>146,996</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	<u>125</u>	<u>13</u>

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Sundry income	284	489
Employers allowance	4,620	3,661
	<u>4,904</u>	<u>4,150</u>

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	17	-
Staff costs	14,147	16,086
	<u>14,164</u>	<u>16,086</u>
Fundraising and publicity	14,164	16,086
	<u>14,164</u>	<u>16,086</u>

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

	Counselling & support services 2023 £	Counselling & support services 2022 £
Staff costs	89,694	82,722
Depreciation and impairment	2,161	1,274
Membership fees	2,190	1,636
Supervision & training	6,318	8,459
Catering	617	520
Volunteer expenses	1,486	1,529
Insurance	814	1,621
Repairs & renewals	3,015	1,141
Utilities	2,591	2,310
Rates & water	1,895	1,038
Office & admin costs	3,082	2,628
Telephone, internet & IT	2,117	2,633
Health & safety	24	308
Professional fees	85	3,144
Sundry costs	996	492
Bank charges	1,332	1,099
	<u>118,417</u>	<u>112,554</u>
Share of governance costs (see note 8)	100	300
	<u>118,517</u>	<u>112,854</u>
<b>Analysis by fund</b>		
Unrestricted funds	94,926	91,114
Restricted funds	23,591	21,740
	<u>118,517</u>	<u>112,854</u>

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examination	-	100	100	300
	-	100	100	300
Analysed between Charitable activities	-	100	100	300

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year for their role as Trustees.

#### Payments made to Trustees

Anthony Howarth, a trustee of the charity, received remuneration of £12,676 in the year (2022 - £8,775). This was paid according to his employment of contract. as a counsellor, with the charity and has been made with the provision in the governing document of the charity. Employers national insurance on this remuneration was £514 (2022 - none).

No payments for benefits or pensions were made to the trustees on the year (2022 - none).

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Manager	1	1
Counsellors	5	5
Administration	3	3
Total	9	9

#### Employment costs

	2023 £	2022 £
Wages and salaries	98,661	94,718
Social security costs	4,555	3,514
Other pension costs	625	576
	103,841	98,808

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 10 Employees

(Continued)

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

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Land and property £	Improvements to property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2022	129,160	-	6,370	135,530
Additions	-	6,950	960	7,910
At 31 March 2023	129,160	6,950	7,330	143,440
<b>Depreciation and impairment</b>				
At 1 April 2022	-	-	2,370	2,370
Depreciation charged in the year	-	695	1,466	2,161
At 31 March 2023	-	695	3,836	4,531
<b>Carrying amount</b>				
At 31 March 2023	129,160	6,255	3,494	138,909
At 31 March 2022	129,160	-	4,000	133,160

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	129,160	129,160

Land and buildings with a carrying amount of £129,160 were revalued at 1st April 2020 by the trustees on an open market value for existing use basis.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £69,160 (2022 - £69,160).

**THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

<hr/>		
<b>13 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	353	1,300
Other debtors	-	80
	<u>353</u>	<u>1,380</u>
<b>14 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	952	873
Trade creditors	389	1,296
Other creditors	1,229	1,857
Accruals and deferred income	200	403
	<u>2,770</u>	<u>4,429</u>

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended		31 March 2023
	£	£	£	£	£	£	£	£
Premises fund	129,160	-	-	129,160	-	-	-	129,160
Heart of England	4,385	-	(1,096)	3,289	-	(1,096)	-	2,193
Hope hub	4,200	-	(150)	4,050	4,320	(4,235)	-	4,135
Coventry Building Society - Rainbows £5	-	3,000	(1,255)	1,745	-	(1,799)	54	-
Coventry Building Society - Rainbows £0	-	7,000	(4,243)	2,757	-	(2,764)	7	-
General Charities Coventry	-	4,000	(2,923)	1,078	4,000	(3,652)	-	1,426
Grant Making Trusts - Awards For All	-	10,000	(8,332)	1,668	10,000	(3,777)	-	7,891
Garfield Weston	-	7,500	(3,491)	4,008	-	(4,008)	-	-
Baron Davenport	-	480	-	480	650	(480)	-	650
Alfred Haynes	-	750	(250)	500	-	(500)	-	-
CB & HH Talyor	-	-	-	-	1,000	(1,000)	-	-
WED Trust	-	-	-	-	500	(280)	-	220
Heart of England	-	-	-	-	1,000	-	-	1,000
	<u>137,745</u>	<u>32,730</u>	<u>(21,740)</u>	<u>148,735</u>	<u>21,470</u>	<u>(23,591)</u>	<u>61</u>	<u>146,675</u>

# THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 15 Restricted funds

(Continued)

#### Description, Nature and Purpose of Restricted Funds

- Premises Fund - to carry out operational activities of the trust.
- Heart of England - grant for purchase a telephone system to enable more remote counselling which includes Wi-Fi in every room & laptops for video sessions.
- Hope Hub - Fund for clients that come direct from the Hope Hub in Coventry for counselling.
- Coventry Building Society - Rainbows £5 - The grant provided bursary funding for Covid related issues affecting clients' mental health.
- Coventry Building Society - Rainbows £0 - The grant provided bursary funding for clients unable to pay anything.
- General Charities Coventry - This funding provided counselling sessions for 18 to 25 year olds who were experiencing anxiety and depression.
- Grant Making Trusts - Awards for all was for counsellor clinical supervision and training costs, professional fees, and volunteer expenses.
- Garfield Weston - to be used for our general core costs.
- Barron Davenport - was our 'Twilight' fund for clients who were aged over 65 years old to provide sessions of counselling at reduced rates.
- Alfred Haynes - was for our 'Bridges' bursary fund for 18 to 25 year olds who were experiencing anxiety and depression.
- CB & HH Talyor - To support clients who have physical, mental or learning disabilities to access counselling at a reduced rate.
- WED Trust - To support clients who have physical, mental or learning disabilities to access counselling at a reduced rate.
- Heart of England - To support clients who have physical, mental or learning disabilities to access counselling at a reduced rate.

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	7,556	131,353	138,909	711	132,449
Current assets/(liabilities)	70,116	12,049	82,165	61,208	16,286
	77,672	143,402	221,074	61,919	148,735
					210,654

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).