

LIVERPOOL LIGHTHOUSE LIMITED

England & Wales · Charity number 1077293

Details

Other names	BISTRO LIGHT, HARMONIZE, KALEIDOSCOPE, LIGHTHOUSE ARTS BUSINESS SUPPORT, LIGHTHOUSE FURNITURE OUTLET
Status	Registered
Legal form	Charitable company
Company number	03689784
Registered	1999-09-07
Register	View on the Charity Commission register

Contact

Address	Liverpool Lighthouse Oakfield Road Walton Liverpool L4 0UF
Phone	01514762342
Email	info@liverpoolighthouse.com
Website	www.liverpoolighthouse.com

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS OF LIVERPOOL AND IN PARTICULAR WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING TO: 1. ADVANCE EDUCATION AND TRAINING INCLUDING EDUCATION THROUGH THE MEDIUM OF MUSIC, DANCE, DRAMA, ARTS, CULTURE, AND THE ENVIRONMENT; 2. ADVANCE THE CHRISTIAN RELIGION AND THE PROPAGATION OF THE CHRISTIAN GOSPEL BY DEMONSTRATING THE CHRISTIAN FAITH THROUGH PRACTICAL HELP TO THOSE MOST VULNERABLE IN THE COMMUNITY INCLUDING THOSE WHO ARE HOMELESS, CHILDREN, YOUNG PEOPLE, THE SICK AND ELDERLY; 3 ASSISTING PEOPLE WHO ARE UNEMPLOYED BY THE PROVISION OF TRAINING, SUPPORT AND ASSISTANCE WITH THE OBJECT OF ENABLING SUCH PEOPLE OBTAIN GAINFUL EMPLOYMENT AND IMPROVE THEIR CONDITIONS OF LIFE; 2. ADVANCE THE CHRISTIAN RELIGION AND THE PROPAGATION OF THE CHRISTIAN GOSPEL BY DEMONSTRATING THE CHRISTIAN FAITH THROUGH PRACTICAL HELP TO THOSE MOST VULNERABLE IN THE COMMUNITY INCLUDING THOSE WHO ARE HOMELESS, CHILDREN, YOUNG PEOPLE, THE SICK AND ELDERLY; 3 ASSISTING PEOPLE WHO ARE UNEMPLOYED BY THE PROVISION OF TRAINING, SUPPORT AND ASSISTANCE WITH THE OBJECT OF ENABLING SUCH PEOPLE OBTAIN GAINFUL EMPLOYMENT AND IMPROVE THEIR CONDITIONS OF LIFE: 4. TO CREATE, PROVIDE, IMPROVE, MAINTAIN, AND OWN OPEN SPACES, WOODLANDS AND FORESTS FOR THE BENEFIT OF THE PUBLIC TO BE USED AS AREAS OF FORMAL RECREATION, EDUCATION, PLAY, SPORT OR OTHER LEISURE TIME ACTIVITIES AND FOR ANY OTHER PURPOSE CONSISTENT WITH THE OBJECT AND FOR THE BENEFIT OF THE COMMUNITY.

Activities: Liverpool Lighthouse Limited, based in Anfield Liverpool, is becoming a nationally recognised Urban Gospel Arts Centre. We also demonstrate the Christian faith through practical help to those most vulnerable in the community, including homeless people, children, young people, excluded groups and the elderly.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LIVERPOOL
- Halton
- Knowsley
- Liverpool City
- Sefton
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£708,544	£786,650	£783,083	17
2024-03-31	£656,057	£689,217	£861,189	20
2023-03-31	£623,623	£643,539	£894,349	21
2022-03-31	£545,906	£557,877	£914,265	20
2021-03-31	£415,646	£375,614	-	-

Trustees

Name	Role	Appointed
Adebola Sadiku		2020-09-17
Anthony Osanyinlusi		2016-09-27
Francis Bauchwitz Hesketh		2018-09-20
HELEN HAWLEY		
JOHN MANWELL		
Jean Alfred Levene		2021-09-29
Muyiwa Olarewaju OBE		2025-01-29
Pastor Ayodeji Olufolahan Olaoye		2018-09-20
REV DR TANIDABI OMIDEYI PHD		

LIVERPOOL LIGHTHOUSE LIMITED

England & Wales - Charity number 1077293

Accounts

LIVERPOOL LIGHTHOUSE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity registration number 1077293

Company registration number 3689784 (England and Wales)

LIVERPOOL LIGHTHOUSE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Sadiku Mrs H J Hawley Mr F Hesketh Mr J D Manwell Pastor A O Olaoye Dr T Omidoyi Mr A Osanyinlusi Ms J A Levene
Secretary	Ms A Fasina-Thomas
Charity number (England and Wales)	1077293
Company number	3689784
Registered office	Oakfield Road Anfield Liverpool Merseyside L4 0UE
Independent examiner	P Buck FCA, DChA Champion TLL Limited 7-9 Station Road Preston Lancashire PR4 6SN

LIVERPOOL LIGHTHOUSE LIMITED

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LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

Our charitable Objects focus during the year

To promote any charitable purpose for the benefit of the people of Liverpool but in particular to:-

- Advance education and training including through the medium of music, dance and drama.
- Demonstrate the Christian faith through practical help to those most vulnerable in the community including those who are homeless, children, young people, the sick and elderly.
- Assist people who are unemployed by the provision of training, support and assistance to help them to obtain gainful employment and improve the condition of their lives.

Our strategic goals for 2024/25

In the second year as an Arts Council England National Portfolio Organisation (NPO), our strategic goals were to continue to develop our successful arts for wellbeing and youth provision, to establish an artist development programme for underrepresented artists and to drive the development of the National Gospel Music Centre, taking a national lead in the development of gospel music as a mainstream genre in the UK.

Alongside continued outstanding delivery in core programmes; community, youth, creative health and National Gospel Music Centre, a key focus for 2024/25 involved steps towards a more sustainable financial model for the organisation.

Overarching goals 2024/25:

Community: Goals for this year included transitioning to a Community Café style model to provide greater potential for income generation whilst continuing to provide an excellent and impactful creative wellbeing programme, support services and better utilisation of space and resources within the building.

Creative Health: To further the reach of Best for Baby Revolution verbatim performance (on childbirth in the asylum system) through creating a film adaptation with training resources for undergraduate midwives and advocate for them to be embedded in local universities and hospitals. Alongside, to mature partnerships within the NHS and Local Authority to identify opportunities for further work with the aim of establishing a sustainable model of Creative Health and Advocacy.

National Gospel Music Centre: To continue to develop and establish the National Gospel Music Centre, with its associated programmes; Liverpool Gospel Music Festival 2024/25, Gospel Music into Schools, Liverpool Lighthouse Choirs, Artist Development and Gospel Music Heritage project.

Youth: Whilst maintaining an excellent youth music programme, to develop and grow Gospel Music into Schools and to pivot from performing arts programmes to focus on addressing the literacy gap for children from the most deprived backgrounds. To develop a programme that encourages imagination and joy in stories, to create the greatest impact in reading for pleasure and literacy for the most disadvantaged children.

Venue: To better make use of the resource of the building, exploring long-term tenants, increasing hire costings and sales and expanding and diversifying hires.

Partnerships: To develop stronger and more extensive partnerships in health and education and to develop and maintain national and international partnerships in gospel music.

Public benefit

The trustees are satisfied that the charity is benefitting the people of the city of Liverpool in many ways.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Report of activities in 2024/25

Community

Creative Wellbeing Programme: 160 sessions with 1016 attendances:

Operating over three days a week, the Creative Wellbeing programme is a central pillar of work. It delivers positive mental health and wellbeing as well as providing an 'anchor' for participants engaging across all community focused work. In September 2024 the Creative Café was launched, basing the programme in the café spaces, including sewing, craft, singing, cooking, cake-decorating, nature and songwriting.

An independent researcher from Liverpool University (January-March 2025) investigated the impact of Lighthouse Community programmes:

- 82% of 106 participants said they felt well connected, supported and cared about
- 81% felt respected, worthwhile and felt like they were achieving their goals
- 87% felt positive or very positive about themselves
- 81% reported improved skills for wellbeing, such as confidence, communication and assertiveness
- 89% felt better connected and supported as a result of the programme

Feedback shared through focus groups, interviews and surveys that help to build a broader picture of impact for the programme:

"When we came over to UK, joining the programme it has helped me mentally, as we were very isolated so joining the community, it has helped me a lot through my stress and the worries, thinking about my family back home in Syria, so I was not feeling lonely after coming."

"Create Art was very beneficial for me as obviously we all have stress and can't let it out to everyone and don't discuss it much but through the art, we could get it out and put it on paper, and that was really good."

"It's made a difference otherwise I would be just sitting here and doing nothing. It got me out of my house, it has made a difference. I've met loads of people, met new friends and I'm doing a lot more. I love coming in on a Tuesday, coming here has definitely improved my mental health. I look forward to it every week. I find it has helped a little bit at home as I focus on other things now rather than trivial things, I won't nit-pick at the kids when they haven't done nothing and it's just me."

Practical support: 542 sessions with 2961 attendances

Alongside the creative wellbeing programme, a robust offer of practical support was delivered to maximise mental health and wellbeing outcomes, including free hot meals, food pantry, ESOL and advice and support from our Welfare and Wellbeing team and external partners.

Practical support is essential due to the vulnerabilities experienced by participants:

- 54% from vulnerable migrant backgrounds
- 16% have a disability
- 86% live in the 10% most high deprivation postcodes according to the IMD-2019
- 93% live in the 30% most high deprivation postcodes
- 30% are over 60

10 events were delivered for the local community with 811 attendances, including Cosy Homes Café to combat energy poverty and partnership events with the local Primary Care Network on Breast Cancer awareness and vaccinations.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Arts for Health

When You Know – Childbirth in the Asylum System: 68 sessions and 1008 engagements

At the start of 2024/25, work in Creative Health was centred on one trail-blazing programme, When You Know – Childbirth in the Asylum System. This was based on a previous, highly successful and impactful Liverpool Lighthouse project, delivered as part of the Best for Baby Too improvement collaborative. This involved a theatre- work with the voices of perinatal asylum seekers at the heart of the creative process, driving the creation and performance of the work as 'Creative Influencers'. The show was so impactful, as it addressed a shocking health inequality, that it was commissioned by the NHS to be adapted as a film and training resource for midwives in Merseyside.

In September 2024 the film was launched to an invited audience of health professionals, decision makers, commissioners and change makers. The film was quickly recognised for its potential by NHS leaders and attracted a national audience, including roll out onto the national NHS Race and Health Observatory platform and the Health Inequalities Hub on the Royal College of GPs website. The work also received the 2025 North West Coast Research and Innovation Award for Patient and Public Involvement and Engagement and sparked several meetings in the Houses of Commons and on national NHS platforms, which are leading to national changes in policy and practice in government departments and the NHS on issues as diverse as the housing of pregnant migrants and addressing barriers to accessing pharmacy services.

ReCITE and Community Champions: 81 sessions with 738 attendances

Expanding Creative Health work, a new 12-month action research project (ReCITE) was launched to research, innovate and measure impact on the underrepresentation of Pertussis (whooping cough) immunisation of women in the asylum system and of women with English as an additional language. Co-led by researchers, health professionals and Creative Influencers (lived experience leaders trained in Creative Advocacy), the initial research phase this year has already generated results which challenge prevailing wisdom and is likely to have local and national significance.

A catalyst in the developing relationship with Public Health has been the privilege of being appointed as a 'Community Champion' for three years to address barriers experienced by vulnerable communities in accessing public health interventions.

Jewels – Women in Addiction: 39 sessions with 147 attendances

Jewels is a drop-in support programme for women experiencing addiction and homelessness with scheduled creative wellbeing activities and residencies to support recovery. This year focused on the weekly drop-in service.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

National Gospel Music Centre

It has been an outstanding year for the development of the National Gospel Music Centre despite the necessity and challenge of postponing the festival. There have been important steps forward towards UK gospel music receiving attention and investment it needs to grow into the UK mainstream music industry.

Liverpool Gospel Music Festival

The second Liverpool Gospel Music Festival was scheduled to take place in September 2024. It was deemed unfeasible following the devastating, racist, civil unrest throughout the summer of 2024. With Liverpool being a flashpoint and due to the negative impact on audience confidence and inflated security costs, the Festival was postponed to May 2025 and moved into an indoor venue in North Liverpool.

Liverpool City Council provided St George's Hall, the iconic venue in central Liverpool, for a Christmas Gospel Music event and festival fundraiser. It brought together over 100 performers from 7 different gospel choirs to create a joyful experience for a sell-out audience of 600. A donation from LFC enabled the ring fencing of 50 tickets for the local North Liverpool community who would not otherwise have been able to afford to attend, in line with our commitment to expanding arts and cultural opportunities for underserved North Liverpool communities.

Gospel Music into Schools (GMiS): 3 schools with 16 sessions and 489 attendances

GMiS is a six-week programme with secondary school pupils who learn several gospel songs which they perform to their year group and invited audience. It aims to deliver a music-led exploration of the history and contribution of gospel music to popular music culture, and to celebrate the contributions and cultural heritage of Black communities. Developed in 2023, the programme is being rolled out across all secondary schools in Liverpool, with three schools this year. An exciting development was the Rock School licensing the programme for national distribution.

Peer feedback includes:

"This project has enhanced our students' oracy skills, boosted their confidence, widened their musical knowledge, and given them multiple opportunities to perform live on stage."

Head of Music, West Derby School

"We had the most amazing concert today with Anu and the gospel group. The group performed 4 songs and the parents and audience absolutely loved it!! It was fantastic!! Then we had some solo performers and our school band perform some songs. A lovely event, thank you so much for helping us to make that happen." Music Teacher

"Thank you again to Anu for a fantastic experience for our young people - Anu's energy was infectious and the kids have really discovered Gospel music through her hard work and passion." Curriculum Leader of Music, North Liverpool Academy

"I thought it was amazing. Absolutely blown away. The performance was fabulous and the boys were completely hooked." Music Teacher

Gospel Music Artist Development: 240 individual artists

A development programme for gospel music artists ran from December 2024-May 2025.

There were 2 development day events comprising of workshops led by experienced and successful industry professionals and artists, and a showcase for performers to play for an audience of professionals and peers. 2 artists were subsequently offered places to perform at the Liverpool Gospel Music Festival and 2 have gone on to release music crediting the artist development programme for helping them. The workshops were extremely well received and received a lot of positive feedback.

- 100% strongly agreed that attending had improved their confidence.
- 57% strongly agreed and 29% agreed that it helped improve their artistic skills
- 86% strongly agreed and 14% agreed they would come to something like this again
- 71% strongly agreed and 29% agreed it opened their mind to new possibilities
- 86% strongly agreed and 14% agreed it helped them gain new insight or knowledge
- 86% strongly agreed and 14% agreed it connected them with other people in my field
- 80% strongly agreed it opened up new opportunities for them
- 86% strongly agreed and 14% agreed it felt relevant to them
- 67% strongly agreed and 33% agreed it contributed to the development of their arts practice or business.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

"I had such a rewarding experience at the Liverpool Gospel Music Festival Artist Development Program hosted by the inspiring Festival director herself Anu Omideyi at the Liverpool Lighthouse. It was such an honor to be in the same room and listen to some industry expert and legends (if I do say so myself) whose achievements precedes them; @aycemusic @fardawizdom @mskarengibson and @anuomideyi who shared their wealth of industry knowledge, helping artists like myself gain insight into navigating the UK music industry. We also had the opportunity to get first hand info from Becky Ayres on the forthcoming @liverpoolsoundcity festival, and an invitation to the prestigious Sound City conference."

"What a fantastic way to begin the month! I gained a lot of knowledge from this group of outstanding leaders. Thank you so much for giving us the chance to attend."

"Thanks for hosting me Liverpool. My entire Saturday was spent learning and unlearning under the tutelage of Liverpool Lighthouse Artist Development program, organised by Auntie Anu Omideyi. I will have to tell a story about this cos it was a lot of learnings. I love the fact that Liverpool Lighthouse brought every aspect of the program from the gospel music perspective cos most singers started from church... 'init?' I could relate with the topics as they resonate well with my music journey. As a gospel singer, you need to balance the anointing with the development of your skills both technical and business side of music. I am glad God chose Anu Omideyi to bridge this gap in our generation."

There were also 4 performance opportunities at Liverpool Gospel Music Festival, to support artists in growing their audiences and gaining performance experience.

Liverpool Lighthouse Choirs: Lighthouse Choir, Love and Joy Gospel Choir and Liverpool Youth Gospel Choir
624 attendances at rehearsals across 57 sessions in adult choirs and 321 attendances at 21 sessions in Youth Choir.
1830 audience in total across 9 live events with many millions for broadcast performances.

Led by an award-winning choir director and gospel artist, the choirs aim to actively develop skills including vocal skills, interpretation, songwriting and musicality, along with an appreciation and understanding of the heritage of gospel music. They also aim to develop talented musicians into choir directors of the future through opportunities, training and mentoring.

The choirs have local, regional and in some cases national reputation, bringing incredible opportunities for performance. This includes in the past 12 months, broadcast appearances on the live Comic Relief main show, the National Lottery New Year's Eve show and two separate recordings for Songs of Praise, alongside a host of more local performance opportunities across Merseyside for audiences from 100-600.

Feedback from the choirs includes:

"On appearance and first impressions I probably look like a very confident person, but inside there's always a little voice telling me I look stupid, or I'm not good enough. Lighthouse Choir has been a really safe place to actually learn and develop that self-confidence and that's a little bit more than something at surface, that's a deep down self-confidence that grows with every performance due to the hard work we are encouraged to do. Lighthouse is a wonderfully trusting environment, where everybody joins together to help us achieve that one common goal, to look and sound amazing on stage. I've done things with Lighthouse that I never in 1 million years believed that I could do, like performing in front of 12000 people at Wembley or performing live in TV or just generally performing our smaller gigs as well. I feel amazing doing it." Lighthouse Choir member

"There's not really a language barrier with gospel music, because it's really just about the soul and the feeling. And that's what I love about it, because it's all a community." Youth Choir member

"At the start I didn't really know what gospel music was, but then when I started going I really enjoyed it. Especially because, like, I got to sing with my friends." Youth Choir member

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

National and International Development:

One of the most exciting elements of the 2024/25 year for the National Gospel Music Centre has been the progress in national and international partnerships. GMIA (Gospel Music Industry Alliance) and Liverpool Lighthouse partnered to launch the Gospel Music Hall of Fame heritage project to preserve and curate the heritage of gospel music in the UK. National Gospel Music Centre Director began to make international links with gospel music professionals, organisations and networks, particularly in the USA and Nigeria. This is to understand and inform next steps for UK gospel music development and how international opportunities can be leveraged to grow the UK gospel music industry.

Youth: 659 sessions 4329 attendances

Storytime Café: 6 sessions with 56 attendances (Feb – March 2025)

This year saw a shift in the youth programme from performing arts to a story and literacy focus. Storytime Cafe enhances literacy through the joy of story and reading for pleasure, with the most disadvantaged children, who are not meeting expected levels of literacy. Building on best practice models with impressive impact (Grimm & Co, 826 Valencia), a pilot afterschool programme with a local primary school began in February.

Young Creative Lighthouse 14 sessions with 108 attendances

A decision was made to close the after-school drama and performing arts clubs at the end of May, which had not had dedicated funding for over 2 years. The performing arts holiday clubs in 2024 offered 31 sessions with 600 attendances and music school 108 sessions with 185 attendances.

In Harmony:

The In Harmony partnership with Liverpool Philharmonic flourished this year with the weekly skills development, ensemble playing and termly concerts. 500 sessions and 3380 attendances.

Performances/Concerts:

8 performances and concerts showcased the work of young people with 2093 attending as audience. Concerts included In Harmony, Lighthouse music school and drama performances were from Young Creative Lighthouse.

Wider youth provision was supported by the provision of discounted space and resources to local dance school Jazz it Up, who had 840 attendances over 36 sessions

Artist support and development: 28 sessions attended by 676 artists (not including gospel music artist development programme)

To support artists from backgrounds underrepresented in the arts, the offer of space, resources and mentoring for artists to rehearse and develop new work continued.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Fundraising practices

Partnerships

Partnerships form a crucial part of our efficient and effective running of programmes, helping to bring in expertise, maximise impact and avoid duplication, creating the greatest possible impact with the resources we have available. As well as our long-established community and gospel music partnerships there has been a particular focus on deepening and developing partnerships within healthcare, Public Health and education this year for our community and youth programmes, with the establishment of partnerships with our local Everton and Anfield PCN, Brownlow Health PCN (who have the contract for homelessness in Liverpool and clinic for asylum seekers), Liverpool Public Health, Liverpool School of Tropical Medicine, Liverpool University and Four Oaks Primary School. Our relationships with Cheshire and Merseyside NHS Integrated Care Board and the Liverpool Women's Hospital have continued to develop.

Partnerships have also been a key focus for the National Gospel Music Centre, with national and international partnerships alongside our well-established local partnership with Resonate and the support we have received from Liverpool City Council in the wake of the summer 2024 riots.

Financial Supporters

23 Foundation
Arts Council England
Comic Relief
Feeding Liverpool
Garfield Weston
Henry Smith Charity
JJ Charitable Trust
John Moore's Foundation
Liverpool City Council (Youth and Community Grant, Community Champions, Our Liverpool)
Merseyside Play Action Council
Merseyside Waste and Recycling Authority
Music for All
ReCITE – Liverpool School of Tropical Medicine
Riverside Housing Community Fund
Steve Morgan Foundation
The Eleanor Rathbone Foundation
The Big Give
The Foyle Foundation
The National Lottery Awards for All
The National Lottery Cost of Living Fund
The National Lottery Reaching Communities Fund
University of Liverpool

Financial review

The financial result for the year under review is a deficit on unrestricted funds of £76,103.

Reserves policy

The charity carries out a variety of both long-term and short-term projects. The Trustees have examined the requirements for free reserves, which are those unrestricted reserves not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that currently, given the nature of our work, this should be approximately enough to cover 3 months' worth of unrestricted expenditure which based on these accounts would equate to approximately £140,000 which would give flexibility to cover short-term timing differences for grant claims and adequate working capital for our core costs. There was no available unrestricted cash balance at the year-end. The Trustees have projected a surplus for the coming year and will keep this under regular review as circumstances change.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Investment policy

The Trustees have the power to invest in such assets as they see fit. Surplus funds are invested with both TSB Bank and Unity Trust Bank.

Major risks

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 actively review the major operational and business risks which we face in the form of a risk register and confirm that we have taken appropriate actions to reduce both the likelihood of occurrence and impact.

Plans for future periods

Goals for 2025/26

Community: To nurture the creative wellbeing programme delivered in a creative-café environment to maintain engagement and to enhance practical support with service providers

Creative Health: To further develop the improvement collaborative model with lived experience at its heart through at least two projects. Underpinning this work, to further develop partnerships with Public Health and the NHS as well as involving HEI researchers to demonstrate impact locally and nationally, as a progression towards a sustainable model of Creative Health and Advocacy.

Gospel Music: To continue to establish the National Gospel Music Centre by developing a sustainable growth model for the Liverpool Gospel Music Festival, creating meaningful international highways for gospel music, strengthening the Gospel Music into Schools programme locally and nationally and building sustainable systems within all of the choirs as they grow.

Youth: To expand Story-time Café to double the number of children engaging on a weekly basis and review and refine practice to enhance their progress in reading for pleasure. In addition, to pilot the school's programme and track and evidence the children's reading/literacy progress.

Venue: To focus on diversifying clients and increasing income from building hires and sales and bringing in commercial expertise as well as supporting staff development and training to meet income targets. Additionally, to work towards securing capital development funds to improve the function, sustainability and income potential from the building.

Partnerships: To build on current strategic partnerships and relationships and in particular, to develop strategic relationships to support the community programme locally, creative health locally and nationally and Gospel Music nationally and internationally.

Longer term goals

With the development of specialist practice specifically in the development of the National Gospel Music Centre and in Creative Health, the goals are to raise awareness and change policy and practice nationally while focusing on securing a sustainable future for Lighthouse through commercial income.

Structure, governance and management

The charity is a company limited by guarantee and is governed by the terms in its governing document.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

Mrs A Sadiku
Mrs H J Hawley
Mr F Hesketh
Mr J D Manwell
Pastor A O Olaoye
Dr T Omidoyi
Mr A Osanyinlusi
Ms J A Levene

Recruitment and appointment of trustees

Trustees are appointed in the annual general meeting of the Charity; a meeting may from time to time determine in what rotation any increased or reduced number of directors shall go out of office, and also make the appointments necessary for effecting any such increase in the number of directors.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Management and Employees

The board of trustees have appointed a Chief Operating Officer to head the organisation, accountable to the board and line managed by the chair of board. The COO uses another title of Creative Director, reflecting the strong focus Liverpool Lighthouse places on developing its profile as a community Arts organisation. The COO is supported by a small team of senior managers heading key areas of the organisations works. These are supported by other workers and qualified sessional facilitators to meet project needs. As a voluntary sector organisation, Liverpool Lighthouse continues to value the contribution of its band of volunteers.

Disabled Employees

In accordance with the charity's Equal Opportunity policy, the charity has long established fair employment practice in the recruitment, selection, retention and training of disabled staff.

Policies

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal Opportunities policy
- Volunteers' policy
- Health and Safety policy
- Safeguarding policy
- Safer recruitment policy
- Environmental Policy

Full details of these policies are available from the charity's offices

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Relationship with related parties

Related parties

Liverpool Lighthouse Limited (LLH) receives grants from an associated charity Love and Joy Ministries Limited (LJM), towards running projects which deliver shared objectives for both charities. Also the property the charity occupies is owned by LJM but utilised by LLH under a long-term lease agreement.

LLH is the sole trustee of another charity called Bright Park (charity number 526085).

LLH, in partnership with LJM, set up a new charity Lighthouse Harmonize Education Trust (LHET) to run a new Free School which opened in 2013.

The four named charities, LLH Ltd, LJM Ltd, LHET and Bright Park together form a group of associated independent charities - LJM Association of Independent Charities.

In the year Liverpool Lighthouse made no payments other than travel expenses to trustees in respect of their role as trustees and made no financial payments to any other connected persons.

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



.....
Dr T Omidoyi
Trustee

Date: 19th December 2025.....

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

I report to the trustees on my examination of the financial statements of Liverpool Lighthouse 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 - matter of concern identified

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I have identified a matter of concern.

Without qualifying my report, I draw attention to the disclosures in the Trustees' report and note 24 to the financial statements concerning the Charity's financial position. As set out therein, the Charity incurred a deficit for the year ended 31 March 2025 and at the balance sheet date had limited unrestricted cash resources, as well as net current liabilities. The trustees have prepared the financial statements on a going concern basis on the grounds that the Charity expects to generate sufficient income to meet its obligations as they fall due. My opinion is not modified in respect of this matter.

I confirm that apart from the matter of concern set out above, 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 confirm that there are 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.

Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date:

LIVERPOOL LIGHTHOUSE 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	247,867	227,386	475,253	191,346	330,654	522,000
Charitable activities	4	229,747	-	229,747	126,602	-	126,602
Other income	5	3,544	-	3,544	7,455	-	7,455
Total income		481,158	227,386	708,544	325,403	330,654	656,057
Expenditure on:							
Charitable activities	6	557,261	229,389	786,650	359,091	330,126	689,217
Total expenditure		557,261	229,389	786,650	359,091	330,126	689,217
Net expenditure and movement in funds		(76,103)	(2,003)	(78,106)	(33,688)	528	(33,160)
Reconciliation of funds:							
Fund balances at 1 April 2024		789,444	71,745	861,189	823,132	71,217	894,349
Fund balances at 31 March 2025		713,341	69,742	783,083	789,444	71,745	861,189

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

LIVERPOOL LIGHTHOUSE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		857,394		898,678
Current assets					
Debtors	13	53,149		55,166	
Investments	14	10,400		-	
Cash at bank and in hand		6,059		46,065	
			69,608		101,231
Creditors: amounts falling due within one year	16	(105,003)		(92,844)	
Net current (liabilities)/assets			(35,395)		8,387
Total assets less current liabilities			821,999		907,065
Creditors: amounts falling due after more than one year	17		(38,916)		(45,876)
Net assets			783,083		861,189
The funds of the charity					
Restricted income funds	18	69,742		71,745	
Unrestricted funds	19	713,341		789,444	
			783,083		861,189

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 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 19th December 2025.....



Dr T Omideti
Trustee

Company registration number 3689784 (England and Wales)

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(119)		68,626
Investing activities					
Purchase of tangible fixed assets		(8,106)		(3,286)	
Proceeds from disposal of investments		(10,400)		-	
Net cash used in investing activities			(18,506)		(3,286)
Financing activities					
Repayment of borrowings		5,000		(1,134)	
Repayment of bank loans		(26,381)		(21,652)	
Net cash used in financing activities			(21,381)		(22,786)
Net (decrease)/increase in cash and cash equivalents			(40,006)		42,554
Cash and cash equivalents at beginning of year			46,065		3,511
Cash and cash equivalents at end of year			6,059		46,065

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Liverpool Lighthouse Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oakfield Road, Anfield, Liverpool, Merseyside, L4 0UE.

1.1 Basis of preparation

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. 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.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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.

LIVERPOOL LIGHTHOUSE 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:

Leasehold improvements	Over useful economic life of 50 years
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	20% on cost

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.

LIVERPOOL LIGHTHOUSE 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.

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	12,368	-	12,368	3,076	-	3,076
Grants	235,499	227,386	462,885	188,270	330,654	518,924
	<u>247,867</u>	<u>227,386</u>	<u>475,253</u>	<u>191,346</u>	<u>330,654</u>	<u>522,000</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Core activities		
Sale of goods	3,659	1,355
Services provided under contract	226,088	119,759
Sales of services by beneficiaries	-	5,488
	<u>229,747</u>	<u>126,602</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>3,544</u>	<u>7,455</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Core activities 2025 £	Core activities 2024 £
Direct costs		
Staff costs	374,366	191,511
Depreciation and impairment	49,389	52,627
Programme expenses	163,520	78,425
Repairs and renewals	2,735	4,426
Light and heat	21,201	15,517
Telephone	2,739	2,349
Rent and rates	44,157	30,426
Property costs	34,668	29,913
Insurance	11,373	10,474
Staff costs	14,128	24,980
Facilitators fees	46,328	69,414
Legal and professional fees	8,226	7,889
Motor expenses	1,600	1,849
Finance costs	8,020	7,999
	<u>782,450</u>	<u>527,799</u>
Share of support and governance costs (see note 7)		
Support	-	151,000
Governance	4,200	10,418
	<u>786,650</u>	<u>689,217</u>
Analysis by fund		
Unrestricted funds - general	557,261	359,091
Restricted funds	229,389	330,126
	<u>786,650</u>	<u>689,217</u>

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	-	151,000
Governance costs	4,200	10,418
	<u>4,200</u>	<u>161,418</u>
Analysed between:		
Core activities	<u>4,200</u>	<u>161,418</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	4,200	10,418
Depreciation of owned tangible fixed assets	49,389	52,627
	<u> </u>	<u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	17	20
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	374,366	342,511
	<u> </u>	<u> </u>

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Leasehold improvements £	Office equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2024	1,677,143	219,740	176,581	6,000	2,079,464
Additions	-	5,492	2,614	-	8,106
At 31 March 2025	1,677,143	225,232	179,195	6,000	2,087,570
Depreciation and impairment					
At 1 April 2024	834,602	172,319	169,270	4,596	1,180,787
Depreciation charged in the year	33,543	12,501	2,145	1,200	49,389
At 31 March 2025	868,145	184,820	171,415	5,796	1,230,176
Carrying amount					
At 31 March 2025	808,998	40,412	7,780	204	857,394
At 31 March 2024	842,541	47,422	7,311	1,404	898,678

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	31,071	36,712
Prepayments and accrued income	22,078	18,454
	53,149	55,166

14 Current asset investments

	2025 £	2024 £
Listed investments	10,400	-

15 Loans and overdrafts

	2025 £	2024 £
Bank loans	20,209	46,590
Loans from fellow group undertakings	30,520	25,520
	50,729	72,110
Payable within one year	11,813	26,234
Payable after one year	38,916	45,876

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	15	11,813	26,234
Other taxation and social security		43,661	20,377
Trade creditors		41,581	34,907
Amounts owed to fellow group undertakings		2,260	2,200
Other creditors		1,488	2,734
Accruals and deferred income		4,200	6,392
		<u>105,003</u>	<u>92,844</u>

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	8,396	20,356
Other borrowings		30,520	25,520
		<u>38,916</u>	<u>45,876</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 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 £
Other small grants	7,426	2,600	(10,026)	-
National Lottery	15,218	47,713	(62,931)	-
University of Liverpool	-	20,066	(20,066)	-
Merseyside Pay Action Council	2,000	1,700	(3,700)	-
LCC CRG	-	5,000	(5,000)	-
St Helens MBC	-	1,760	(1,760)	-
Sutton Croft Ltd - Liverpool HAF	3,500	12,982	(16,482)	-
Community Foundations for Lancashire	-	1,500	(1,500)	-
Citizens Advice	-	1,832	(1,832)	-
Comic Relief	43,601	15,000	(58,601)	-
Community Champion	-	30,000	(15,000)	15,000
Our Liverpool	-	20,000	(10,000)	10,000
Youth and Community	-	6,081	(6,081)	-
Steve Morgan Foundation	-	5,107	(5,107)	-
The Foyle Foundation	-	20,000	(3,333)	16,667
Liverpool School of Tropical Medicine	-	2,500	(2,500)	-
John Moores Foundation	-	6,000	(1,000)	5,000
JJ Charitable	-	12,000	(2,000)	10,000
The Riverside Group	-	9,900	(825)	9,075
Citizens Advice Liverpool	-	1,645	(1,645)	-
Rathbone Investment Management	-	4,000	-	4,000
	<u>71,745</u>	<u>227,386</u>	<u>(229,389)</u>	<u>69,742</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Other small grants	<u>71,217</u>	<u>330,654</u>	<u>(330,126)</u>	<u>71,745</u>

19 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	<u>789,444</u>	<u>481,158</u>	<u>(557,261)</u>	<u>713,341</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	823,132	325,403	(359,091)	789,444

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	787,652	69,742	857,394
Current assets/(liabilities)	(35,395)	-	(35,395)
Long term liabilities	(38,916)	-	(38,916)
	<u>713,341</u>	<u>69,742</u>	<u>783,083</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	837,920	60,758	898,678
Current assets/(liabilities)	(2,600)	10,987	8,387
Long term liabilities	(45,876)	-	(45,876)
	<u>789,444</u>	<u>71,745</u>	<u>861,189</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Related party transactions

Love and Joy Ministries Limited 5283980 Charity No. 11070290) is closely associated with Liverpool Lighthouse Limited, a Charitable Company Limited by Guarantee. The activities of Love and Joy Ministries Limited are as follows:

The holding of worship and evangelistic meetings.

Support of other Christian organisations with similar objectives.

By supporting the homeless and providing information, technical help, counselling and accommodation.

Supporting young people through the provision of Youth Clubs, holiday time play schemes, skills workshops and educational support programmes.

Supporting the sick and elderly through organised visits and the distribution of gifts donated by more fortunate members of the community.

Supporting Churches and other community groups through the provision of choirs, drama groups, dance groups, recording facilities, concerts, fundraising events and evangelical events.

During the year the Charity received £59,700 (2024: £156,630) from Love and Joy Ministries by way of a grant, a charity which is closely associated with Liverpool Lighthouse, and of which Dr T Omidoyi is also a Trustee. During the year ended 31st March 2023 the Charity also received an interest free loan from Love and Joy Ministries of £18,200 repayable over 3 years, this was further topped up by £5,000 in the year. At the year end date £16,000 remained outstanding.

SUBSIDIARY UNDERTAKING

Liverpool Lighthouse Limited is the sole trustee of Bright Park (Charity No. 526085). The activities of Bright Park are as follows;

- 1, The provision of items, services and facilities for any schools for children with special educational needs in the area of benefit;
2. The promotion of the education of persons who are in need of financial assistance and who are attending or who have at any time attended a school for children with special educational needs in the area of benefit;
3. To advance the education of persons resident in the area of benefit, particularly those who have special educational needs, in the subjects of the arts, heritage, culture and the environment;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of persons resident in the area of benefit who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The unrestricted reserves of Bright Park at 31 March 2025 were £54,704. The accounts of Bright Park have not been consolidated with the accounts of Liverpool Lighthouse Limited.

Liverpool Lighthouse operates a loan account with Bright Park. At the year end the balance held within the creditors due after one year of Liverpool Lighthouse is £14,520 (2024: £14,520).

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22	Cash (absorbed by)/generated from operations	2025 £	2024 £
	Deficit for the year	(78,105)	(33,162)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	49,389	52,627
	Movements in working capital:		
	Decrease in debtors	2,017	82,867
	Increase/(decrease) in creditors	26,580	(33,706)
	Cash (absorbed by)/generated from operations	<u>(119)</u>	<u>68,626</u>

23	Analysis of changes in net (debt)/funds	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
	Cash at bank and in hand	46,065	(40,006)	6,059
	Loans falling due within one year	(26,234)	14,421	(11,813)
	Loans falling due after more than one year	(45,876)	6,960	(38,916)
		<u>(26,045)</u>	<u>(18,625)</u>	<u>(44,670)</u>

24 Going Concern

Despite the deficit for the year, and shortfall on reserves target at the year end, the Trustees/Directors believe that the Charitable Company's financial statements should be prepared on a going concern basis, having considered the foreseeable future, on the basis that current and future sources of funding or support will be sufficient for the Charitable Company's needs.

We have projected a surplus for the years to March 2026 and March 2027 and confirm our plans and future actions required to enable the Charitable Company to continue as a going concern are feasible.

We understand that the projections include funding that hasn't yet been secured and is not guaranteed, and costs are based on current historical assumptions, without any allowance for capital works, should any significant issues arise with the main premises. An element of unrestricted funding is required, along with our commercially generated income to build up free reserves and ensure liquid resources are available to deliver the outcomes expected on restricted funding received.

We believe that no further disclosures relating to the Charitable Company's ability to continue as a going concern need to be made in the financial statements.

LIVERPOOL LIGHTHOUSE LIMITED

England & Wales - Charity number 1077293

Accounts

LIVERPOOL LIGHTHOUSE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Charity registration number 1077293

Company registration number 3689784 (England and Wales)

LIVERPOOL LIGHTHOUSE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Sadiku Mrs H J Hawley Mr F Hesketh Mr J D Manwell Pastor A O Olaoye Dr T Omideyi Mr A Osanyinlusi Ms J A Levene
Secretary	Ms A Fasina-Thomas
Charity number	1077293
Company number	3689784
Registered office	Oakfield Road Anfield Liverpool Merseyside L4 0UE
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN

LIVERPOOL LIGHTHOUSE LIMITED

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LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

Our charitable Objects focus during the year

To promote any charitable purpose for the benefit of the people of Liverpool but in particular to:-

- Advance education and training including through the medium of music, dance and drama.
- Demonstrate the Christian faith through practical help to those most vulnerable in the community including those who are homeless, children, young people, the sick and elderly.
- Assist people who are unemployed by the provision of training, support and assistance to help them to obtain gainful employment and improve the condition of their lives.

Our strategic goals for 2023/24

In the first year as an Arts Council England National Portfolio Organisation (NPO), our strategic goals were to continue to develop our successful arts for wellbeing and youth provision, to establish an artist development programme for underrepresented artists and to drive the development of the National Gospel Music Centre, taking a national lead in the development of gospel music as a mainstream genre in the UK.

Overarching goals 2023/24:

Community: To sustain the Creative Wellbeing Programme's skills, support and training and to develop community-led initiatives to extend the impact of the work.

Youth: To secure three-year funding to support the development of the youth programme with a focus on leadership, creative skill and activism.

Arts: To bring arts and cultural experiences to north Liverpool and provide pathways for artist development, with a focus on Black theatre-makers, supporting three new pieces of work.

Gospel Music: To deliver the Gospel Music Development Plan; supporting Gospel Music artists, producing the first mainstream gospel music festival in the UK, leading a gospel music into schools' project and to partner in an initiative to source, collect and house the national gospel music archives.

Partnerships: To increase our sustainability, visibility and impact and develop our capacity; to collaborate with the city's stakeholders in health, social and arts sectors and national and international partners in the development of gospel music.

Public benefit

The trustees are satisfied that the charity is benefitting the people of the city of Liverpool in many ways.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

Report of activities in 2023/24

Community

Creative Wellbeing Programme remains the central pillar of our strategy for delivering positive mental health and wellbeing. Creative Influencers and Wellbeing Assistants delivered impactful support, which contributed to outstanding outcomes for people engaging in the programme.

450 creative sessions with 2863 attendances through; open access Creative Wellbeing, Perinatal (partnership with Refugee Women Connect), Jewels for women in addiction and partnering with Edge Hill University on Arts for the Blues, an Arts Council research project (mental health).

The Community Programme recorded the following outcomes in participant surveys:

- 85% "helps me to face and overcome challenges in my life"
- 96% "my mental health and wellbeing are better"
- 96% "I feel better connected"
- 92% "has helped me to decide what goals are important to me"
- 92% "has helped me access services that help me meet my goals"
- 84% "my skills have improved like confidence, communication, and assertiveness."
- 65% "I have gained practical life skills that might be useful to me in finding a job later on."

An independent evaluation of the perinatal programme for refugees and asylum seekers involved self-assessment, scored out of 5 to evidence the impact of the project on their well-being:

Evaluation of the perinatal programme with refugees and asylum seekers (out of 5):

I feel less isolated	4.9	
Activities encouraged me to take notice of new things and to be mindful		5.0
I have developed more resilience and feeling like I can cope in stressful situations	4.9	
I feel more supported and know I can ask for help		4.8
After activities I feel more positive	4.9	
I feel I have an increased sense of hope		4.9

Practical support: 291 sessions, with 2294 engagements, were essential support, to protect the benefits achieved through creative wellbeing. Practical support involved a food programme, advice and support service and ESOL classes. With more vulnerable people engaging and increasing food poverty, our offer included a weekly pantry for 50 weeks/year, hot community meals 30 weeks/year, 3 days/week and weekly cooking for well-being sessions. ESOL offered 4 weekly sessions, with a new pre-beginner's class to meet demand.

Evidencing the need, a survey of participants resulted in:

- 82% Struggling to afford to eat or heat their homes
- 83% Lighthouse food programme helped them to afford the essentials they need to live.
- 60% Anxious about staying warm in the winter
- 100% Eating a meal together at Lighthouse made them feel less isolated.

121 support and advice sessions for participants facing challenges including housing, mental health and finances were delivered by the new Welfare and Wellbeing Worker, a former volunteer, following completion of the Creative Wellbeing Assistant training programme.

Employability: Outcomes for 14 vulnerable women who engaged regularly for twelve months and were unemployed and experiencing mental health challenges when they first engaged.

- 21% into work
- 36% into education or training
- 14% actively looking for work
- 50% volunteering

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Youth

152 sessions, with 3309 attendances by young people in Youth Drama activities, including term time and holiday programmes. Each session included a hot meal as well as creative well-being activities, developing skills and confidence.

1308 sessions with 5569 attendances in the Youth Music activities

(35 of the sessions with 2359 attendances were Gospel Music into Schools programme)

There were significant developments in the Youth Music offer. In addition to our established music school:

- In-school Gospel Music into Schools (GMiS) programme in partnership with Resonate, which piloted in 5 schools, with plans to deliver in all Liverpool secondary schools over the next 3 years.
- Liverpool Youth Gospel Choir, emerging from the GMiS programme in a summer intensive programme in 2023 performed at Liverpool Gospel Music Festival in September 2023.
- In-Harmony Hub at Liverpool Lighthouse in partnership with Liverpool Philharmonic, providing the opportunity for young people from 10-16yrs to learn an orchestral instrument and play and perform together.

Young people self-reported outstanding outcomes.

4-week summer programme participation outcomes:

100% made them feel happier or more positive

100% made them feel more confident

100% made them feel like they had achieved something

100% had improved their skills

53% had never taken part in creative activities outside of school before

Arts

The first year as NPO was marked by an impactful artist development programme, several events to celebrate Liverpool hosting Eurovision, the development of Community Cinema, along with the success of the first Liverpool Gospel Music Festival, September 2023, and its satellite events.

Gospel Music Development: The development of the National Gospel Music Centre is progressing with a highly successful, standout achievement of the UK's first mainstream gospel music Festival, Liverpool Gospel Music Festival, which involved over 100 artists from across a broad cross-section of the genre performing in Stanley Park for an audience of around 3000.

Events around the Festival included 3 fundraising, partnership and stakeholder building events, a launch at Liverpool Town Hall, a singer's workshop, led by Karen Gibson from The Kingdom Choir and industry panel. Alongside this were the Gospel Music into Schools programme, the continued development of Love and Joy Gospel Choir, the launch of the Liverpool Youth Gospel Choir and opportunities for development for gospel music artists through the Artists' Lighthouse programme.

Artist support and development: 44 artist development sessions, with an attendance of 67 and 4 performances of new work, with a total audience of 779 through Artists' Lighthouse, a 9-month programme offering development opportunities to gospel music artists and theatre makers who were Black or disabled, to develop new work and skills to support their career.

Liverpool Lighthouse Choirs performed 11 times to an estimated audience of 3569, not including the Festival or TV appearances as they continued to raise their profile through the BBCs Eurovision coverage and a live national Comic Relief broadcast with Paloma Faith in March. Closer to home they performed 3 times at the iconic St George's Hall, along with several other local performances.

Community Events: 22 creative community events, welcoming a total audience of 1693 people were hosted including events to celebrate Eurovision and the Community Cinema.

Making Art, Making Change: 6 theatre residencies in arts for social impact programme were delivered throughout the year, including continued work on the Best for Baby Revolution verbatim theatre, including performances at the Liverpool Women's Hospital, two theatres and the Creative Influencers leading a session at a national NHS conference. Funding was secured to adapt the theatre show into a film in 2024 with associated training resources.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Fundraising performance

Awards: Liverpool City Region Culture and Creativity Awards 2024 Community Cohesion Award and Northern Enterprise Awards 2023 Best Community and Arts Centre – Merseyside 2023

Communications

131,000 views and 3,600 likes on YouTube, 148,507 likes and 153 comments on Instagram, 137,000 views on Facebook and 135,000 on Twitter was a dramatic increase in online engagement, driven primarily by the new Liverpool Gospel Music Festival channels and a video created and shared by LFC of footballers visiting the Lighthouse to meet young people and offer support for Liverpool Gospel Music Festival.

100,000+ views of Liverpool Lighthouse social media activities on Twitter, Facebook and Instagram shows accelerated engagement in Lighthouse channels for the second year in a row.

Liverpool Gospel Music Festival received local, regional and national media coverage and the Lighthouse Choir performed on the BBC and for Eurovision and Comic Relief.

Partnerships

Partnerships have continued to develop this year, with a particular focus on gospel music, including Premier Radio, Gospel Music Industry Alliance and Culture Liverpool. We invested in deepening relationships in health with partnerships with NHS Cheshire and Merseyside, Liverpool University, Refugee Women Connect and extending our partnership with Edge Hill University. Locally we have delivered events and activities in partnership with Squash, Homebaked, Liverpool Football Club and Resonate.

Financial Supporters

Arts Council England

Baring Foundation

Comic Relief

Communities Foundation for Lancashire and Merseyside - Merseyside Community Investment Fund

Communities Foundation for Lancashire and Merseyside - Olivia Rae Foundation

Henry Smith Charity

Garfield Weston Foundation

John Moore's Foundation

LCVS – NHS Health and Wellbeing Grant

Liverpool City Council – Community Resource Grant

Merseyside Play Action Council – Holiday Activities and Food programme

P H Holt Foundation

Police and Crime Commissioner's Youth Diversion Fund

The National Lottery – Reaching Communities

The National Lottery – Awards for All

The National Lottery - Cost of Living Fund

For Liverpool Gospel Music Festival: Vistaprint UK

Culture Liverpool (UKSPF)

PRS Foundation

Duchy of Lancaster Benevolent Fund

Premier Radio

Financial review

The financial result for the year under review is a deficit of £33,160. A contributory factor not reflected in this report was the need to raise an additional £240,000 towards staging the outdoor Liverpool Gospel Music Festival in September 2023. The festival, done in partnership with Love & Joy Ministries, needed a sponsor and LJM undertook to take on this sponsorship role, thereby taking on the financial liability. This meant that donations that would have gone towards supporting Liverpool Lighthouse activities ended up going towards the festival costs, which are not captured in this report.

See note 23 for further information.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The charity carries out a variety of both long-term and short-term projects. The Trustees have examined the requirements for free reserves, which are those unrestricted reserves not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that currently, given the nature of our work, this should be approximately enough to cover 3 months' worth of unrestricted expenditure which based on these accounts would equate to approximately £90,000 which would give flexibility to cover short-term timing differences for grant claims and adequate working capital for our core costs. There was no available unrestricted cash balance at the year-end, however the Charity can rely on the support of its sister Charities Love and Joy Ministries and Bright Park. The Trustees have projected a surplus for the coming year and will keep this under regular review as circumstances change.

Investment policy

The Trustees have the power to invest in such assets as they see fit. Surplus funds are invested with both TSB Bank and Unity Trust Bank.

Major risks

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 actively review the major operational and business risks which we face in the form of a risk register and confirm that we have taken appropriate actions to reduce both the likelihood of occurrence and impact.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Goals for 2024-25

With successes in embedding the 2022-2025 Creative Strategy, the focus for 2024-25 has shifted to creating a more sustainable financial model for the organisation. There is particular emphasis on increased income to reflate reserves, funding core costs, investing in the building to maximise revenue generation potential and through these measures to reduce dependency on trusts and foundations, creating a more robust and diversified income base.

Community: To prepare for the end of the current grant funding of Creative Wellbeing programme in 2024/25 and maintain delivery of arts for wellbeing and practical support for the most vulnerable, with particular focus on opportunities for collaboration and support from health, following the success of the Creative Wellbeing programme and Best for Baby Revolution.

To look at the feasibility of the community offer being delivered through a 'creative café model' in our two adjoining café spaces, in a model which provides increased support for participants, while bringing in external income.

Youth: To evaluate, consult and develop a new youth model to replace the termtime Creative Youth programme, focusing on stories and literacy, which will be developed in response to need, impact potential, effective creative approaches and sustainability, including the possibility of commercial income over time.

To develop and grow our music programme, with a renewed music school offer that covers its own costs, the ongoing partnership with the Liverpool Philharmonic In Harmony music programme and the development of Gospel Music into Schools and Liverpool Youth Gospel Choir.

Arts: To increase our profile and reputation as a space that supports artists from underrepresented backgrounds in the arts to create new work and develop creative careers.

To further the reach of Best for Baby Revolution through creating a film adaptation of the verbatim performance and the development of training resources for undergraduate midwives and advocate for them to be embedded in local universities and hospitals.

Gospel Music: To continue to develop the National Gospel Music Centre, with a return of the Liverpool Gospel Music Festival in 2024/25 and associated artist development opportunities, continued investment in our in-house choirs and a partnership project with the Gospel Music Industry Alliance to deliver a gospel music heritage project.

To work with partners to distribute Gospel Music into Schools programme nationally.

Venue: To identify, explore and implement key revenue generation priorities including:

- Increasing the number of tenants in the building and income from recording studio spaces and compressing community activity into the Creative Café areas to free up space for hires/tenants.
- Expanding our reach for hires to schools, health sector, businesses and creative/filming organisations.
- Benchmarking to understand our market competitiveness for venue hire rates.
- Identifying opportunities to increase spend by audiences on food, drink, sundries etc.

Income Generation: To increase the range of hires and review and identify income potential through venue hires, new tenants and food and drink.

To increase the resiliency of some of our creative projects by focusing on opportunities that can generate commercial revenue in the short and longer term, whilst meeting our core charitable aims.

Partnerships: To develop stronger and more extensive partnerships in health and education, local businesses and with venue tenants.

Longer term goals

With the development of specialist practice specifically in the development of the National Gospel Music Centre and in Creative Health, the goals are to raise awareness and change policy and practice nationally while focusing on securing a sustainable future for Lighthouse through commercial income.

- **Financial resilience:** To set up an advisory group to the Board, bringing commercial experience to investigate opportunities to increase revenue generation and bring expertise and relationships in commercial management to inform an income generation plan for 2025/26, to increase financial resilience.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- **Arts:** To ensure impact while reducing financial risk for Gospel Music Festival including programming it in 2025 in a north Liverpool venue, the Olympia, and a new strategic plan 2025 – 2030 with commercial, local, national and international aims and objectives.
To commercialise Gospel Music into Schools as a revenue income from its sale nationally and to explore the same approach in future for CPD in literacy.
- **Creative Health:** To position Liverpool Lighthouse as a national exemplar in Creative Health including financial support/commissioning from health, further development of practice to support and equip Creative Influencers with lived experience to work within marginalised communities to develop creative tools and approaches to influencing public health locally and nationally.

Structure, governance and management

The charity is a company limited by guarantee and is governed by the terms in its governing document.

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

Mrs A Sadiku

Mrs H J Hawley

Ms K MacDonald

(Resigned 1 December 2023)

Mr F Hesketh

Mr J D Manwell

Pastor A O Olaoye

Dr T Omidoyi

Mr A Osanyinlusi

Ms J A Levene

Recruitment and appointment of trustees

Trustees are appointed in the annual general meeting of the Charity; a meeting may from time to time determine in what rotation any increased or reduced number of directors shall go out of office, and also make the appointments necessary for effecting any such increase in the number of directors.

Last year (2022-23), the board resolved to expand its number from a maximum of 9 to 12 in recognition of the need for more specialist contributions in discussions and decision-making. A new trustee, Mr. Muyiwa Olarewaju, has been invited to join the board. He comes with extensive experience in the global and national Gospel Music scene, a great addition to the board. The trustees concluded that bringing on two additional women trustees from the Global South should be our preferred option.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £ 1 in the event of a winding up.

Organisational structure

Management and Employees

The board of trustees have appointed a Chief Operating Officer to head the organisation, accountable to the board and line managed by the chair of board. The COO uses another title of Creative Director, reflecting the strong focus Liverpool Lighthouse will be placing on developing its profile as a community Arts organisation. The COO is supported by a small team of senior managers heading key areas of the organisations works. These are supported by other workers and qualified sessional facilitators to meet project needs. As a voluntary sector organisation, LLH continues to value the contribution of its band of volunteers.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Other matters

Disabled Employees

In accordance with the charity's Equal Opportunity policy, the charity has long established fair employment practice in the recruitment, selection, retention and training of disabled staff.

Policies

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal Opportunities policy
- Volunteers' policy
- Health and Safety policy
- Safeguarding policy
- Safer recruitment policy
- Environmental Policy

Full details of these policies are available from the charity's offices

Relationship with related parties

Related parties

Liverpool Lighthouse Limited (LLH) receives grants from an associated charity Love and Joy Ministries Limited (LJM), towards running projects which deliver shared objectives for both charities. Also the property the charity occupies is owned by LJM but utilised by LLH under a long-term lease agreement.

LLH is single trustee for another charity called Bright Park (charity number 526085).

LLH, in partnership with LJM, set up a new charity Lighthouse Harmonize Education Trust (LHET) to run a new Free School which opened in 2013.

The four named charities, LLH Ltd, LJM Ltd, LHET and Bright Park together form a group of associated independent charities - LJM Association of Independent Charities.

In the year Liverpool Lighthouse made no payments other than travel expenses to trustees in respect of their role as trustees and made no financial payments to any other connected persons.

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



.....
Dr T Omidoyi
Trustee

Date: **29/Jan/25**
.....

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

I report to the trustees on my examination of the financial statements of Liverpool Lighthouse Limited (the charity) for the year ended 31 March 2024.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

P. Buck

Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

29/Jan/25

Dated:

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	191,346	330,654	522,000	144,042	356,488	500,530
Charitable activities	4	126,602	-	126,602	116,335	-	116,335
Other income	5	7,455	-	7,455	6,758	-	6,758
Total income		325,403	330,654	656,057	267,135	356,488	623,623
Expenditure on:							
Charitable activities	6	359,091	330,126	689,217	287,488	356,051	643,539
Total expenditure		359,091	330,126	689,217	287,488	356,051	643,539
Net income/(expenditure) and movement in funds		(33,688)	528	(33,160)	(20,353)	437	(19,916)
Reconciliation of funds:							
Fund balances at 1 April 2023		823,132	71,217	894,349	843,485	70,780	914,265
Fund balances at 31 March 2024		789,444	71,745	861,189	823,132	71,217	894,349

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

LIVERPOOL LIGHTHOUSE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		898,678		948,017
Current assets					
Debtors	13	55,166		138,033	
Cash at bank and in hand		46,065		3,511	
		101,231		141,544	
Creditors: amounts falling due within one year	15	(92,844)		(126,456)	
Net current assets			8,387		15,088
Total assets less current liabilities			907,065		963,105
Creditors: amounts falling due after more than one year	16		(45,876)		(68,756)
Net assets excluding pension liability			861,189		894,349
Net assets			861,189		894,349
The funds of the charity					
Restricted income funds	17	71,745		71,217	
Unrestricted funds		789,444		823,132	
		861,189		894,349	

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 2024.

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.

29/Jan/25

The financial statements were approved by the trustees on



Dr T Omidoyi
Trustee

Company registration number 3689784 (England and Wales)

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	21		68,626		1,785
Investing activities					
Purchase of tangible fixed assets		(3,286)		(55,980)	
Net cash used in investing activities			(3,286)		(55,980)
Financing activities					
Repayment of borrowings		(1,134)		(6,946)	
Repayment of bank loans		(21,652)		(23,409)	
Net cash used in financing activities			(22,786)		(30,355)
Net increase/(decrease) in cash and cash equivalents			42,554		(84,550)
Cash and cash equivalents at beginning of year			3,511		88,061
Cash and cash equivalents at end of year			46,065		3,511

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Liverpool Lighthouse Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oakfield Road, Anfield, Liverpool, Merseyside, L4 0UE.

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. 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.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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:

Leasehold improvements	Over useful economic life of 50 years
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
General equipment	25% reducing balance
Motor vehicles	20% on cost

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,076	-	3,076	76,359	-	76,359
Grants	188,270	330,654	518,924	67,683	356,488	424,171
	<u>191,346</u>	<u>330,654</u>	<u>522,000</u>	<u>144,042</u>	<u>356,488</u>	<u>500,530</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Core activities		
Bistro and catering income	1,355	9,390
Auditorium and room hire fees	119,759	101,476
Music school lessons	5,488	5,469
	<u>126,602</u>	<u>116,335</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>7,455</u>	<u>6,758</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Core activities 2024 £	Core activities 2023 £
Direct costs		
Staff costs	191,511	216,501
Depreciation and impairment	52,627	52,640
Programme expenses	78,425	46,058
Repairs and renewals	4,426	11,236
Light and heat	15,517	12,674
Telephone	2,349	921
Rent and rates	30,426	28,613
Property costs	29,913	25,159
Insurance	10,474	10,086
Staff costs	24,980	10,072
Facilitators fees	69,414	59,430
Legal and professional fees	7,889	9,950
Motor costs	1,849	1,693
Finance costs	7,999	6,615
	<u>527,799</u>	<u>491,648</u>
Share of support and governance costs (see note 7)		
Support	151,000	146,748
Governance	10,418	5,143
	<u>689,217</u>	<u>643,539</u>
Analysis by fund		
Unrestricted funds - general	359,091	287,488
Restricted funds	330,126	356,051
	<u>689,217</u>	<u>643,539</u>

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	151,000	146,748
Governance costs	10,418	5,143
	<u>161,418</u>	<u>151,891</u>
Analysed between:		
Core activities	<u>161,418</u>	<u>151,891</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	10,418	5,143
Depreciation of owned tangible fixed assets	52,627	52,640
	<u> </u>	<u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	20	21
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	342,511	363,249
	<u> </u>	<u> </u>

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Leasehold improvements £	Office equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2023	1,676,353	217,245	176,581	6,000	2,076,179
Additions	790	2,496	-	-	3,286
At 31 March 2024	1,677,143	219,741	176,581	6,000	2,079,465
Depreciation and impairment					
At 1 April 2023	801,064	156,867	166,833	3,396	1,128,160
Depreciation charged in the year	33,538	15,452	2,437	1,200	52,627
At 31 March 2024	834,602	172,319	169,270	4,596	1,180,787
Carrying amount					
At 31 March 2024	842,541	47,422	7,311	1,404	898,678
At 31 March 2023	875,289	7,530	9,748	2,604	948,017

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	36,712	94,644
Amounts owed by fellow group undertakings	-	4,270
Prepayments and accrued income	18,454	39,119
	55,166	138,033

14 Loans and overdrafts

	2024 £	2023 £
Bank loans	46,590	68,242
Loans from fellow group undertakings	25,520	26,654
	72,110	94,896
Payable within one year	26,234	26,140
Payable after one year	45,876	68,756

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	14	26,234	26,140
Other taxation and social security		20,377	42,379
Trade creditors		34,907	33,308
Amounts owed to fellow group undertakings		2,200	6,638
Other creditors		2,734	8,716
Accruals and deferred income		6,392	9,275
		<u>92,844</u>	<u>126,456</u>

16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	14	20,356	42,102
Other borrowings		25,520	26,654
		<u>45,876</u>	<u>68,756</u>

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 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	<u>71,217</u>	<u>330,654</u>	<u>(330,126)</u>	<u>71,745</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	<u>70,780</u>	<u>356,488</u>	<u>(356,051)</u>	<u>71,217</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	823,132	325,403	(359,091)	789,444
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	843,485	267,135	(287,488)	823,132

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	837,920	60,758	898,678
Current assets/(liabilities)	(2,600)	10,987	8,387
Long term liabilities	(45,876)	-	(45,876)
	789,444	71,745	861,189
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	891,888	56,129	948,017
Current assets/(liabilities)	-	15,088	15,088
Long term liabilities	(68,756)	-	(68,756)
	823,132	71,217	894,349

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Related party transactions

Love and Joy Ministries Limited 5283980 Charity No. 11070290) is closely associated with Liverpool Lighthouse Limited, a Charitable Company Limited by Guarantee. The activities of Love and Joy Ministries Limited are as follows:

The holding of worship and evangelistic meetings.

Support of other Christian organisations with similar objectives.

By supporting the homeless and providing information, technical help, counselling and accommodation.

Supporting young people through the provision of Youth Clubs, holiday time play schemes, skills workshops and educational support programmes.

Supporting the sick and elderly through organised visits and the distribution of gifts donated by more fortunate members of the community.

Supporting Churches and other community groups through the provision of choirs, drama groups, dance groups, recording facilities, concerts, fundraising events and evangelical events.

During the year the Charity received £156,630 (2023: £25,000) from Love and Joy Ministries by way of a grant, a charity which is closely associated with Liverpool Lighthouse, and of which Dr T Omideyi is also a Trustee. During the year ended 31st March 2023 the Charity also received an interest free loan from Love and Joy Ministries of £18,200 repayable over 3 years. At the year end date £11,000 remained outstanding.

SUBSIDIARY UNDERTAKING

Liverpool Lighthouse Limited is the sole trustee of Bright Park (Charity No. 526085). The activities of Bright Park are as follows;

- 1, The provision of items, services and facilities for any schools for children with special educational needs in the area of benefit;
2. The promotion of the education of persons who are in need of financial assistance and who are attending or who have at any time attended a school for children with special educational needs in the area of benefit;
3. To advance the education of persons resident in the area of benefit, particularly those who have special educational needs, in the subjects of the arts, heritage, culture and the environment;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of persons resident in the area of benefit who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The unrestricted reserves of Bright Park at 31 March 2024 were £62,271. The accounts of Bright Park have not been consolidated with the accounts of Liverpool Lighthouse Limited.

Liverpool Lighthouse operates a loan account with Bright Park. At the year end the balance held within the creditors due after one year of Liverpool Lighthouse is £14,520 (2023: £14,520).

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21	Cash generated from operations	2024 £	2023 £
	Deficit for the year	(33,162)	(19,916)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	52,627	50,900
	Movements in working capital:		
	Decrease/(increase) in debtors	82,867	(69,982)
	(Decrease)/increase in creditors	(33,706)	40,783
	Cash generated from operations	68,626	1,785

22	Analysis of changes in net (debt)/funds	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
	Cash at bank and in hand	3,511	42,554	46,065
	Loans falling due within one year	(26,140)	(94)	(26,234)
	Loans falling due after more than one year	(68,756)	22,880	(45,876)
		<u>(91,385)</u>	<u>65,340</u>	<u>(26,045)</u>

23 Going Concern

Despite the deficit for the year, and shortfall on reserves target at the year end, the Trustees/Directors believe that the Charitable Company's financial statements should be prepared on a going concern basis, having considered the foreseeable future, on the basis that current and future sources of funding or support will be sufficient for the Charitable Company's needs.

Taking in to account the assets, and financial position, of our sister charities (Love and Joy Ministries and Bright Park) we believe that there is enough liquidity (including the ability to raise funds against property in which there is significant equity available) to be able to meet the needs of all three charities. Some of the balances (£28,000) within creditors are actually owed to our sister charities and have flexible repayment terms if needed. We have projected a surplus for the years to March 2025 and March 2026 and confirm our plans and future actions required to enable the Charitable Company to continue as a going concern are feasible.

We understand that the projections include funding that hasn't yet been secured and is not guaranteed, and costs are based on current historical assumptions, without any allowance for capital works, should any significant issues arise with the main premises. An element of unrestricted funding is required, along with our commercially generated income to build up free reserves and ensure liquid resources are available to deliver the outcomes expected on restricted funding received.

We believe that no further disclosures relating to the Charitable Company's ability to continue as a going concern need to be made in the financial statements

Accounts

LIVERPOOL LIGHTHOUSE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity registration number 1077293

Company registration number 3689784 (England and Wales)

LIVERPOOL LIGHTHOUSE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A Sadiku
Mrs H J Hawley
Ms K MacDonald
Mr F Bauchwitz Hesketh
Mr J D Manwell
Pastor A O Olaoye
Dr T Omideyi
Mr A Osanyinlusi
Ms J A Levene

Secretary

Mrs A Sadiku

Charity number

1077293

Company number

3689784

Registered office

Oakfield Road
Anfield
Liverpool
Merseyside
L4 0UE

Auditor

Champion Accountants LLP
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

LIVERPOOL LIGHTHOUSE LIMITED

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LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

Objectives and activities

Objectives and aims

To promote any charitable purpose for the benefit of the people of Liverpool but in particular to:-

1. Advance education and training including through the medium of music, dance and drama.
2. Demonstrate the Christian faith through practical help to those most vulnerable in the community including those who are homeless, children, young people, the sick and elderly.
3. Assist people who are unemployed by the provision of training, support and assistance to help them to obtain gainful employment and improve the condition of their lives.

With a new Creative Director (COO), the first step was to produce a 3-year strategic plan with a new creatively led vision. 2022/23 was the first of the 3-year plan of responding to our communities, our city, its artists, and external affairs.

Overarching goals 2022/23

Community: Develop a Creative Wellbeing Programme for adults and families (including perinatal women) with city-wide partnerships and referrals for people of refugee/migrant, homelessness experience and adults at risk of crisis to achieve their goals to fulfil their ambitions. The programme would focus on 3 key areas: 1. Developing confidence and personal skills needed to pursue dreams 2. Support to strengthen mental and emotional well-being 3. Training and work opportunities

Develop the Pantry with a more consistent offer of food and bring people together to encourage bonding, positive relationships and sharing of culture through the making and sharing of food.

Youth: Fully develop the creative young people's programme 0-4yrs and 14-18yrs to support skill development and mental health and wellbeing with high representation of socio economically disadvantaged and vulnerable young people.

Arts: Provide pathways for Artist Development with a focus on Black theatre-makers & Gospel Music artists that evolve and respond to artist' needs, creating accessible opportunities and consistent offers in support, wherever they may be on their career path.

To develop a vision and strategic plan for Gospel Music Development with partners locally and nationally.

To work with local artists to develop the concept of Creative Sanctuary for the city's artists to support work and to bring arts and cultural experiences to north Liverpool.

Income: To secure annual funding of over £400,000 to include restricted funds from sources such as the Arts Council England and unrestricted funding from other sources including generated income from venue hires, fundraising activities, and donations.

Communications: Crucial to our future development and sustainability is to increase our reach with increased social media presence and press and PR coverage to develop profile, share impact, increase business and loyalty.

Partnerships: To increase our sustainability, increase our visibility and impact and develop our capacity, to collaborate with the city's stakeholders in health, social and arts sectors

Public benefit

The trustees are satisfied that the charity is benefitting the people of the city of Liverpool in many ways.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Report of activities in 2022/23

Community

Creative Wellbeing Programme involved 400 sessions with 233 people. Three new Creative Wellbeing Assistants were brought in to provide advice, support, signposting 3 days a week and partners offered additional support including 12 weeks of income maximisation sessions and employment advice (Liverpool University Law Dept)

90 ESOL students participated in 3 weekly classes and were integrated and highly represented in the wider creative wellbeing programme. A weekly perinatal group in partnership with Refugee Women Connect involved 20 mothers and their children. A weekly drop-in for female street-based sex workers engaged over 20 women, providing practical support.

Three Community Fun Days were organized involving live performance, cinema, family activities and food themed around the Queen's Jubilee, Summer & Christmas, which engaged more than 1200 people.

Our assessment survey of our community programmes revealed that:

76.9% activities and support helped face and overcome challenges in life.

84% reported improved mental health and wellbeing.

84% said they felt better connected and supported.

75% had accessed services that help them meet their goals.

88% said their communication skills have improved, similar levels reported improvement of their confidence, and assertiveness.

73.9% gained practical life skills that might be useful for finding a job later on.

"Before I started coming to Lighthouse, I was lonely. I was just doing nothing, and I felt desperate, I had no passion for life. When I woke up in the morning, I had nothing to do, I was bored. Once I started coming, I would wake up full of energy, I would go to the Lighthouse, it was amazing, my life changed completely. I have a new life now, like I have passion in my life, when I go to sleep, I know I have something to do in the morning, so I sleep better. I'm excited now about the next day. I'm positive about life now. Life can give you more opportunities and I have hope."
(community participant)

"Being involved in this project has helped me overcome my trauma. It's easier to talk about things I've been through, and I feel like a better version of myself. I've come out a brand-new woman. Singing for Wellbeing [also] really helps me. And lets you speak about your problems and through music let the anxiety out, she makes me feel it's normal. [After being at Lighthouse for the day] you feel you can face the challenges ahead, there's hope. I don't know how they do it, but there is hope. After leaving LLH the day feels refreshed and the week ahead is easier to cope with."
(community participant)

Food: With the high level of food poverty in local neighbourhoods, access to affordable and healthy food including fresh fruit and vegetables and meat is needed. More than 10,000 hot meals were served across 45 weeks of the year through our term-time adult/family programme and holiday clubs for children and young people. There were 400 visits to the pantry over 48 weeks from 60 households reaching 180 people with food support. 242 food parcels were distributed to vulnerable families over 24 weeks, reaching 260 people. To develop skills, 27 Cooking for Wellbeing workshops were held, engaging with 30 individuals.

In a survey with food programme users:

86% struggled to afford food.

76% experienced stress with the cost-of-living crisis.

33% said there was nowhere else locally for them to get help.

50% said there was nowhere else locally to connect with others.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

"Life is hard at the moment, with the baby, but when she's in nursery I can come here, and I feel relaxed and happy. The best thing about the pantry is being able to get meat and veg and potatoes. I can make like a chicken casserole and things like that, that will make a meal that will last a couple of days. I have things in the cupboard but coming to the pantry gives me things to go with it to make a meal. I love coming here for my dinner...and usually the baby won't eat things like that, but she loved that. It's helping me get her eating more fruit and vegetables." (Community participant)

Youth

220 creative youth sessions were delivered over 45 weeks of the year with 210 young people (>50% ethnically diverse and in receipt of free school meals and > 30% with special educational needs or disability)

During term-time 124 young people aged 6-18 participated in weekly Performing Arts and Music sessions; over the 9 weeks of school holidays during the year up to 100 young people aged 8-14 were involved.

Musical instrument training sessions were provided through our Saturday morning music school as well as in partnership with the Liverpool Philharmonic's *In Harmony* Youth Hub programme. 65 young people took advantage of this offer during 1000+ lessons, learning to play a range of instruments. Liverpool Lighthouse became the base for a weekly music takeover for secondary school aged young people during term-time.

In addition to the regular music tuition lessons, the programme included 5 performances and concerts for a total audience of more than 500 people.

In a survey with our young people participants:

100% felt they had achieved from the programme and that it had improved their skills.

93% felt it had improved their confidence.

100% felt safer from taking part in the activities.

46% stated that activities at Liverpool Lighthouse were the only opportunities to take part in creative activities outside of school.

Arts

4 new Theatre performances were developed to bring arts and culture to north Liverpool and to instigate change to address inequalities. *The Jubilee Folk* musical street theatre for wellbeing, performed to 3550 people in 40 performances. *Best for Baby Revolution*: performance poetry and verbatim theatre by mothers in the asylum system performed to more than 100 health professionals in two venues, which instigated the establishment of a steering group to develop training for health professionals inspired by the work. A glow in the dark Christmas show, with women seeking sanctuary, performed to a family audience of 150.

Liverpool Lighthouse Community cinema was launched in December 2022 with monthly family friendly screenings.

Artist support and development: 8 Theatre Companies accessed rehearsal space and physical resources. 6 black theatre-makers were supported in developing new work over a 6-month period.

Gospel Music Development: The National Gospel Music Centre development plan progressed, led by a full time Music Director. This included plans for a Gospel Music Festival, an archive project and gospel music into schools' programme for 2023/24. Gospel Music artists accessed 24 training and support sessions. Love & Joy Gospel Choir that last met before the start of Covid pandemic in March 2020 was revived with weekly rehearsals and 2 public performances. Lighthouse Choir sang at 7 performance events. A new Songs of Healing single was released: *You will Never Walk Alone*

Communications

Online engagement accelerated by over 300% with 83,459 people engaging with Liverpool Lighthouse's social media activities on Twitter, Facebook and Instagram. In addition, 8415 engaged through YouTube and TikTok.

With PR support, national news coverage and extensive local news and radio coverage covered the launch of the Community Cinema.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Partnerships

Partnerships that have been developed across this financial year include with Liverpool Philharmonic on youth music, Refugee Women Connect and Liverpool Clinical Commissioning Group (NHS) for work with mothers and babies, Edge Hill University for arts for wellbeing work, placement students and research bids, Gospel Music Industry Alliance for the development of the National Gospel Music Centre and Gospel Music Hall of Fame and Culture Liverpool for arts activities serving North Liverpool residents and Homebaked, Anfield Childrens Centre and a range of schools in the local community.

The progress on partnerships that has been made this year is vital for developing Liverpool Lighthouse's local and national reputation in some of the key areas where we are working to be national exemplars, including arts for wellbeing and gospel music development.

Financial Supporters

Steve Morgan
The National Lottery Reaching Communities
Comic Relief/Walkers
Henry Smith Charity
Liverpool City Council Community Resource Grant
Merseyside Play Action Council - Holiday Activities and Food grant
LCVS/NHS Integrated Care Board
Arts Council England
Rainford Trust
Baring Foundation
Tesco
Feeding Liverpool
Culture Liverpool
John Moore's Foundation
Liverpool City Region Authority - Mayoral Neighbourhood Fund

Financial review

The financial result for the year under review is a deficit of £19,916.

The budget for 2023/24 anticipates that, with a realistically achievable programme, a surplus will be achievable.

Despite the deficit for the year, net current liabilities, and shortfall on reserves target at the year end, the Trustees/Directors believe that the Charitable Company's financial statements should be prepared on a going concern basis, having considered the foreseeable future, on the basis that current and future sources of funding or support will be sufficient for the Charitable Company's needs. Taking in to account the assets, and financial position, of our sister charities (Love and Joy Ministries and Bright Park) we believe that there is enough liquidity (including the ability to raise funds against property in which there is significant equity available) to be able to meet the needs of all three charities. We also confirm our plans and future actions required to enable the Charitable Company to continue as a going concern are feasible. We believe that no further disclosures relating to the Charitable Company's ability to continue as a going concern need to be made in the financial statements.

Reserves policy

The charity carries out a variety of both long term and short term projects. The Trustees have examined the requirements for free reserves, which are those unrestricted reserves not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that currently, given the nature of our work, this should be approximately enough to cover 6 months' worth of expenditure which based on these accounts would equate to approximately £143,500 which would give flexibility to cover short term timing differences for grant claims and adequate working capital for our core costs. There was no available unrestricted cash balance at the year-end, however the Charity can rely on the support of its sister Charities Love and Joy Ministries and Bright Park. The Trustees have projected a surplus for the coming year and will keep this under regular review as circumstances change.

Investment policy

The Trustees have the power to invest in such assets as they see fit. Surplus funds are invested with both TSB Bank and Unity Trust Bank.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 actively review the major operational and business risks which we face in the form of a risk register and confirm that we have taken appropriate actions to reduce both the likelihood of occurrence and impact.

Plans for future periods

Goals for 2023-24

During financial year 2023-24 we will focus on collaborating with local neighbourhood communities, Liverpool city region, local and national artists and external affairs as a new Arts Council National Portfolio Organisation. Board development and governance will oversee this period of growth and development including a responsibility as a national lead in the development of gospel music. Sustainability is a priority underpinning the creative and community work, with a focus on the development of commercial income, sponsorship and increased impact and reach in communications, marketing and PR. Our goals are:

Community: To sustain the Creative Wellbeing Programme's skills, support and training and to develop community-led initiatives to extend the impact of the work.

Youth: To secure three-year funding to support the development of the youth programme 8 – 15yrs with a focus on leadership, creative skill and activism.

Arts: To bring arts and cultural experiences to north Liverpool and provide pathways for artist development with a focus on Black theatre-makers, supporting three new pieces of work.

Gospel Music: To deliver the Gospel Music Development Plan, to include the support of Gospel Music artists nationally. We will raise funds towards producing the first mainstream gospel music festival in the UK, leading to the 'gospel music into schools' project across Liverpool. As a partner in an initiative to source, collect and house the national gospel music archives, we want to secure the funds to support its development.

Partnerships: To increase our sustainability, visibility and impact and develop our capacity; to collaborate with the city's stakeholders in health, social and arts sectors and national and international partners in the development of gospel music.

Structure, governance and management

The charity is a company limited by guarantee and is governed by the terms in its governing document.

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

Mrs A Sadiku

Mrs H J Hawley

Ms K MacDonald

Mr F Bauchwitz Hesketh

Mr J D Manwell

Pastor A O Olaoye

Dr T Omideyi

Mr A Osanyinlusi

Ms J A Levene

Trustees are appointed in the annual general meeting of the Charity; a meeting may from time to time determine in what rotation any increased or reduced number of directors shall go out of office, and also make the appointments necessary for effecting any such increase in the number of directors.

This year, the board resolved to expand its number from maximum of 9 to 12 in recognition of the need for more specialist contribution in discussions and decision making.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £ 1 in the event of a winding up.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Management and Employees

The board of trustees have appointed a Chief Operating Officer to head the organisation, accountable to the board and line managed by the chair of board. The COO uses another title of Creative Director, reflecting the strong focus Liverpool Lighthouse will be placing on developing its profile as a community Arts organisation. The COO is supported by a small team of senior managers heading key areas of the organisations works. These are supported by other workers and qualified sessional facilitators to meet project needs. As a voluntary sector organisation, LLH continues to value the contribution of its band of volunteers.

Disabled Employees

In accordance with the charity's Equal Opportunity policy, the charity has long established fair employment practice in the recruitment, selection, retention and training of disabled staff.

Policies

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal Opportunities policy
- Volunteers' policy
- Health and Safety policy
- Safeguarding policy
- Safer recruitment policy
- Environmental Policy

Full details of these policies are available from the charity's offices

Related parties

Liverpool Lighthouse Limited (LLH) receives grants from an associated charity Love and Joy Ministries Limited (LJM), towards running projects which deliver shared objectives for both charities. Also the property the charity occupies is owned by LJM but utilised by LLH under a long-term lease agreement.

LLH is single trustee for another charity called Bright Park (charity number 526085).

LLH, in partnership with LJM, set up a new charity Lighthouse Harmonize Education Trust (LHET) to run a new Free School which opened in 2013.

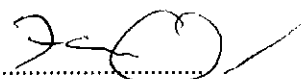
The four named charities, LLH Ltd, LJM Ltd, LHET and Bright Park together form a group of associated independent charities - LJM Association of Independent Charities.

In the year Liverpool Lighthouse made no payments other than travel expenses to trustees in respect of their role as trustees and made no financial payments to any other connected persons.

Auditor

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

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



Dr T Omlideyi

Trustee

Date: 16/12/23

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Liverpool Lighthouse 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.

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

- We obtained an understanding of the legal and regulatory frameworks applicable to the Charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities Act 2011, Employment regulation and Health and Safety legislation.
- We obtained an understanding of how the Charity is complying with those legal and regulatory frameworks by making inquiries to the management.
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgements made by management in its significant accounting estimates;
 - Identifying and testing journal entries; in particular any journal entries posted with unusual account combinations;
 - Reviewing material variation from our expectation in the income, expenses and balances; and
 - Assessing the extent of compliance with the relevant laws and regulations.

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

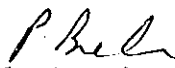
LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

Use of our report

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


P. BUCK FCA DCHA
Champion Accountants LLP

16.12.2023

Chartered Accountants
Statutory Auditor

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	144,042	356,488	500,530	126,951	355,962	482,913
Charitable activities	4	116,335	-	116,335	62,857	-	62,857
Other income	5	6,758	-	6,758	136	-	136
Total Income		267,135	356,488	623,623	189,944	355,962	545,906
Expenditure on:							
Charitable activities	6	287,488	356,051	643,539	194,795	363,082	557,877
Net (expenditure)/income for the year/							
Net movement in funds		(20,353)	437	(19,916)	(4,851)	(7,120)	(11,971)
Fund balances at 1 April 2022		843,485	70,780	914,265	848,336	77,900	926,236
Fund balances at 31 March 2023		823,132	71,217	894,349	843,485	70,780	914,265

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.

LIVERPOOL LIGHTHOUSE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		948,017		942,939
Current assets					
Debtors	12	138,033		68,049	
Cash at bank and in hand		3,511		88,061	
		141,544		156,110	
Creditors: amounts falling due within one year	14	(126,456)		(104,854)	
Net current assets			15,088		51,256
Total assets less current liabilities			963,105		994,195
Creditors: amounts falling due after more than one year	15		(68,756)		(79,930)
Net assets			894,349		914,265
Income funds					
Restricted funds			71,217		70,780
Unrestricted funds			823,132		843,485
			894,349		914,265

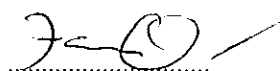
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

The financial statements were approved by the Trustees on 16th Dec 23



Dr T Omidoyi
Trustee

Company registration number 3689784

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(4,282)		35,069
Investing activities					
Purchase of tangible fixed assets		(55,980)		(40,583)	
Net cash used in investing activities			(55,980)		(40,583)
Financing activities					
Repayment of borrowings		(879)		(1,619)	
Repayment of bank loans		(23,409)		(22,506)	
Net cash used in financing activities			(24,288)		(24,125)
Net decrease in cash and cash equivalents			(84,550)		(29,639)
Cash and cash equivalents at beginning of year			88,061		117,700
Cash and cash equivalents at end of year			3,511		88,061

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Liverpool Lighthouse Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oakfield Road, Anfield, Liverpool, Merseyside, L4 0UE.

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. 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.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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.

LIVERPOOL LIGHTHOUSE 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:

Leasehold improvements	Over useful economic life of 50 years
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
General equipment	25% reducing balance
Motor vehicles	20% on cost

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	76,359	-	76,359	49,908	90,167	140,075
Grants	67,683	356,488	424,171	77,043	265,795	342,838
	<u>144,042</u>	<u>356,488</u>	<u>500,530</u>	<u>126,951</u>	<u>355,962</u>	<u>482,913</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Core Activities 2023 £	Core Activities 2022 £
Bistro and catering income	9,390	4,504
Auditorium and room hire fees	101,476	51,835
Music school lessons	5,469	6,518
	<u>116,335</u>	<u>62,857</u>

5 Other Income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	6,758	-
Sundry income	-	136
	<u>6,758</u>	<u>136</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Core Activities 2023 £	Core Activities 2022 £
Staff costs	216,501	205,642
Depreciation and impairment	50,900	43,928
Programme expenses	47,798	64,277
Repairs and renewals	11,236	9,397
Light and heat	12,674	6,601
Telephone	921	1,462
Rent and rates	28,613	22,365
Property costs	25,159	21,945
Insurance	10,086	10,885
Staff costs	10,072	19,183
Facilitators fees	59,430	64,852
Legal and professional fees	9,950	3,046
Motor costs	1,693	447
Finance costs	6,615	6,222
	<u>491,648</u>	<u>480,252</u>
Share of support costs (see note 7)	146,748	73,125
Share of governance costs (see note 7)	5,143	4,500
	<u>643,539</u>	<u>557,877</u>
Analysis by fund		
Unrestricted funds	287,488	194,795
Restricted funds	356,051	363,082
	<u>643,539</u>	<u>557,877</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	146,748	-	146,748	73,125	-	73,125
Audit fees	-	5,143	5,143	-	4,500	4,500
	<u>146,748</u>	<u>5,143</u>	<u>151,891</u>	<u>73,125</u>	<u>4,500</u>	<u>77,625</u>
Analysed between Charitable activities	<u>146,748</u>	<u>5,143</u>	<u>151,891</u>	<u>73,125</u>	<u>4,500</u>	<u>77,625</u>

Governance costs includes payments to the auditors of £5,143 (2022- £4,500) for audit fees.

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>21</u>	<u>20</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>363,249</u>	<u>278,767</u>

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

10 Taxation

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

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Leasehold improvements £	Office equipment £	Fixtures and fittings £	General Motor vehicles equipment £	Total £
Cost					
At 1 April 2022	1,670,305	100,500	175,376	68,016	2,020,197
Additions	6,048	2,775	1,205	45,952	55,980
At 31 March 2023	1,676,353	103,275	176,581	113,968	2,076,177
Depreciation and impairment					
At 1 April 2022	767,631	86,849	163,653	55,191	1,075,520
Depreciation charged in the year	33,433	8,896	3,180	5,931	52,640
At 31 March 2023	801,064	95,745	166,833	61,122	1,128,160
Carrying amount					
At 31 March 2023	875,289	7,530	9,748	52,846	948,017
At 31 March 2022	902,674	13,651	11,724	11,086	942,939

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	94,644	31,588
Amounts owed by fellow group undertakings	4,270	36,461
Prepayments and accrued income	39,119	-
	<u>138,033</u>	<u>68,049</u>

13 Loans and overdrafts

	2023 £	2022 £
Bank loans	68,242	91,651
Loans from fellow group undertakings	32,721	33,600
	<u>100,963</u>	<u>125,251</u>
Payable within one year	32,207	45,321
Payable after one year	68,756	79,930

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	13	26,140	25,896
Other borrowings		6,067	19,425
Other taxation and social security		42,379	-
Trade creditors		33,308	52,580
Amounts owed to fellow group undertakings		571	-
Other creditors		8,716	2,153
Accruals and deferred income		9,275	4,800
		<u>126,456</u>	<u>104,854</u>

15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	13	42,102	65,755
Other borrowings		26,654	14,175
		<u>68,756</u>	<u>79,930</u>

LIVERPOOL LIGHTHOUSE 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	891,888	56,129	948,017	942,939	942,939
Current assets/(liabilities)	-	15,088	15,088	51,256	51,256
Long term liabilities	(68,756)	-	(68,756)	(79,930)	(79,930)
	<u>823,132</u>	<u>71,217</u>	<u>894,349</u>	<u>914,265</u>	<u>914,265</u>

17 Related party transactions

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Related party transactions

(Continued)

Love and Joy Ministries Limited 5283980 Charity No. 11070290) is closely associated with Liverpool Lighthouse Limited, a Charitable Company Limited by Guarantee. The activities of Love and Joy Ministries Limited are as follows:

The holding of worship and evangelistic meetings.

Support of other Christian organisations with similar objectives.

By supporting the homeless and providing information, technical help, counselling and accommodation.

Supporting young people through the provision of Youth Clubs, holiday time play schemes, skills workshops and educational support programmes.

Supporting the sick and elderly through organised visits and the distribution of gifts donated by more fortunate members of the community.

Supporting Churches and other community groups through the provision of choirs, drama groups, dance groups, recording facilities, concerts, fundraising events and evangelical events.

During the year the Charity received £25,000 from Love and Joy Ministries by way of a grant. The Charity also received an interest free loan from Love and Joy Ministries of £18,200 repayable over 3 years. At the year end date £18,200 remained outstanding.

During the year the Charity received donations of £NIL (2022: £20,000) from Love and Joy Ministries, a charity which is closely associated with Liverpool Lighthouse, and of which Dr T Omidoyi is also a Trustee.

SUBSIDIARY UNDERTAKING

Liverpool Lighthouse Limited is the sole trustee of Bright Park (Charity No. 526085). The activities of Bright Park are as follows;

1, The provision of items, services and facilities for any schools for children with special educational needs in the area of benefit;

2. The promotion of the education of persons who are in need of financial assistance and who are attending or who have at any time attended a school for children with special educational needs in the area of benefit;

3. To advance the education of persons resident in the area of benefit, particularly those who have special educational needs, in the subjects of the arts, heritage, culture and the environment;

4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of persons resident in the area of benefit who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The reserves of Bright Park at 31 March 2023 were £82,417. The accounts of Bright Park have not been consolidated with the accounts of Liverpool Lighthouse Limited.

Liverpool Lighthouse operates a loan account with Bright Park. At the year end the balance held within the creditors due after one year of Liverpool Lighthouse is £14,520 (2022: £14,175).

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18	Cash generated from operations	2023	2022
		£	£
	Deficit for the year	(19,916)	(11,971)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	50,900	43,928
	Movements in working capital:		
	(Increase) in debtors	(69,982)	(40,543)
	Increase in creditors	34,716	43,655
	Cash (absorbed by)/generated from operations	(4,282)	35,069
19	Analysis of changes in net (debt)/funds		
		At 1 April 2022	Cash flowsAt 31 March 2023
		£	£
	Cash at bank and in hand	88,061	(84,550) 3,511
	Loans falling due within one year	(45,321)	13,114 (32,207)
	Loans falling due after more than one year	(79,930)	11,174 (68,756)
		<u>(37,190)</u>	<u>(60,262)</u> <u>(97,452)</u>

20 Going Concern

Despite the deficit for the year, net current liabilities, and shortfall on reserves target at the year end, the Trustees/Directors believe that the Charitable Company's financial statements should be prepared on a going concern basis, having considered the foreseeable future, on the basis that current and future sources of funding or support will be sufficient for the Charitable Company's needs. Taking in to account the assets, and financial position, of our sister charities (Love and Joy Ministries and Bright Park) we believe that there is enough liquidity (including the ability to raise funds against property in which there is significant equity available) to be able to meet the needs of all three charities. We also confirm our plans and future actions required to enable the Charitable Company to continue as a going concern are feasible. We believe that no further disclosures relating to the Charitable Company's ability to continue as a going concern need to be made in the financial statements.

LIVERPOOL LIGHTHOUSE LIMITED

England & Wales - Charity number 1077293

Accounts

Charity registration number 1077293

Company registration number 3689784 (England and Wales)

LIVERPOOL LIGHTHOUSE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

LIVERPOOL LIGHTHOUSE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A Sadiku
Mrs H J Hawley
Ms K MacDonald
Mr F Bauchwitz Hesketh
Mr J D Manwell
Pastor A O Olaoye
Dr T Omideyi
Mr A Osanyinlusi

Secretary

Mrs A Sadiku

Charity number

1077293

Company number

3689784

Registered office

Oakfield Road
Anfield
Liverpool
Merseyside
L4 0UE

Auditor

Champion Accountants LLP
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

LIVERPOOL LIGHTHOUSE LIMITED

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LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

Objectives and activities

Objectives and aims

To promote any charitable purpose for the benefit of the people of Liverpool but in particular to:-

1. Advance education and training including through the medium of music, dance and drama.
2. Demonstrate the Christian faith through practical help to those most vulnerable in the community including those who are homeless, children, young people, the sick and elderly.
3. Assist people who are unemployed by the provision of training, support and assistance to help them to obtain gainful employment and improve the condition of their lives.

Our strategic goals for 2021/22:

Coming out of the pandemic and with a new Creative Director (COO), 2021-22 was a year to respond to our communities, our city, its artists and external affairs to create a refreshed vision and 3-year strategic plan.

Overarching goals 2021/22:

Community: To build on the legacy of previous community projects in our community provision and to embed our organisational Theory of Change, developed in 2020/21.

Youth: To create a unified youth programme with pathways in music and drama for young people 8-18yrs.

Arts: To work with local artists to develop the concept of Creative Sanctuary for the city's artists and to develop our role and identity as a music organisation, particularly as a centre for the development of gospel music.

Income: To secure £400,000+ funding including community funding to support our ongoing programmes and to develop venue income while encouraging safe use of the venue.

Communications: Crucial to our future development and sustainability is to increase our reach and public and stakeholder understanding of our impact. Our goals were to develop a communications strategy, improve the website, increase social media presence and secure press and PR coverage.

Partnerships: To increase our sustainability, increase our visibility and impact and develop our capacity we planned to create relationships, collaborations and partnerships with the city's stakeholders in health, social and arts sectors.

Public benefit

The trustees are satisfied that the charity is benefitting the people of the city of Liverpool in many ways.

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

Achievements and performance

The context for delivery of activities in 2021/22

There had been a number of challenges faced by Liverpool Lighthouse over the 12-month period to 2021.

Negotiating the end of the Covid-19 pandemic lockdowns was a period of financial and social insecurity. Re-opening the venue in a safe and controlled way with changing guidance and restrictions required considerable flexibility. There was increased community need requiring new ways of working which informed the development of the new vision and strategy.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Income generation was unpredictable as pandemic emergency funding came to an end and there continued to be audience uncertainty around attending events. This affected revenue from hires and events, while the company embarked on an ambitious activity and staffing plan to deliver the new strategic plan. This left a funding gap to be managed through high fundraising targets for the year.

There have been several staffing changes to support the development of the organisation and recruitment was slow, reflecting the national picture post-Covid.

The venue needed repairs to meet health and safety requirements and to make spaces available for the public as well as the usual maintenance.

Report of activities in 2021/22

Community

Family Connect programme received 3-years' succession funding from the National Lottery, with feedback from the local decision-making board that it was 'impossible not to fund'.

12 creative sessions a week (on average) during term time involved local families and a Welfare and Wellbeing worker was appointed to provide signposting, support and mentoring.

155 ESOL students studied across the year, with 95 online when restrictions were still in place and 60+ in face-to-face groups when the programme re-opened in September, from pre-beginners to Entry 3 level sessions delivered each week.

Free hot lunches were provided 3 days a week, which have been effective at helping the ESOL students connect more effectively with the wider community programme.

Across the community programme, 680 sessions involved 3792 participant experiences.

Through surveys by community participants, 84% reported increased wellbeing; 70% felt family activities had improved their children's wellbeing; 93% said they felt less isolated and 90% said support prevented hunger and reduced their dependence on high-cost short term loans.

"I really enjoy coming to the Lighthouse as it helps with my anxiety and depression, makes me find new friends and learn new skills to help with my family at home." (community participant)

Food

Work developed during the pandemic to support households in food poverty continued until restrictions were completely lifted. 500 hot meals were delivered to vulnerable people and shielding adults.

As the venue re-opened, a fresh food pantry provided groceries to 120+ households and 350+ people experiencing food insecurity.

In addition, 100+ hot meals a week were prepared and eaten by community members including young people and asylum seekers. In total 2640 hot meals were provided for the community and young people across the year.

1000+ packed lunches for children were made and distributed and hot meals provided during holiday periods.

90% of pantry members said that without the pantry they would struggle to afford food for their households, 70% said they felt more confident about cooking with fresh food and 100% pantry members said the pantry gave them better access to fresh food.

"For a long time I've not had any food in my fridge. But since I've been coming here I can get 7 days food, 2 meals a day for £5. If the pantry stopped I'd be eating pasta and gravy granules again. Bread is a luxury, but since I've been here I can have luxury food." (Dave, a pantry user)

Youth

Youth activities were delivered 48 weeks of the year. 400+ young people 8-18yrs participated in weekly performing arts and music sessions during term-time. Holiday programmes involved 5 weeks for 8-14yr olds and 3 weeks for 14-18yr olds and averaged 77 young people each week (and up to 120 young people). 3 performance opportunities involved a total of 250 young people.

In Saturday Music School, 60+ underrepresented young people had music tuition in 1000+ sessions. 22 young people achieved ABRSM or Trinity grades. 10 families accessed highly subsidised lessons.

2 programmes focused on 16-25-year-olds. The Levi project involved music sessions with 260 young people. The Harbour Fund was a successor project, working to support 6 young musicians deliver independent projects and supporting them with career development. One artist received national radio play with their single and another secured a management contract following the programme. Two of the young people were employed by Liverpool Lighthouse and their work included a project to refurbish the music studio for commercial use.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

In data collected April - November 2021, 236 (87%) young people said they felt better about themselves, 236 (87%) had improved self-esteem, 248 (91%) felt happier as a result of participating in the programme, 78% (212) experienced reduced anxiety, 233 (86%) felt more confident and 85% (231) reported improved energy levels.

"I like the Lighthouse because of the equality, respect and kindness... I like making new friends and I become more confident" (Youth Connect participant)

Arts

Arts activity was a priority both in and out of the pandemic as the 2022-25 strategic plan was developed with a new Creative Director and Music Director. There were a number of successful activities and events that prepared the ground effectively for the delivery of the strategic plan.

A community street theatre performance *The Summerfolk* performed 40 Doorstep performances over 12 days to 350+ people while Covid restrictions were still in place in the summer of 2021. The performances targeted those who felt isolated or vulnerable,

Anu Omidoyi, multi award-winning choir director and singer-songwriter came on board as full time Music Director to support the planning and delivery of the development of the National Gospel Music Centre at Liverpool Lighthouse. The Love & Joy Gospel Choir was re-developed, following a dormant period during the pandemic. Liverpool Lighthouse Choir moved from Zoom to live rehearsals and completed professional recordings of 6 songs. 2 of them were released nationally in 2021/22. They also performed at the *Songs of Healing* Concert in December 2021 for family and friends of Hillsborough families.

The Community-led Cinema project at Liverpool Lighthouse secured funding to go live, supported by a successful Crowdfunder and with considerable local support.

A Theatre-makers initiative was established with 100+ artists taking part in a consultation event. Emerging from this, a barter system was piloted offering artists space, support and resources in return for skills or work for the local community.

The dance studio was successfully refurbished and returned to use.

"It lifted my spirit and gave me the feeling of belonging. I believe in miracles, my little light of miracles in a bottle which you gave me after your performance is always on my bedside table" (Doorstep performance recipient)

Communications

Online engagement accelerated. 19,507 people engaged with Liverpool Lighthouse social media activities on Twitter, Facebook and Instagram. In addition, 8000+ engaged with Lighthouse Choir content on YouTube, TikTok, Facebook etc. with specifically 5,645 engaging with YouTube videos.

With PR support, national news coverage for Hillsborough *Songs of Healing* Concert and for the single release, *Abide with Me* was achieved, including ITV national 6 o'clock news. There was extensive local news and radio coverage for the start of the Community Cinema project.

Partnerships

Partnerships that have been developed across this financial year include with Sola Arts, Active 8 and Harmonize Academy for work with vulnerable young people, Liverpool Clinical Commissioning Group (NHS) for work with mothers and babies, Edge Hill University for arts for wellbeing work, placement students and research bids, Gospel Music Industry Alliance for the development of the National Gospel Music Centre and Gospel Music Hall of Fame and Culture Liverpool for arts activities serving North Liverpool residents.

Partnerships that were negotiated in 2021/22 to begin in 2022/23 include Liverpool Philharmonic and Resonate Music Hub for work with young people in music, Refugee Women Connect, Citizens Advice, Anfield Children's Centre and All Saints School for work with families and community and National Museums Liverpool for the development of Gospel Music Hall of Fame.

The progress on partnerships that has been made this year is vital for developing Liverpool Lighthouse's local and national reputation in some of the key areas where we are working to be national exemplars, including arts for wellbeing and gospel music development.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial Supporters in 2021/22

Over the 12 months £480,000+ has been raised from trusts & foundations and government support.

Financial supporters enable the work to happen, and we do want to thank them for their vital contribution. In 2021/22 they were:

Arnold Clark Community Fund
Arts Council England
Culture Liverpool
Eleanor Rathbone Trust
Lancaster Foundation
Levi's
LCR Mayoral Fund
LCVS Community Impact Fund
Liverpool City Council
Liverpool One
Merseyside Play Action Council
Merseyside Recycling and Waste Authority
Merseyside Sport Partnership
Merseyside Violence Reduction Partnership
National Lottery Reaching Communities Fund
NHS Liverpool Clinical Commissioning Group
People's Postcode Trust
Persimmon Homes
PH Holt
Skelton Charity
Steve Morgan Foundation
Tesco
The Archer Trust
The Henry Smith Charity
The Pilkington Families' Fund
Thomas Wall Trust
Tillotson Bradbery Charitable Trust
Youth Endowment Fund
Youth Music
23 Foundation

We are also grateful for the in-kind support we have received from local businesses, including Alliance Print, Homebaked, Greggs, Tesco's, Aldi, Parfaits, Sainsburys and Asda.

BRIGHT PARK

Bright Park, the subsidiary charity of Liverpool Lighthouse, had very successful year.

In April 2021, the challenge of Covid 19 was continuing with no discernable exit timeframe. The priority for the year was to raise funding to carry out significant capital programmes that would make the park safer for all users. It was also important that the park was secured against intruders when locked overnight and at other times.

Bright Park raised over £42,000 and began carrying out not just capital works to make the park safer but new activities designed to begin to bring residents from the community out of their homes post covid. The year turned out to be a landmark year for the development of the park as we began to get members of the community to volunteer in the park and to establish new relationships with various partner organisations.

The full report is available in the Annual Report for Bright Park March 2022.

Financial review

The financial result for the year under review is a small loss of £11,971.

The budget for 2022/23 anticipates that, with a realistically achievable programme, a surplus will be achievable.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Reserves policy

The charity carries out a variety of both long term and short term projects. The Trustees have examined the requirements for free reserves, which are those unrestricted reserves not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that currently, given the nature of our work, this should be approximately enough to cover 6 months' worth of expenditure which based on these accounts would equate to approximately £97,500 which would give flexibility to cover short term timing differences for grant claims and adequate working capital for our core costs. The unrestricted cash balance at the year-end was £17,281, which is well below the target level, however, the Trustees have projected a surplus for the coming year and will keep this under regular review as circumstances change.

Investment policy

The Trustees have the power to invest in such assets as they see fit. Surplus funds are invested with both TSB Bank and Unity Trust Bank.

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 actively review the major operational and business risks which we face in the form of a risk register and confirm that we have taken appropriate actions to reduce both the likelihood of occurrence and impact.

Plans for future periods

The next three years will see the organisation focus on delivering its 3-Year Strategic Plan.

Progress over the next three years will be shaped by the ability to attract core organizational funding and to broaden the sources of income from over reliance on Trust and Foundation grants. LLH will need to grow its income generation stream and embed others such as Legacy Funding, general fundraising activities and attract other major donors. This will enable the organisation to build up the staff team which is currently too small to deliver the vision.

There is a recognition that major building works will be needed during this period to realise the dream of creating an attractive and welcoming café-kitchen-entrance single space on the ground floor to support the vision for growing LLH's reputation as a creative sanctuary where artists can engage with each other and the local community to develop exciting creations. Having failed in the bid to the Arts Council Capital Investment Programme, and suspension of the proposal to develop a partnership with Bay Tree Academy CIC, effort will at some point target securing other sources of funding for this work.

At the same time, need for capital funding will be balanced with raising the revenue income for the organisation to continue its strategy of raising the income level of the organisation so it can keep its staff and attract new ones.

Development of strategic partnerships with identified organisations will continue across our areas of operations.

Structure, governance and management

The charity is a company limited by guarantee and is governed by the terms in its governing document.

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Mrs A Sadiku
Mrs H J Hawley
Ms K MacDonald
Mr F Bauchwitz Hesketh
Mr J D Manwell
Pastor A O Olaoye
Dr T Omidoyi
Mr A Osanyintusi

Trustees are appointed in the annual general meeting of the Charity; a meeting may from time to time determine in what rotation any increased or reduced number of directors shall go out of office, and also make the appointments necessary for effecting any such increase in the number of directors.

This year, the board resolved to expand its number from maximum of 9 to 12 in recognition of the need for more specialist contribution in discussions and decision making.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £ 1 in the event of a winding up.

Management and Employees

The board of trustees have appointed a Chief Operating Officer to head the organisation, accountable to the board and line managed by the chair of board. The COO uses another title of Creative Director, reflecting the strong focus Liverpool Lighthouse will be placing on developing its profile as a community Arts organisation. The COO is supported by a small team of senior managers and managers heading key areas of the organisations works. These are supported by other workers and qualified sessional facilitators to meet project needs. As a voluntary sector organisation, LLH continues to value the contribution of its band of volunteers.

Disabled Employees

In accordance with the charity's Equal Opportunity policy, the charity has long established fair employment practice in the recruitment, selection, retention and training of disabled staff.

Policies

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal Opportunities policy
- Volunteers' policy
- Health and Safety policy
- Safeguarding policy
- Safer recruitment policy
- Environmental Policy

Full details of these policies are available from the charity's offices

LIVERPOOL LIGHTHOUSE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Related parties

Liverpool Lighthouse Limited (LLH) receives grants from an associated charity Love and Joy Ministries Limited (LJM), towards running projects which deliver shared objectives for both charities. Also the property the charity occupies is owned by LJM but utilised by LLH under a long-term lease agreement.

LLH is single trustee for another charity called Bright Park (charity number 526085).

LLH, in partnership with LJM, set up a new charity Lighthouse Harmonize Education Trust (LHET) to run a new Free School which opened in 2013.

The four named charities, LLH Ltd, LJM Ltd, LHET and Bright Park together form a group of associated independent charities - LJM Association of Independent Charities.

In the year Liverpool Lighthouse made no payments other than travel expenses to trustees in respect of their role as trustees and made no financial payments to any other connected persons.

Auditor

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

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



Dr T Omidayi
Trustee

Date: 27/12/22

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Liverpool Lighthouse 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.

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

- We obtained an understanding of the legal and regulatory frameworks applicable to the Charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities Act 2011, Employment regulation and Health and Safety legislation.

- We obtained an understanding of how the Charity is complying with those legal and regulatory frameworks by making inquiries to the management.

- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;

- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;

- Challenging assumptions and judgements made by management in its significant accounting estimates;

- Identifying and testing journal entries; in particular any journal entries posted with unusual account combinations;

- Reviewing material variation from our expectation in the income, expenses and balances; and

- Assessing the extent of compliance with the relevant laws and regulations.

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

LIVERPOOL LIGHTHOUSE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LIVERPOOL LIGHTHOUSE LIMITED

Use of our report

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



Peter Buck FCA, DChA (Senior Statutory Auditor)
for and on behalf of Champion Accountants LLP

07/12/22

Chartered Accountants
Statutory Auditor

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	126,951	355,962	482,913	118,208	290,394	408,602
Charitable activities	4	62,857	-	62,857	884	-	884
Other income	5	136	-	136	6,160	-	6,160
Total income		189,944	355,962	545,906	125,252	290,394	415,646
Expenditure on:							
Raising funds	6	-	-	-	297	-	297
Charitable activities	7	194,795	363,082	557,877	107,672	267,645	375,317
Total expenditure		194,795	363,082	557,877	107,969	267,645	375,614
Gross transfers between funds		-	-	-	(16,891)	16,891	-
Net (expenditure)/income for the year/							
Net movement in funds		(4,851)	(7,120)	(11,971)	392	39,640	40,032
Fund balances at 1 April 2021		848,336	77,900	926,236	847,944	38,260	886,204
Fund balances at 31 March 2022		843,485	70,780	914,265	848,336	77,900	926,236

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.

LIVERPOOL LIGHTHOUSE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		942,939		944,719
Current assets					
Debtors	12	68,049		29,071	
Cash at bank and in hand		88,061		117,700	
		<u>156,110</u>		<u>146,771</u>	
Creditors: amounts falling due within one year	14	<u>(104,854)</u>		<u>(58,557)</u>	
Net current assets			51,256		88,214
Total assets less current liabilities			994,195		1,032,933
Creditors: amounts falling due after more than one year	15		(79,930)		(106,697)
Net assets			<u>914,265</u>		<u>926,236</u>
Income funds					
Restricted funds			70,780		77,900
Unrestricted funds			843,485		848,336
			<u>914,265</u>		<u>926,236</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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

The financial statements were approved by the Trustees on 7/12/22



Dr T Omideyi
Trustee

Company registration number 3689784

LIVERPOOL LIGHTHOUSE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	18		36,634		93,285
Investing activities					
Purchase of tangible fixed assets		(40,583)		(29,784)	
Net cash used in investing activities			(40,583)		(29,784)
Financing activities					
Repayment of borrowings		(1,619)		34,003	
Repayment of bank loans		(22,506)		(22,932)	
Net cash (used in)/generated from financing activities			(24,125)		11,071
Net (decrease)/increase in cash and cash equivalents			(28,074)		74,572
Cash and cash equivalents at beginning of year			117,700		43,128
Cash and cash equivalents at end of year			88,061		117,700
CASH FLOW OUT OF BALANCE BY:			1,565		-

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Liverpool Lighthouse Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Oakfield Road, Anfield, Liverpool, Merseyside, L4 0UE.

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. 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.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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:

Leasehold improvements	Over useful economic life of 50 years
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
General equipment	25% reducing balance
Motor vehicles	20% on cost

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

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.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	49,908	90,167	140,075	33,735	-	33,735
Grants	77,043	265,795	342,838	84,473	290,394	374,867
	<u>126,951</u>	<u>355,962</u>	<u>482,913</u>	<u>118,208</u>	<u>290,394</u>	<u>408,602</u>

4 Charitable activities

	Core Activities 2022 £	Core Activities 2021 £
Bistro and catering income	4,504	235
Auditorium and room hire fees	51,835	649
Music school lessons	6,518	-
	<u>62,857</u>	<u>884</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Sundry income	<u>136</u>	<u>6,160</u>

6 Raising funds

	Total	Unrestricted funds
	2022 £	2021 £
Fundraising and publicity	-	297
Other fundraising costs	<u>-</u>	<u>297</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

(Continued)

7 Charitable activities

	Core Activities 2022 £	Core Activities 2021 £
Staff costs	205,642	-
Depreciation and impairment	43,928	42,183
Charitable expenditure	230,682	241,255
	<u>480,252</u>	<u>283,438</u>
Share of support costs (see note 8)	73,125	87,679
Share of governance costs (see note 8)	4,500	4,200
	<u>557,877</u>	<u>375,317</u>
Analysis by fund		
Unrestricted funds	194,795	107,672
Restricted funds	363,082	267,645
	<u>557,877</u>	<u>375,317</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	73,125	-	73,125	87,679	-	87,679
Audit fees	-	4,500	4,500	-	4,200	4,200
	<u>73,125</u>	<u>4,500</u>	<u>77,625</u>	<u>87,679</u>	<u>4,200</u>	<u>91,879</u>
Analysed between Charitable activities	<u>73,125</u>	<u>4,500</u>	<u>77,625</u>	<u>87,679</u>	<u>4,200</u>	<u>91,879</u>

Governance costs includes payments to the auditors of £4,500 (2021- £4,200) for audit fees.

9 Trustees

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

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
20	16
<u>20</u>	<u>16</u>

Employment costs

2022 £	2021 £
-----------	-----------

Wages and salaries

278,767	87,679
<u>278,767</u>	<u>87,679</u>

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

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11	Tangible fixed assets	Leasehold improvements £	Office equipment £	Fixtures and fittings £	General Motor vehicles equipment £	Total £
	Cost					
	At 1 April 2021	1,641,199	92,906	174,071	65,439	1,979,615
	Additions	29,106	7,595	1,305	2,577	40,583
	At 31 March 2022	1,670,305	100,501	175,376	68,016	2,020,198
	Depreciation and impairment					
	At 1 April 2021	734,630	84,054	159,781	53,870	1,033,331
	Depreciation charged in the year	33,001	2,796	3,871	3,060	43,928
	At 31 March 2022	767,631	86,850	163,652	56,930	1,077,259
	Carrying amount					
	At 31 March 2022	902,674	13,651	11,724	11,086	942,939
	At 31 March 2021	905,004	8,852	14,290	11,569	944,719

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Trade debtors		31,588	233
Amounts owed by fellow group undertakings		36,461	-
		<u>68,049</u>	<u>233</u>
		2022	2021
		£	£
Amounts falling due after more than one year:			
Amounts owed by subsidiary undertakings		-	28,838
		<u>-</u>	<u>28,838</u>
Total debtors		<u>68,049</u>	<u>29,071</u>
13 Loans and overdrafts		2022	2021
		£	£
Bank loans		91,651	114,157
Loans from fellow group undertakings		33,600	35,219
		<u>125,251</u>	<u>149,376</u>
Payable within one year		45,321	42,679
Payable after one year		79,930	106,697
		<u>125,251</u>	<u>149,376</u>
14 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Bank loans	13	25,896	22,135
Other borrowings		19,425	20,544
Trade creditors		52,580	11,678
Other creditors		2,153	-
Accruals and deferred income		4,800	4,200
		<u>104,854</u>	<u>58,557</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	65,755	92,022
Other borrowings		14,175	14,675
		<u>79,930</u>	<u>106,697</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	942,939	-	942,939	944,719	-	944,719
Current assets/(liabilities)	51,256	-	51,256	88,214	-	88,214
Long term liabilities	(79,930)	-	(79,930)	(106,697)	-	(106,697)
	<u>914,265</u>	<u>-</u>	<u>914,265</u>	<u>926,236</u>	<u>-</u>	<u>926,236</u>

17 Related party transactions

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Related party transactions

(Continued)

Love and Joy Ministries Limited 5283980 Charity No. 11070290) is closely associated with Liverpool Lighthouse Limited, a Charitable Company Limited by Guarantee. The activities of Love and Joy Ministries Limited are as follows:

The holding of worship and evangelistic meetings.

Support of other Christian organisations with similar objectives.

By supporting the homeless and providing information, technical help, counselling and accommodation.

Supporting young people through the provision of Youth Clubs, holiday time play schemes, skills workshops and educational support programmes.

Supporting the sick and elderly through organised visits and the distribution of gifts donated by more fortunate members of the community.

Supporting Churches and other community groups through the provision of choirs, drama groups, dance groups, recording facilities, concerts, fundraising events and evangelical events.

SUBSIDIARY UNDERTAKING

Liverpool Lighthouse Limited is the sole trustee of Bright Park (Charity No. 526085). The activities of Bright Park are as follows;

1. The provision of items, services and facilities for any schools for children with special educational needs in the area of benefit;
2. The promotion of the education of persons who are in need of financial assistance and who are attending or who have at any time attended a school for children with special educational needs in the area of benefit;
3. To advance the education of persons resident in the area of benefit, particularly those who have special educational needs, in the subjects of the arts, heritage, culture and the environment;
4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of persons resident in the area of benefit who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The reserves of Bright Park at 31 March 2022 were £75,956. The accounts of Bright Park have not been consolidated with the accounts of Liverpool Lighthouse Limited.

Liverpool Lighthouse operates a loan account with Bright Park. At the year end the balance held within the creditors due after one year of Liverpool Lighthouse is £14,175 (2021: £14,675).

During the year the Charity received donations of £20,000 (2021: £20,000) from Love and Joy Ministries, a charity which is closely associated with Liverpool Lighthouse, and of which Dr T Omidoyi is also a Trustee.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18	Cash generated from operations	2022	2021
		£	£
	(Deficit)/surplus for the year	(11,971)	40,032
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	43,928	42,183
	Movements in working capital:		
	(Increase)/decrease in debtors	(38,978)	62,574
	Increase/(decrease) in creditors	43,655	(51,504)
	Cash generated from operations	36,634	93,285
19	Analysis of changes in net (debt)/funds		
		At 1 April 2021	Cash flowsAt 31 March 2022
		£	£
	Cash at bank and in hand	117,700	(29,639) 88,061
	Loans falling due within one year	(42,679)	(2,642) (45,321)
	Loans falling due after more than one year	(106,697)	26,767 (79,930)
		(31,676)	(5,514) (37,190)

LIVERPOOL LIGHTHOUSE LIMITED

England & Wales - Charity number 1077293

Accounts

REGISTERED COMPANY NUMBER: 3689784 (England and Wales)
REGISTERED CHARITY NUMBER: 1077293

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
LIVERPOOL LIGHTHOUSE LIMITED

Champion Accountants LLP
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

LIVERPOOL LIGHTHOUSE LIMITED

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FOR THE YEAR ENDED 31 MARCH 2021

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LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote any charitable purpose for the benefit of the people of Liverpool but in particular to:-

1. Advance education and training including through the medium of music, dance and drama.
2. Demonstrate the Christian faith through practical help to those most vulnerable in the community including those who are homeless, children, young people, the sick and elderly.
3. Assist people who are unemployed by the provision of training, support and assistance to help them to obtain gainful employment and improve the condition of their lives.

Our overarching aims across all our programmes are to:-

- To reduce isolation and loneliness
- To help develop skills for living, education and employability
- To improve level of arts enjoyment and participation
- To contribute to greater community cohesion

Public benefit

The trustees are satisfied that the charity is benefitting the people of the city of Liverpool in many ways.

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

ACHIEVEMENT AND PERFORMANCE

As the new financial year began in April, with the onset of the Covid-19 pandemic and resulting lockdown, it became inevitable that we would have to radically innovate in order to continue engaging with the main groups we had been working with for the last 5 years.

We faced four new major challenges:

Lockdowns - Building closed down

The nation and in particular our region remained in lockdown for much of the year. With restrictions on groups meeting up, our well-trying and trusted methods of engaging with different beneficiary groups could not be used.

End of funding for 3 main projects

Funding for three of our most successful projects, Family Connect, Youth Connect and the Youth Music project all ended by April 2020 as the financial year began. All funding applications pending were promptly suspended by the funders as they swiftly brought out new grants in response to the pandemic. This led to great financial uncertainty for us. Most of our reserves had been used up in 2019 towards the major capital works we had undertaken.

Staffing shortage

With grants ending, experienced staff quickly moved on to other jobs. In difficult circumstances, it was very challenging recruiting new staff.

Developing activities online

There was the challenge to quickly develop non-venue based activities, either online or at beneficiaries' doorsteps.

Our main task was to adapt and succeed in the new landscape. We set ourselves four new goals:

1. **Develop emergency programmes** - To develop whole new programmes that could be delivered away from our venue
2. **Raise funds to run them** - To raise funds from new sources to enable the new activities to be delivered as needed
3. **Use government support packages** - To abide by government directives for operating during pandemic and take advantage of their support packages
4. **Develop social media capability** - To better use social media and other online platforms to improve our communication capacity

In addition to these we added other priority goals that were set before the pandemic started in March 2020

5. **Appoint a new Chief Operating Officer**
6. **Make essential amendments to the governance document of the organisation**
7. **Complete the outstanding payment for Raise the Roof capital programme**
8. **Conclude the Theory of Change funded programme we had embarked on**

This report will address each of those goals.

1. Developing emergency programmes

Thanks to the creativity of our staff and senior management with the support of the trustees, we succeeded in developing new models of working with most of our beneficiary groups, albeit addressing the more difficult emerging crisis. The following activities were carried out:

Family Connect & Intergenerational - Improving the lives of disadvantaged families

- Online activities for families: cooking tutorials, Zumba dance, over 50s-line dancing, poetry, woodwork, singing
- Delivered essential food parcels weekly. Provided Christmas meal food hampers for 1050 people
- Provided 1 to 1 weekly counselling support for the most vulnerable
- Delivered cooked meals and flowers
- Provided tablets to connect families to online activities

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

Youth Connect - aimed at children and young people aged 8-18

- One to one socially distanced support for 7 of our most vulnerable young people
- Physical & online workshops that focused on life skills and creativity - included cooking workshops, drama, crafts, dance and puppet fun
- Weekly welfare phone calls and doorstep visits
- Provided stay at home and school lunch boxes for 100 children weekly

Language school - ESOL programme

- 88 beneficiaries achieved basic and advanced English lessons.
- Tablets were provided for those who had none.

Artists support programme

Through November and December, we released weekly live streams of Liverpool performers through our YouTube channel.

We worked with artists on the 'Rainbow Project' to record and produce a music single to raise funds for struggling musicians during lockdown.

Levi Studio Project

The 'Sounds From Lockdown' programme brought the community and musicians together during the first wave of the pandemic.

We moved tutoring at our Lighthouse Music School online during much of this period; 40 young people participated over the 36 weeks period.

Lighthouse Community Choir

We formed a 35 strong online community choir which regularly rehearsed towards the eventual production of an album featuring a collection of songs that were performed by Love & Joy Gospel Choir at the Hillsborough memorial service events at the LFC stadium over a 20-year period.

A sample recording of 'You'll never walk alone' single was released in March 2021 with a full album to follow in the Autumn.

IMPORTANT STATISTICS

Food distribution

- 1500 household received food parcels
- 5000 individuals benefited from the food programme
- 1,200 cooked meals delivered to needy people
- From April 20 to Jan 21, we distributed 2.2 tonnes of food

Online engagement

- 18,000 people engaged in our online Twitter, Facebook, Instagram activities.
- 1,476 people took part in our online cooking tutorials.
- 3,005 engaged in our live streams.

People

- 113 households received regular wellbeing phone calls
- 4000 face-to-face visits and engagements
- 7 young people deemed high risk were intensely supported through lockdowns

2. Raise funds for running the programmes

With the onset of the pandemic, most funders changed their funds to cover 'Response' to community grants and 'Recovery' of organisation grants. We targeted both streams from Trusts & Foundations and from government and local council.

Finance received

Over the 12 months we raised £374,867 from trusts & foundations and government that enabled us to end the year in a strong financial position.

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

A substantial part of the outstanding loan owed by LJM to Liverpool Lighthouse was repaid, with the balance set to be completed by September 2021.

Businesses supported us

Ten food outlets provided us with food - KFC, Pizza Hut, M&S, Asda, Tesco, Greggs, Fareshare, The Church eating place, Aldi and a local farm.

On average we signposted 30 people a month to specialist services around the city who partnered with us.

Other support received

- There were several skilled professionals who gave their time for free facilitating various programme sessions we were running
- StoryBarn provided children's story activities and free training for parents
- Homebake project shared activities and other opportunities
- Local service providers served us

3. Use Government support packages

We took advantage of the Government furlough scheme for our workforce to be furloughed which made a big difference to our monthly cashflow. Over the financial year the furlough scheme enabled us to reduce our contributions to salary costs by £27,401.

One of the Government's grants was to enable us to purchase a van to support the food collection and distribution programmes we were running.

We took advantage of the government's generous Emergency Loan scheme for businesses, successfully drawing down £50,000 at a favorable rate of 2.5% APR with a year free interest and delayed repayment. With this, we paid off a more expensive loan we had been carrying.

We also asked for a six-month repayment holiday for another grant. All these meant we successfully managed our cashflow to conclude the year in a good financial state.

4. Better use of social media and other online platforms

We had employed a new staff member to coordinate the marketing for Liverpool Lighthouse in March 2020 just before the pandemic started. We could not have known then how important a move that would prove to be. With the building perpetually on lockdown, messaging our community of beneficiaries became the main means of communicating with them. The good news is that this was achieved beyond our expectations and puts us in a much stronger position as an organisation going forward.

5. Core goals achieved - goals 5 to 8

- Despite the financial pressures we were under, we paid off all outstanding invoices related to the major capital work that was concluded in 2019.

- A major achievement was to take our staff and some trustees through the 'Theory of Change' process as we worked with Data Orchard, a company appointed with the grant we received from the DfE. What was remarkable was that the whole 6-month process took place online. At the end of the process, the organisation had finalized its Theory of Change pathway.

- After two years of searching the organisation appointed its first new Chief Operating Officer to take a lead role in taking the organisation forward. Rebecca Ross Williams joined Liverpool Lighthouse as COO/Creative Director. The creative director aspect would reflect her background which had included 20 years experience as Director at the Everyman Playhouse Theatre in Liverpool.

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

- As a new COO starts, one of the senior managers Alfie Levene who was one of the first staff at Liverpool Lighthouse starting as a volunteer in 1999, is set to step down from her role at next AGM in September to take up a newly created role of Missions Director with Love & Joy Ministries. For many of the trustees, they would credit some of the developments at Liverpool Lighthouse to Alfie's skills and passion for the organisation. The good news is that she is set to continue to contribute her extensive experience as a Liverpool Lighthouse trustee when she leaves her current role in September.

- The trustees agreed on important amendments to the Articles and Memorandum of Association for the organisation. One of the changes was the insertion of an 'object' to cover the reality of Liverpool Lighthouse owning Bright Park land and property assets. These amendments will be taken forward to the next AGM in October 2021 for approval of the members after which they will be processed through the Charity Commission and the Companies House.

Other achievements:

After 23 years of operation, Liverpool Lighthouse took over full responsibility of managing its own staff with direct registration with HMRC. This had previously been managed through the services of Love and Joy Ministries.

New signages paid for by grants from Awards for All, Eleanor Rathbone and Elizabeth Rathbone and designed before Covid started were concluded, printed and fully installed on the Liverpool Lighthouse front wall elevation during the year. This brought a freshness and clarity of message to our community and the multitudes that either walk or drive past our venue daily.

BRIGHT PARK

Bright Park, the subsidiary charity of Liverpool Lighthouse, had very different challenges. Instead of being forced to close down, the petition from the Knotty Ash community was to open up during lockdowns to support the health and wellbeing of the community. The negative side to this was that the Community Payback team (Probation Services) that had helped to maintain the park landscape over several years were unable to continue doing so. The solution was for members of staff from Liverpool Lighthouse to be transferred to Bright Park to restore conditions at the park so the community visitor programme could resume. One of the staff was retained as a Bright Park staff and a second staff recruited soon after. The Park continued opening for 3 to 4 days every week for the rest of the year. The full report is available in the Annual Report for Bright Park.

FINANCIAL REVIEW

Financial position

The Charity recorded a surplus for the year of £40,032

At the end of the year the total funds were £926,236 (including restricted funds of £77,900).

Investment policy and objectives

The Trustees have the power to invest in such assets as they see fit. Surplus funds are invested with TSB Bank.

Reserves policy

The charity carries out a variety of both long term and short term projects. The Trustees have examined the requirements for free reserves, which are those unrestricted reserves not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that currently, given the nature of our work, this should be approximately enough to cover 6 months worth of expenditure which based on these accounts would equate to approximately £200,000 which would give flexibility to cover short term timing differences for grant claims and adequate working capital for our core costs. The unrestricted cash balance at the year end was £39,800, which is well below the target level, however, the Trustees have projected a surplus for the coming year and will keep this under regular review as circumstances change.

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

FUTURE PLANS

One year on into living with the impact of the Covid-19 pandemic, we are beginning to work out how to start up face to face programmes again, subject to government directives and guidelines. Being mindful of that, the future for us is exciting with the new Chief Operating Officer set to start work at the end of April 2021.

The focus for next financial year 2021-22, subject to impact of Covid-19, is on the following:

1. The new COO to quickly get to speed with the organisation and put in place strategy to bring in new grants beyond the Response and Recovery grants that were attracted for the financial year ending March 2020. Much of the current grants are set to end in December 2021. New grants must be brought in by then.
2. Oversee existing programme commitments, bringing in short term staffing as needed to carry out activities.
3. The trustees were aware of the fact that the 5-Year Strategic plan for 2017-22 was set to end. Being mindful of the need for contributions and shaping to reflect the new directions the COO was likely to take, the board decided to postpone producing a new strategic plan as a task for the new COO. The first draft of the plan should be ready to present to the board within 6 months of starting in April.
4. The COO will begin to introduce as part of her strategy, pathways to increase generated income.
5. Ensure operations reopening in the venue will be managed safely in line with Government Covid-19 directives.
6. Keep the organisation in operation and in a stronger financial state at the end of the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company was incorporated as Community TOP Ltd on 24 December 1998 and registered with the Charities Commission on 7 September 1999. The name was changed to Liverpool Lighthouse Ltd on 11 January 2005. Its registration number is 1077293.

Directors are appointed in general meeting of the Charity, a meeting may from time to time determine in what rotation any increased or reduced number of directors shall go out of office, and also make the appointments necessary for effecting any such increase in the number of directors.

Related parties

Liverpool Lighthouse Limited (LLH) receives grants from an associated charity Love and Joy Ministries Limited (LJM), towards running projects which deliver shared objectives for both charities. Also the property the charity occupies is owned by LJM but utilised by LLH under a long-term lease agreement.

LLH is single trustee for another charity called Bright Park (charity number 526085).

LLH, in partnership with LJM, set up a new charity Lighthouse Harmonize Education Trust (LHET) to run a new Free School which opened in 2013.

The four named charities, LLH Ltd, LJM Ltd, LHET and Bright Park together form a group of associated independent charities - LJM Association of Independent Charities.

In the year Liverpool Lighthouse made no payments other than travel expenses to trustees in respect of their role as trustees or made financial payments to any other connected persons. For administrative purposes, the staffing and payroll functions for Liverpool Lighthouse Ltd are carried out by Love & Joy Ministries Ltd, and staffing costs are recharged to Liverpool Lighthouse Ltd.

Employees and Trustees

For administrative purposes, the staffing and payroll functions for Liverpool Lighthouse Ltd are carried out by Love & Joy Ministries Ltd, and staffing costs are recharged to Liverpool Lighthouse Ltd. Expenses reimbursed to trustees in their role as trustees totalled Nil.

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 actively review the major operational and business risks which we face in the form of a risk register and confirm that we have taken appropriate actions to reduce both the likelihood of occurrence and impact.

Disabled Employees

In accordance with the charity's Equal Opportunity policy, the charity has long established fair employment practice in the recruitment, selection, retention and training of disabled staff.

Employee Involvement

The activities of Liverpool Lighthouse are managed by an energetic core staff team averaging around 12 people covering vital work such as Project Management, Finance, HR, Building Maintenance, Health and Safety, Marketing and Fundraising. These are supported by casual workers and qualified sessional facilitators to meet project needs. We also acknowledge the important contribution that Volunteers make to the organisation in the areas of building cleaning, maintenance, reception and general administration.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- . Equal Opportunities policy
- . Volunteers policy
- . Health and Safety policy
- . Safeguarding policy
- . Safer recruitment policy

Full details of these policies are available from the charity's offices.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3689784 (England and Wales)

Registered Charity number

1077293

Registered office

Oakfield Road
Anfield
Liverpool
L4 0UE

Trustees

Dr T Omideyi Chair
Mrs H Hawley
J Manwell
M Wilhelm
A Osanyinlusi Treasurer
F Hesketh
Ms K MacDonald
Pastor A Olaoye
Mrs A Sadiku (appointed 17.9.2020)

Company Secretary

Mrs A Sadiku

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Champion Accountants LLP
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Bankers

TSB
Liverpool
L2 2PP

Solicitors

Jackson Lees Group Ltd
Walker House
Exchange Flags
Liverpool
L2 3YL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Liverpool Lighthouse Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, TLL Accountants Ltd merged with Champion Accountants LLP during the year and Champion Accountants LLP were the registered auditors in relation to this financial year. auditors Champion Accountants LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23-09-2021 and signed on its behalf by:

LIVERPOOL LIGHTHOUSE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021



.....
Dr T Omideyi - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LIVERPOOL LIGHTHOUSE LIMITED**

Opinion

We have audited the financial statements of Liverpool Lighthouse Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LIVERPOOL LIGHTHOUSE LIMITED**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LIVERPOOL LIGHTHOUSE LIMITED**

Our responsibilities for the audit of the financial statements

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

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

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

- We obtained an understanding of the legal and regulatory frameworks applicable to the Charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities Act 2011, Employment regulation and Health and Safety legislation.
- We obtained an understanding of how the Charity is complying with those legal and regulatory frameworks by making inquiries to the management.
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit engagement team included:
 - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgements made by management in its significant accounting estimates;
 - Identifying and testing journal entries; in particular any journal entries posted with unusual account combinations;
 - Reviewing material variation from our expectation in the income, expenses and balances; and
 - Assessing the extent of compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



P Buck FCA, DChA (Senior Statutory Auditor)
for and on behalf of Champion Accountants LLP
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

23-09-2021

Date:

LIVERPOOL LIGHTHOUSE LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	118,208	290,394	408,602	345,187
Charitable activities	4				
Core Activities		884	-	884	52,184
Other trading activities	3	-	-	-	15,998
Other income		<u>6,160</u>	<u>-</u>	<u>6,160</u>	<u>9,783</u>
Total		125,252	290,394	415,646	423,152
 EXPENDITURE ON					
Raising funds	5	297	-	297	1,861
Charitable activities	6				
Core Activities		<u>107,672</u>	<u>267,645</u>	<u>375,317</u>	<u>409,307</u>
Total		<u>107,969</u>	<u>267,645</u>	<u>375,614</u>	<u>411,168</u>
 NET INCOME		17,283	22,749	40,032	11,984
Transfers between funds	17	<u>(16,891)</u>	<u>16,891</u>	<u>-</u>	<u>-</u>
Net movement in funds		392	39,640	40,032	11,984
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>847,944</u>	<u>38,260</u>	<u>886,204</u>	<u>874,220</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>848,336</u></u>	<u><u>77,900</u></u>	<u><u>926,236</u></u>	<u><u>886,204</u></u>

The notes form part of these financial statements

LIVERPOOL LIGHTHOUSE LIMITED

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	944,719	-	944,719	957,118
CURRENT ASSETS					
Debtors: amounts falling due within one year	13	233	-	233	2,807
Debtors: amounts falling due after more than one year	13	28,838	-	28,838	88,838
Cash at bank and in hand		<u>39,800</u>	<u>77,900</u>	<u>117,700</u>	<u>43,128</u>
		68,871	77,900	146,771	134,773
CREDITORS					
Amounts falling due within one year	14	<u>(58,557)</u>	-	<u>(58,557)</u>	<u>(75,127)</u>
NET CURRENT ASSETS		<u>10,314</u>	<u>77,900</u>	<u>88,214</u>	<u>59,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		955,033	77,900	1,032,933	1,016,764
CREDITORS					
Amounts falling due after more than one year	15	<u>(106,697)</u>	-	<u>(106,697)</u>	<u>(130,560)</u>
NET ASSETS		<u>848,336</u>	<u>77,900</u>	<u>926,236</u>	<u>886,204</u>
FUNDS	17				
Unrestricted funds:					
General fund*				848,336	847,944
Restricted funds:					
Restricted fund				<u>77,900</u>	<u>38,260</u>
TOTAL FUNDS				<u>926,236</u>	<u>886,204</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23-09-2021 and were signed on its behalf by:



T Omidayi - Trustee

***It should be noted that whilst the General fund shows a balance of £848,336, £838,022 of this is already spent in relation to net fixed assets (Fixed assets less long term creditors). The Unrestricted bank balance at the year end is only £39,800 and additional funding is required to help meet the funds target in future.**

The notes form part of these financial statements

LIVERPOOL LIGHTHOUSE LIMITED

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to leasehold property	- Over useful economic life of 50 years
General Equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 20% on cost
Office equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The accounts have been prepared on a going concern basis which the Trustee Directors consider to be appropriate having considered the foreseeable future. This is detailed further within the notes to the Accounts.

Support costs

Since all of activities/costs relate to the charity's single charitable activity heading, all support costs have been allocated here and as such a separate analysis/description or allocation basis is not required. Since fundraising was minimal in the year no support costs have been allocated to it.

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	33,735	7,447
Grants	<u>374,867</u>	<u>337,740</u>
	<u>408,602</u>	<u>345,187</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
J&R Lancaster Foundation	-	60,000
National Lottery Community Fund (Formerly Big Lottery)	-	68,758
Steve Morgan Foundation	13,000	19,500
Levi Music Project	-	3,282
Community Foundation Lancashire	-	5,415
Rathbone Trust	-	2,000
Liverpool City Council	19,026	17,740
Youth Endowment fund	-	31,917
Peoples Postcode	-	15,948
Henry Smith	55,400	29,450
Keyfund	-	13,012
Radcliffe Trust	-	2,500
D M Thomas	-	1,000
Liverpool John Moores University	1,000	3,000
Levi Legacy Project	-	39,218
All Churches Trust	-	25,000
One Liverpool	13,325	-
LCR Cares	12,008	-
Henry Smith Community Match	35,000	-
Steve Morgan Community Match	17,150	-
Arts Council	102,382	-
Sports England	7,400	-
WRAP	14,238	-
Covid-19	29,216	-
LSP	2,997	-
Groundwork UK	250	-
Community Match	34,650	-
CAF	25	-
LCVS	1,500	-
Albert Gubay	15,800	-
Camelia Trust	<u>500</u>	<u>-</u>
	<u>374,867</u>	<u>337,740</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events - Raise The Roof	<u>-</u>	<u>15,998</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Bistro and catering income	235	2,198
Auditorium and room hire fees	649	49,818
Event ticket sales	-	110
Beneficiary and community sales	<u>-</u>	<u>58</u>
	<u>884</u>	<u>52,184</u>

5. RAISING FUNDS

Other trading activities

	2021 £	2020 £
Purchases	<u>297</u>	<u>1,861</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core Activities	<u>283,438</u>	<u>91,879</u>	<u>375,317</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Core Activities	<u>87,679</u>	<u>4,200</u>	<u>91,879</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021 Core Activities £	2020 Total activities £
Administrative and other wages and salaries	87,679	96,526
Audit fees	<u>4,200</u>	<u>4,200</u>
	<u>91,879</u>	<u>100,726</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>42,183</u>	<u>40,408</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021 <u>16</u>	2020 <u>19</u>
Administration staff		

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,522	231,665	345,187
Charitable activities			
Core Activities	52,184	-	52,184
Other trading activities	309	15,689	15,998
Other income	<u>9,783</u>	<u>-</u>	<u>9,783</u>
Total	175,798	247,354	423,152
EXPENDITURE ON			
Raising funds	1,861	-	1,861
Charitable activities			
Core Activities	200,141	209,166	409,307

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	202,002	209,166	411,168
NET INCOME/(EXPENDITURE)	(26,204)	38,188	11,984
RECONCILIATION OF FUNDS			
Total funds brought forward	874,148	72	874,220
TOTAL FUNDS CARRIED FORWARD	<u>847,944</u>	<u>38,260</u>	<u>886,204</u>

12. TANGIBLE FIXED ASSETS

	Improvements to leasehold property £	General Equipment £	Fixtures and fittings £
COST			
At 1 April 2020	1,629,394	57,706	169,805
Additions	<u>10,240</u>	<u>7,733</u>	<u>4,266</u>
At 31 March 2021	<u>1,639,634</u>	<u>65,439</u>	<u>174,071</u>
DEPRECIATION			
At 1 April 2020	701,903	51,465	156,441
Charge for year	<u>32,727</u>	<u>2,405</u>	<u>3,340</u>
At 31 March 2021	<u>734,630</u>	<u>53,870</u>	<u>159,781</u>
NET BOOK VALUE			
At 31 March 2021	<u>905,004</u>	<u>11,569</u>	<u>14,290</u>
At 31 March 2020	<u>927,491</u>	<u>6,241</u>	<u>13,364</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Office equipment £	Totals £
COST			
At 1 April 2020	-	91,361	1,948,266
Additions	<u>6,000</u>	<u>1,545</u>	<u>29,784</u>
At 31 March 2021	<u>6,000</u>	<u>92,906</u>	<u>1,978,050</u>
DEPRECIATION			
At 1 April 2020	-	81,339	991,148
Charge for year	<u>996</u>	<u>2,715</u>	<u>42,183</u>
At 31 March 2021	<u>996</u>	<u>84,054</u>	<u>1,033,331</u>
NET BOOK VALUE			
At 31 March 2021	<u>5,004</u>	<u>8,852</u>	<u>944,719</u>
At 31 March 2020	<u>-</u>	<u>10,022</u>	<u>957,118</u>

13. DEBTORS

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	<u>233</u>	<u>2,807</u>
Amounts falling due after more than one year:		
Amounts owed by Love and Joy Ministries Limited	<u>28,838</u>	<u>88,838</u>
Aggregate amounts	<u>29,071</u>	<u>91,645</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 16)	22,135	45,700
Trade creditors	11,678	24,011
Inter-company ledger balances with Love and Joy	20,544	1,216
Accruals and Deferred Income	<u>4,200</u>	<u>4,200</u>
	<u>58,557</u>	<u>75,127</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other loans (see note 16)	92,022	91,389
Amounts owed to Bright Park	<u>14,675</u>	<u>39,171</u>
	<u>106,697</u>	<u>130,560</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Other loans	<u>22,135</u>	<u>45,700</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>42,022</u>	<u>35,426</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>50,000</u>	<u>55,963</u>

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	847,944	17,283	(16,891)	848,336
Restricted funds				
Restricted fund	38,260	22,749	16,891	77,900
TOTAL FUNDS	<u>886,204</u>	<u>40,032</u>	<u>-</u>	<u>926,236</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,252	(107,969)	17,283
Restricted funds			
Restricted fund	290,394	(267,645)	22,749
TOTAL FUNDS	<u>415,646</u>	<u>(375,614)</u>	<u>40,032</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	874,148	(26,204)	847,944
Restricted funds			
Restricted fund	72	38,188	38,260
TOTAL FUNDS	<u>874,220</u>	<u>11,984</u>	<u>886,204</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,798	(202,002)	(26,204)
Restricted funds			
Restricted fund	247,354	(209,166)	38,188
TOTAL FUNDS	<u>423,152</u>	<u>(411,168)</u>	<u>11,984</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	874,148	(8,921)	(16,891)	848,336
Restricted funds				
Restricted fund	72	60,937	16,891	77,900
TOTAL FUNDS	<u>874,220</u>	<u>52,016</u>	<u>-</u>	<u>926,236</u>

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,050	(309,971)	(8,921)
Restricted funds			
Restricted fund	537,748	(476,811)	60,937
TOTAL FUNDS	<u>838,798</u>	<u>(786,782)</u>	<u>52,016</u>

Restricted funds carried forward consist of the following balances which have been received during the year but which remain unspent at the year end:

Henry Smith £8,000; All Churches Trust £17,222; Community Match £17,675; LCR Cares £588; Arts Council £12,658; One Liverpool £8,213; Liverpool City Council £2,568; Sports England £2,000; Onward Group £5,000; Levi Legacy Project £4,572.

18. RELATED PARTY DISCLOSURES

Love and Joy Ministries Limited 5283980 Charity No.11070290) is closely associated with Liverpool Lighthouse Limited, a Charitable Company Limited by Guarantee. The activities of Love and Joy Ministries Limited are as follows:

The holding of worship and evangelistic meetings.

Support of other Christian organisations with similar objectives.

By supporting the homeless and providing information, technical help, counselling and accommodation.

Supporting young people through the provision of Youth Clubs, holiday time playschemes, skills workshops and educational support programmes.

Supporting the sick and elderly through organised visits and the distribution of gifts donated by more fortunate members of the community.

Supporting Churches and other community groups through the provision of choirs, drama groups, dance groups, recording facilities, concerts, fundraising events and evangelical events.

SUBSIDIARY UNDERTAKING

Liverpool Lighthouse Limited is the sole trustee of Bright Park (Charity No. 526085). The activities of Bright Park are as follows:

1. The provision of items, services and facilities for any schools for children with special educational needs in the area of benefit;
2. The promotion of the education of persons who are in need of financial assistance and who are attending or who have at any time attended a school for children with special educational needs in the area of benefit;
3. To advance the education of persons resident in the area of benefit, particularly

LIVERPOOL LIGHTHOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. RELATED PARTY DISCLOSURES - continued

those who have special educational needs, in the subjects of the arts, heritage, culture and the environment;

4. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of persons resident in the area of benefit who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The reserves of Bright Park at 31 March 2021 were £64,864. The accounts of Bright Park have not been consolidated with the accounts of Liverpool Lighthouse Limited.

Liverpool Lighthouse operates a loan account with Bright Park. At the year end the balance held within the creditors due after one year of Liverpool Lighthouse is £14,675 (2020: £39,171). During the year Liverpool Lighthouse charged a management charge to Bright Park of £NIL (2020: £7,613).

During the year the Charity received donations of £20,000 (2020: £NIL) from Love and Joy Ministries, a charity which is closely associated with Liverpool Lighthouse, and of which Dr T Omideyi is also a Trustee.

19. GOING CONCERN

As described in the accounting policies, the accounts are prepared on a going concern basis despite the reserves being below the target level. The Trustees have projected a surplus for the coming year and will increase reserves, and are confident that they can meet ongoing liabilities as they become due.

Bright Park, the charity for which Liverpool Lighthouse Limited serves as a Trustee, owns a residential property and land against which money could be borrowed if necessary to make cash available in the event that emergency funding was needed.