

Report of The Trustees and unaudited Financial Statements for the year ended 31st March 2025

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 31ST MARCH 2025

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.

PURPOSE AND ACTIVITIES

Purpose and aims

The main purpose is the provision of professional, accessible and affordable counselling.

The way in which the Charity achieves this it's purpose:

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

Grant making

No grants were made in the year under review.

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.

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 wellbeing, to enable healthier relationships and to remove the 'not good' of feeling alone.

Our Agency 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. We also provide supervision to counsellors who are external to The Light House, which provides an extra source of income to the Agency.

The Light House is able to see clients who require counselling support for a wide range of issues, including, but not limited to anxiety, depression, stress, trauma, abuse of all kinds, bereavement, loss and relationship issue, which also includes couples.

We aim to provide a very high standard of professionalism and expertise in our counselling practice. Regular Clinical Supervision is a requirement for all counsellors by their respective professional bodies, such as BACP, ACC and UKCP. All Light House counsellors have regular monthly clinical supervision, both as a requirement and also as a commitment to continue to maintain ethical and safe practice.

The demand for our service throughout this financial year continued to be high, which is due in part to being a long established charity in Coventry since 1986 and being known as a counselling service that is both professional and affordable. Both in-person counselling and online sessions are something that we have continued to provide, to ensure the service is accessible to all.

VOLUNTEERS

The Trustees would once again like to express our most grateful thanks to the Counselling Staff, Fund Raiser, 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. Without our Volunteers The Light House would not be able to see as many clients each year, as we currently do. Our volunteers are the life blood of our charity and we would not function

well without them. Additional funding allows us to provide a bursary to those clients who would struggle to access counselling elsewhere, due to their inability to pay. Gaining funding to cover our core costs continues to be very challenging, but essential to our continued existence as a counselling service.

ACHIEVEMENTS AND PERFORMANCE

During the year to 31 March 2025 the following client numbers were served. Equivalent 2023-24 figures in are in brackets where available.

243 (237) initial assessment interviews were carried out, of which 21 were couples, with 241 individuals and 20 couples going on to receive counselling. This is in addition to those continuing to receive counselling from the previous year making a total of 340 clients counselled.

The employment status and household income of clients is as shown below, resulting in many of them being unable to pay the minimum requested fee of £20 per session.

Employment Status			
	24/25	23/24	
Full time paid employment	110	32%	34%
Unemployed not looking for work	53	16%	14%
Part-time paid employment	51	15%	15%
Unemployed looking for work	29	9%	8%
Retired	27	8%	8%
Self Employed	17	5%	7%
Student - not employed	17	5%	6%
Homemaker	12	4%	3%
Voluntary/Missional Work	12	4%	2%
Student - Casual part time employment	6	2%	2%
Casual employment	5	1%	1%
Unanswered	1	0%	
	340		

Household Income			
	24/25	23/24	
Up to £10,000	89	26%	29%
£10,001 - £15,000	51	15%	11%
£15,001 - £20,000	25	7%	9%
£20,001 - £25,000	27	8%	9%
£25,001 - £30,000	35	10%	9%
£30,001 - £35,000	29	9%	8%
£35,001 - £40,000	19	6%	4%
£40,001 - £45,000	8	2%	2%
£45,001 - £50,000+	54	16%	17%
Unanswered	3	1%	1%
	340		

Clients on 1 or more benefits			
	24/25	23/24	
No	218	64%	65%
Yes	121	36%	34%
unanswered	1	0%	1%
Total	340		

Additionally, those clients in receipt of benefits were as shown to the left.

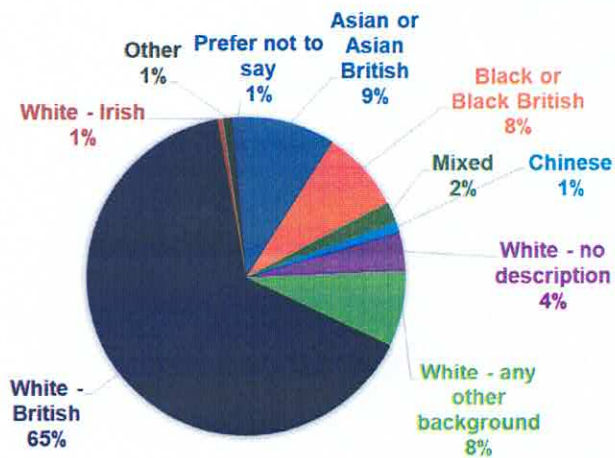
A counselling session at The Light House costs £45, inclusive of all organisation costs. The Light House needs to meet the deficit in funding for any client fee that falls short of the £45 it costs us to provide. Many of our clients are unable to cover the full cost of their counselling sessions. One way we aim to continue to enable people with limited financial resources to receive our support is by using bursary funding that has been sought for specific areas. Current examples include retirees, (Twilight), 18–25-year-olds (Bridges) and those with a disability (Pathlight). These Bursaries are a way by which a client can pay £5 per session for 6-8 sessions rather than our minimum £20 session fee.

Another means by which we can support clients who are struggling financially is via The Light House Support fund. This is a fund that is made up of grants and donations and enables Light House to offer reduced cost counselling to those in need who may not qualify for a bursary or perhaps still require

counselling support after their bursary funding has ended. 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. We continue to believe that good mental, emotional and relational health should not be the privilege of those who are not financially compromised.

Light House assessment interviews are carried out by members of the staff counselling team 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 also impact on the client’s ability to benefit from counselling. 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.

The Agency continues to work with all communities in the area, and although the majority of clients (65%) still fall into the ‘White/White British’ category, a full breakdown by ethnicity is as shown.



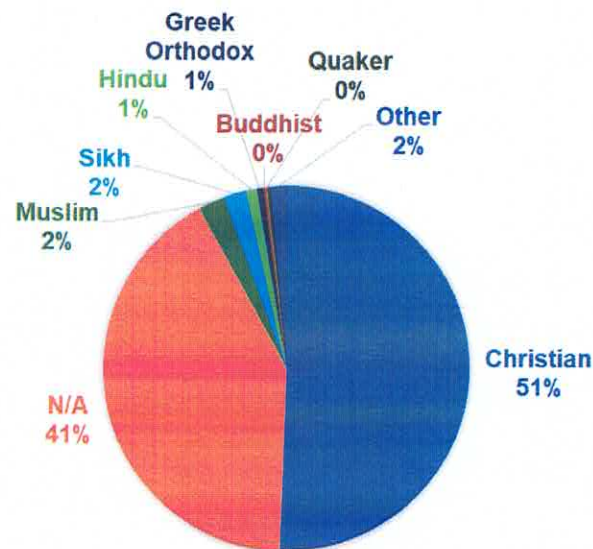
Gender			
		24/25	23/24
Female	209	61%	61%
Male	129	38%	37%
Prefer not to say	2	1%	2%
	340		

The Light House is pleased to note that many men are now more comfortable in accessing counselling to help resolve some of the issues they face as evidenced in this table.

With regard to age, the largest group still fall within the 18-24 and 25-29 year old categories. Coventry is very much a University town, with both Coventry & Warwick universities within the city of Coventry which may well explain this situation, with students struggling to cope with the pressures of study, managing finances and being away from home, all of which were impacting on their mental health.

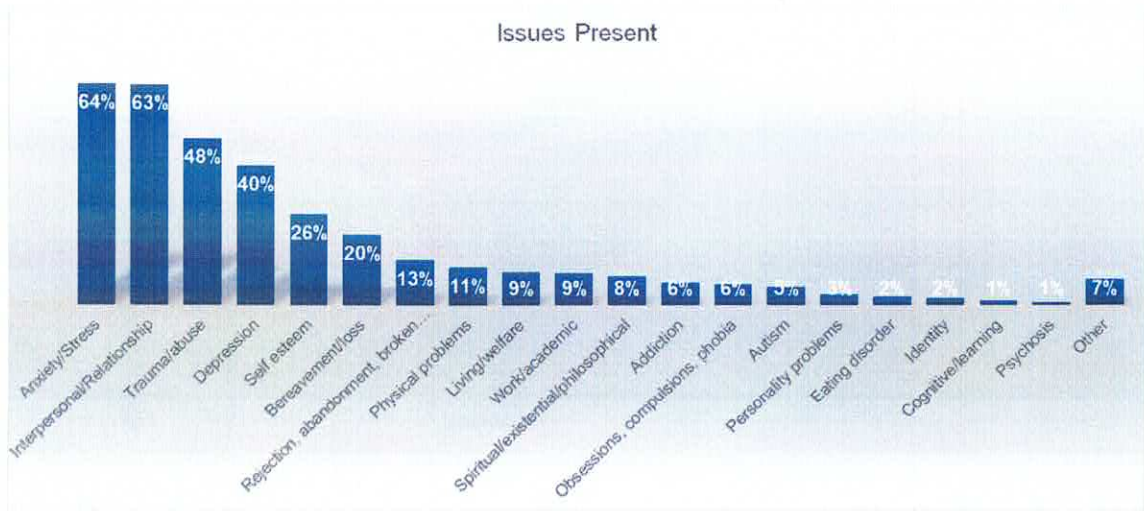
Age Bracket			
		24/25	23/24
17	1	0%	0%
18-24	59	17%	18%
25-29	51	15%	15%
30-34	41	12%	13%
35-39	41	12%	12%
40-44	24	7%	9%
45-49	30	9%	8%
50-54	33	10%	6%
55-59	17	5%	7%
60-64	17	5%	5%
65-69	10	3%	2%
70-74	4	1%	2%
75+	12	4%	2%
	340		

Although 51% of The Light House clients report to be of Christian faith, we are encouraged that those of other faiths and none make up almost half of our client base.



It is perhaps worthy of note that 80% of Light House clients report that they have received support from no other services, whilst only 4% have received support from Social Services, 3% from Community Mental Health, 1% each from Mind and CGL, with 11% from others and 1% having not answered the question.

Of the Issues present in clients, Anxiety/Stress and Interpersonal/Relationship issues stand out at the top with the full breakdown of Issues shown below. 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.



Of the 184 clients who ended counselling during the year the following feedback was received from all or a subset of clients.

Outcomes			
		24/25	23/24
Resolution of all relevant (Mutual)	80	43%	43%
Resolution of some, not all (Mutual)	57	31%	25%
Problems unresolved (Counsellor decision)	17	9%	5%
Problem unresolved wellbeing improved	13	7%	10%
Problems unresolved (client decision)	12	7%	15%
not answered	2	1%	0%
Referred to another service	2	1%	0%
n/a	1	1%	1%
	184		

Has your involvement with The Light House reduced the need to access NHS services for Mental/emotional health

Yes	35	76%
No	11	24%
	46	

I received the help that mattered to me

		24/25	23/24
Strongly agree	68	70%	86%
Agree	26	27%	11%
Disagree/Agree	2	2%	1%
Disagree	0	0%	0%
Strongly disagree	1	1%	1%
	97		

Below are some of the comments received from clients ending their counselling.

Welcomed and felt at ease. Everything explained clearly and the procedures.

Still have a lot of traumas to work through and issues

I have been diabetic for over 22 years it has only got worse, never improved for long. Along with that I have other issues a long side diabetes. Been going through Peri menopause last 5/6 years

Welcomed brilliantly by staff

My counsellor has been absolutely brilliant and supportive and fantastic

No need to access other NHS services

The nhs give absolutely no help at all even when asked

very clear and effective communication

My relationship has significantly improved and in a much better place emotionally.

The sessions have helped me address the helplessness I have felt in some situations.

I have used mental health counselling services but this has been more helpful.

My counsellor asked helpful and insightful questions that allowed me to reflect and process difficult issues. I have found a new stability in my emotions and relationships that has been tested. She listened to me and helped me to summarise and direct my thoughts and feelings.

was very welcomed and well informed of the process.

My counsellor helped me realise I can only control my actions and not those of others and how to deal with them appropriately.

The following is a typical story of a client receiving counselling at the Light House –

"I came to The Light House as I felt so low. I was in an abusive/controlling relationship and was crying all the time, I felt like there was no way out. Then I lost my mother and I have never felt so low. My daughter kept me going, but inside I felt like I was dying and unable to grieve the loss of my mother because of the abuse I was being put through. Since I came for counselling I felt I could open up and talk without feeling ashamed, I could talk about things I felt too embarrassed to tell friends and family. I've realised how to break free from toxic relationships and break the cycle I have been in for many years due to childhood trauma. Physically and emotionally I feel so much better and have been able to grieve the loss of my mother and find myself again being free from abuse and finding some self-love/respect that had been lost."

Other Activities & Information

A talk on managing stress was given to the local community within the Two Tone village on Ball Hill in Coventry. A volunteer BBQ was held to express our thanks to the Light House Volunteers for their commitment which so greatly supports the work of the Light House. Two training seminars were held for volunteer and staff counsellors; one in conjunction with Relate and Haven, and one on infant loss.

We extend our grateful thanks to the Grant Making Trusts that have supported The Light House during this financial year.

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 22 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.



Charity registration number 1064132 (England and Wales)

Company registration number 3236785

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Banks Martin Mason Heather Howell James Rose Shirene Agbelusi
Charity number (England and Wales)	1064132
Company number	3236785
Principal address	1A Argyll Street Coventry West Midlands CV2 4FJ
Registered office	1A Argyll Street Coventry West Midlands CV2 4FJ
Independent examiner	Amanda Asbury FCCA 16 Emily Allen Road Coventry CV6 2PN

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

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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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

A L Asbury
A L Asbury (Dec 12, 2025 08:24:51 GMT)
Amanda Asbury FCCA
16 Emily Allen Road
Coventry
CV6 2PN

12/12/25
Date

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	124,166	14,000	138,166	98,871	19,291	118,162
Other trading activities	4	208	-	208	-	-	-
Investments	5	124	-	124	155	-	155
Other income	6	12,963	-	12,963	9,550	-	9,550
Total income		<u>137,461</u>	<u>14,000</u>	<u>151,461</u>	<u>108,576</u>	<u>19,291</u>	<u>127,867</u>
Expenditure on:							
Raising funds	7	16,425	-	16,425	15,046	-	15,046
Charitable activities	8	112,834	20,365	133,199	120,218	21,021	141,239
Total expenditure		<u>129,259</u>	<u>20,365</u>	<u>149,624</u>	<u>135,264</u>	<u>21,021</u>	<u>156,285</u>
Net income/(expenditure) and movement in funds		8,202	(6,365)	1,837	(26,688)	(1,730)	(28,418)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>47,711</u>	<u>144,945</u>	<u>192,656</u>	<u>74,399</u>	<u>146,675</u>	<u>221,074</u>
Fund balances at 31 March 2025		<u>55,913</u>	<u>138,580</u>	<u>194,493</u>	<u>47,711</u>	<u>144,945</u>	<u>192,656</u>

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

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		134,586		136,748
Current assets					
Debtors	14	301		780	
Cash at bank and in hand		62,827		59,167	
		<u>63,128</u>		<u>59,947</u>	
Creditors: amounts falling due within one year	15	<u>(3,221)</u>		<u>(4,039)</u>	
Net current assets			59,907		55,908
Total assets less current liabilities			<u>194,493</u>		<u>192,656</u>
The funds of the charity					
Restricted income funds	17		138,580		144,945
Unrestricted funds	18		55,913		47,711
			<u>194,493</u>		<u>192,656</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges 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 11/12/22

John Banks
John Banks (Dec 11, 2022 12:49:52 GMT+0)
John Banks
Trustee

James Rose
James Rose (Dec 11, 2022 12:50:24 GMT+0)
James Rose
Trustee

Company registration number 3236785 (England and Wales)

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, [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 or grantors 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 2025

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 2025

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 2025

3 Donations, legacies & activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	51,192	-	51,192	29,454	120	29,574
Grants received	60,117	14,000	74,117	57,786	19,171	76,957
Membership fees	3,890	-	3,890	5,340	-	5,340
Rental Income	420	-	420	-	-	-
Gift aid	2,896	-	2,896	3,327	-	3,327
Work for other organisations	5,651	-	5,651	2,964	-	2,964
	<u>124,166</u>	<u>14,000</u>	<u>138,166</u>	<u>98,871</u>	<u>19,291</u>	<u>118,162</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>208</u>	<u>-</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>124</u>	<u>155</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sundry expenses	7,963	4,550
Employers allowance	5,000	5,000
	<u>12,963</u>	<u>9,550</u>

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	-	177
Staff costs	16,425	14,869
	<u>16,425</u>	<u>15,046</u>

8 Expenditure on charitable activities

	Counselling & support services 2025 £	Counselling & support services 2024 £
Direct costs		
Staff costs	103,623	98,238
Depreciation and impairment	2,162	3,257
Membership fees	2,446	2,689
Supervision & training	4,024	6,145
Catering	614	721
Volunteer expenses	1,636	1,513
Insurance	1,937	1,714
Repairs & renewals	2,748	10,088
Utilities	4,567	5,662
Rates & water	1,386	1,016
Office & admin costs	2,437	3,602
Telephone, internet & IT	2,335	2,182
Health & safety	490	1,747
Professional fees	-	161
Sundry costs	1,578	1,119
Bank Charges	1,216	1,285
	<u>133,199</u>	<u>141,139</u>
Share of support and governance costs (see note 9)		
Governance	-	100
	<u>133,199</u>	<u>141,239</u>
Analysis by fund		
Unrestricted funds	112,834	120,218
Restricted funds	20,365	21,021
	<u>133,199</u>	<u>141,239</u>

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	-	100
Analysed between:		
Counselling & support services	-	100

10 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 £15,942 in the year (2024 - £14,521). 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 £945 (2024 - £748).

No payments for benefits or pensions were made to the trustees on the year (2023 - none).

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Manager	1	1
Counsellors	5	5
Administration	3	3
Total	9	9

Employment costs

	2025 £	2024 £
Wages and salaries	113,952	107,214
Social security costs	5,237	5,187
Other pension costs	859	706
	120,048	113,107

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

Remuneration of key management personnel

The remuneration of key management personnel in the year was gross remuneration £32,763 (2024 £29,843), employers national insurance £3,266 (2024 £2,863 and employers pension nil (2024- nil)

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Taxation

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

13 Tangible fixed assets

	Land and property £	Improvements to property £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	129,160	6,950	7,330	143,440
At 31 March 2025	129,160	6,950	7,330	143,440
Depreciation and impairment				
At 1 April 2024	-	1,391	5,302	6,693
Depreciation charged in the year	-	695	1,466	2,161
At 31 March 2025	-	2,086	6,768	8,854
Carrying amount				
At 31 March 2025	129,160	4,864	562	134,586
At 31 March 2024	129,160	5,560	2,028	136,748

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

	2025 £	2024 £
Freehold property	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 2025, 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 (2024 - £69,160).

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	301	780

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	855	1,227
Trade creditors	1,001	1,519
Other creditors	1,165	1,093
Accruals and deferred income	200	200
	<u>3,221</u>	<u>4,039</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>859</u>	<u>706</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Premises fund	129,160	-	-	129,160
Core costs grant	1,097	-	(1,097)	-
William Cadbury	199	-	-	199
Arnold Clark	-	1,000	-	1,000
Heart of England	-	2,000	(2,000)	-
Hope Hub	3,135	-	(640)	2,495
Alfred Hunt	4,000	8,000	(9,930)	2,070
Edward Cadbury	3,000	-	(703)	2,297
General Charities Coventry	1,062	-	(1,062)	-
Cole Charitable Trust	-	1,500	(1,500)	-
Baron Davenport	1,370	-	(810)	560
Alfred Haynes	250	500	-	750
WED Trust	500	-	(500)	-
WPH Trust	65	-	(16)	49
Grace	440	1,000	(1,440)	-
Screwfix	667	-	(667)	-
	<u>144,945</u>	<u>14,000</u>	<u>(20,365)</u>	<u>138,580</u>

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Premises fund	129,160	-	-	129,160
Core costs grant	2,193	-	(1,096)	1,097
William Cadbury	-	1,000	(801)	199
Harry Payne	1,000	-	(1,000)	-
Hope Hub	4,135	121	(1,121)	3,135
Alfred Hunt	-	4,000	-	4,000
Edward Cadbury	-	3,000	-	3,000
General Charities Coventry	1,427	4,000	(4,365)	1,062
Grant Making Trusts - Awards For All	7,890	-	(7,890)	-
Baron Davenport	650	720	-	1,370
Alfred Haynes	-	750	(500)	250
WED Trust	220	500	(220)	500
WPH Trust	-	1,000	(935)	65
Grace	-	500	(60)	440
Screwfix	-	2,700	(2,033)	667
Light House Support Fund	-	1,000	(1,000)	-
	<u>146,675</u>	<u>19,291</u>	<u>(21,021)</u>	<u>144,945</u>

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 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.
- 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.
- William Cadbury - The Bridges Bursary Fund for 18 - 25's. who present with issues of Anxiety, Depression & Stress
- Coventry General Charities - Bridges Bursary
- WPH Trust - Bridges Bursary
- Albert Hunt - Bridges Bursary
- Edward Cadbury - Bridges Bursary
- Alfred Haynes - Bridges Bursary
- Arnold Clarke - Bridges Bursary
- Cole Charitable Trust - to be used for our general core costs.
- Baron Davenport - Twilight Bursary Fund for people over the age of 65 who can have 6 sessions at £5 per session
- Grace Trust - Pathlight Bursary fund for people with a Learning/Physical/Mental Health Disability can have 8 sessions at £5 per session.
- Screwfix grant - Grant for repairs to the building.
- Light House Support Fund - used to support clients who are unable to pay for sessions

18 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	47,711	137,461	(129,259)	55,913

THE LIGHT HOUSE (CHRISTIAN CARE MINISTRY) TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	74,399	108,576	(135,264)	47,711

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	5,426	129,160	134,586
Current assets/(liabilities)	50,487	9,420	59,907
	<u>55,913</u>	<u>138,580</u>	<u>194,493</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	6,491	130,257	136,748
Current assets/(liabilities)	41,220	14,688	55,908
	<u>47,711</u>	<u>144,945</u>	<u>192,656</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).