

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**LIGHTHOUSE OF GOD  
MINISTRIES (LOGM)**

(A Company Limited by Guarantee)

**CHARITY REGISTRATION No: 1106326**

**COMPANY REGISTRATION No: 5212627**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS**

Page 3	Legal and Administrative Information
Page 4 to 8	Directors' Report
Page 9	Statement of Financial Activities
Page 10	Balance Sheet
Pages 11-16	Notes to the Financial Statements
Page 17	Independent Examiner's Report.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1106326
<b>COMPANY REGISTRATION NUMBER</b>	5212627
<b>DATE OF INCORPORATION</b>	23rd August 2004
<b>START OF FINANCIAL YEAR</b>	1st April 2020
<b>END OF FINANCIAL YEAR</b>	31st March 2021
<b>DIRECTORS AT 31ST MARCH 2021</b>	Reverend Michelle Warren Dr Arthur Wall Sonia Marshall Helen Phillips
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association incorporated 23rd August 2004.

**OBJECTS**

**a)** To advance the Christian faith in accordance with the statement of beliefs, appearing in the constitution, in the schedule hereto in the British Isles, (United Kingdom, Wales), and the world, as the trustees see fit, and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

**b)** the relief of the poor, sick and needy in Wales and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit.

**c)** to advance education including but not by way of limitation education in the Christian religion and Christian lifestyle and awareness of poverty in LOGM projects, to raise urgent funds for the charity projects, in the United Kingdom, Wales and the World as Trustees see fit.

**d)** LOGM likes to help projects, where it can in the long term become self sufficient, so we can help them to help themselves, in this way we can help more needy, poor children, widows and people.

<b>REGISTERED ADDRESS</b>	Lighthouse of God Ministries c/o Rev. Michelle Warren PO Box 58 Cwmdare Aberdare South Wales CF44 4AF
---------------------------	---

<b>BANKERS</b>	Nationwide Building Society New Oxford House 52-54 High Street Slough Berkshire SL1 1EY
----------------	--

<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
-----------------------------	---

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS'  
FOR THE YEAR ENDED 31ST MARCH 2021**

**LIGHTHOUSE OF GOD MINISTRIES. LOGM.**

**SENIOR DIRECTORS REPORT BY PASTOR MICHELLE WARREN.**

**AIMS AND OBJECTIVES.**

a. *To advance the Christian faith in accordance with the statements of believes, appearing in the constitution, in the schedule hereto in the British Isles, (United Kingdom, Wales), and the world, as the trustees see fit, and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.*

b. *The relief of the poor, sick, needy, in United Kingdom and Wales and the world, as the Trustees think fit.*

c. *To advance education in the Christian religion and Christian lifestyle and awareness of poverty in LOGM projects, to raise urgent funds for the charity projects, in the United Kingdom, Wales and World as Trustees see fit.*

d. *LOGM likes to help projects, where it can in the long term become self-sufficient, so we can help them to help themselves, in this way, we can help more needy poor children and widows, and people.*

**KENYA PROJECT 2020-2021**

**AFRICA, KIBERA SLUM SCHOOL PROJECT IN NAIROBI**

**ST STEPHENS SCHOOL.**

**St Stephens School** is a privately run shanty School in Kibera slum. The school is run and owned by Head Teacher Angelina Nduta Mutio. In 2007 I met Angelina and was she was trying to help 25 orphans from 2 shacks, in Kibera Slum, Nairobi, Kenya. They had no food, no water, no toilets, no books or stationery, but she was trying to help them. She lives in Kibera slum too and I could see that she had a heart for these children.

The school was registered as a self-help group to start with, so they can allow children who do not have uniform, shoes, school fees, to get an education to help them help themselves for their future but now is recognised by the Government as a registered school. Exams are now being sat at the school and the children are doing well despite their very poor circumstances. We went from 25 needy children to 50 needy/orphans to 200 to 600 needy/orphans.

When I was introduced to this shanty school, the school then consisted then of two shacks of congregated iron and mud floor, no toilets, no electric, just a few benches. 1 worker was carrying clean water for the children to drink, from a well. (the well is no longer their). They had no food nothing to teach with, no nothing but they were taking the children off the streets, working with children services, and trying to help these children.

Our first job was to support the children was to get clean water into the school, through piping. And it continues to give clean water not only to the children and teacher but to that community. Dysentery is one of the number one killer for under 5's in Kibera and by providing clean water we are saving many children's lives.

We currently have children aged 3 years old to 12 years old, a Primary School class and one Secondary class for 13-14-year-olds (UK year 8). The school is now based in Kibera slum. Nairobi, Kenya. The school now has been built of wood, which originally it was just an iron shack. 2 years ago, the children did exceptionally well in their exams. This was recognised and caused some attention as slum schools very rarely do well in such difficult environmental circumstances

Angelina believes that the educational reading books and dictionaries which we had brought over with us over the years helped with this marvellous achievement. From this a local Kenyan charity contacted us and rebuilt the school with wood which was a lovely gesture for which we are thankful.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS' (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**SPONSOR A CHILD APPEAL**

We have a Sponsor a child appeal for £10. a month. This provides education and food for the children. We give maize flour porridge to the children for breakfast, and this is keeping the children alive. The children also get rice and beans for lunch for the ones who are sponsored. Half of your money pays for a teacher and half goes on food. The teachers all live in Kibera too.

**COVID 19 KENYA**

This financial year has been a lot harder for us as a charity and even harder for the children and teachers. Covid hit the UK first before there were any cases in Kenya. Because of this I was able to advise Angelina on what to do and this I hope saved many lives. In the slum we advised the elderly to stay in, wash hands regularly and social distance etc.

In an environment where there is no running water, and back-to-back shacks/people's homes, it is very hard to wash their hand regularly and social distance, but I would like to say that Angelina and her team of teachers have done a marvellous job. They kept the children and themselves safe. We provided a lot of disinfectant, masks for all 600 children, shields to the teachers, bowls and soap for outside each classroom. Every day they use thermometers to check the children's temperatures on arrival and put the children into smaller groups too.

All children continue to get breakfast which is porridge made of maize flour, and a carton of milk which is keeping them alive. This money comes from what we raise from the Charity Shop, and from our website, advertising with face book and magazines, and speaking engagements.

**LIGHTHOUSE CHARITY SHOP**

In 2008 we started a Market Charity stall, in Aberdare indoor Market in South Wales, selling second hand clothes, toys 'brick n Brac' etc. To raise funds, and awareness for the Charity, In 2009 we opened our 1st shop. A lot more second-hand items came in and we were able to open our 2nd shop 6-months later which was next door to our 1st, with one door as the entrance which went into our 2 shops.

By having the shop in Aberdare town, we have managed to continue to establish the Charity In a stronger way. We also have been able to raise more awareness of the Charity's causes and continue to promote sponsor a child appeal and more donations both items and funding has been gives. By this the charity is more known now in the area. We remain established as a shop and Ministry in the area

In 2019 the Retail trade became very hard, so we decided to downsize back to one shop, and we moved to a smaller shop one door up from where we were.

None of the above could have been done without our great hardworking volunteers. We continue to take on volunteers who have mental health conditions and learning disabilities, and they are a great team. The shop work has helped to improve our volunteer's self-worth. They have increase in confidence, have more self-esteem, and have increased their skill base which will hopefully help them get a job in the future.

This training and support are essential for the community at this tough financial time, and it gives people hope, has helped to prevent depression while giving volunteers a good routine and valuable work experience. In turn volunteers are able to help a good cause and raised us more funds.

Because of Covid, this year we have spent a lot more funds on the shop than in previous years. This has been essential for us to keep the shop open, to protect myself, the volunteers and the general public. We brought in bulk, so we still have masks and hand wash etc for the next financial year. It's been a tough year, but thanks to the government, we had Covid grants, which really helped provide food and education for the children and helped with charity and shop bills. We are very thankful for the grants.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS' (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**LIGHTHOUSE PROJECT ONE**

We have a Sponsor a child appeal for £10. a month. This provides education and food for the children. The children get rice and beans for lunch for the ones who are sponsored. Half of your money pays for a teacher and half goes on food.

We have 14 teachers and 2 kitchen helpers who live in Kibera.

The shop raises funds for, Angelina Nduta's rent, which enables her to run the school and also live in a place still in Kibera but a better place away from raw sewage, so she does not get sick, as before she was continually getting Typhoid, and nearly died.

New uniform and shoes used to be part too of this money but unfortunately the price of shoes and uniform has got too expensive and the £10 does not cover this expense. We ask sponsors for an extra £15 to give their child a uniform and shoes if they want to donate a one-off gift, but the children need uniform regularly as these are usually the only clothes they have, which they sleep in too. We desperately need more funds again to help these children, but the sponsored funds provide food which is saving lives and provides life changing education.

We were able to buy extra food, medicine and stationery to send over to Kenya when needed, thanks to extra funds donated.

The school supports children from all different faiths. It is a Christian School but all children from different faiths are allowed to come to the school.

At Easter and Christmas funds came in for us to give each child a food bag. This was great and very emotional that all the children want for Christmas is food. The bag of food, which included maize flour for their porridge, sugar, rice and beans, had additional gifts of sweets and popcorn with a drink.

We blessed the teachers also with a Christmas bonus to help them as they work so hard, and they live in Kibera too in extremely harsh conditions.

**LIGHTHOUSE PROJECT 2.- THE GUARDIAN PROJECT**

When a child is found on the street in Kibera slum with no one to look after them, usually it is because their mum has died and dad has left. This is the most common reason that child becomes a street child. Angelina takes these children to Kibera Children's Services and the Police to register that child and completes the paperwork to hand those children over to Angelina. From there Angelina provides a family or person for that child to go to, so they have a roof over their head and a nominated carer. Homes will still be in Kibera and in a shack but at least they are safe.

Our second project has been set up to raise funds through "Sponsor a Guardian" to help these families provide for the children taken in as many guardians don't have jobs. Unfortunately, we have not been able to sponsor more guardians this year. The project continues to provide for two children, one child who has sickle cell disease. We pay for his medication too and we continue to support another who is a guardian for a child who has aids.

The other 220 guardians who are really struggling, and our worry is the child will end up back on the street, so our dream is to help get all these guardians sponsored, these people, and other struggling families.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS' (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**LIGHTHOUSE FELLOWSHIP**

We started a café style church this year which has gone well. It is in the middle of our charity shop. People can have tea, coffee and cake for small donation and the money raised from this helps local people in the church and community.

Through this church we are able to pastorally help many people who are depressed and suicidal. Others with mental health problems and learning disabilities, social needs and the lonely have also been supported this year. We have given out food parcels from our food box and clothes to help people. Also, we have been able to bless people financially from our pastoral fund in financial emergencies. Even during Covid we provided counselling and home visits to help people through hard times. Shoes and food have also been brought for church members to help them pastorally.

We also have helped many homeless people this year with sleeping bags, blankets, clothes, shoes and food. The church is non-denominational like the Charity and is an Independent Modern Church, and part of Lighthouse of God Ministries.

Any money that comes in for the children is restricted for Kenya and goes to the children in Kibera slum. The church money is kept separate and helps local people.

**WEB SITE AND SOCIAL MEDIA**

Our website continues to raise funds for the charity: [www.lighthouse-of-god-ministries.co.uk](http://www.lighthouse-of-god-ministries.co.uk)

These funds have really helped the children - Thank you.

Lighthouseofgodministries is our face book page and again thank you to all the Lighthouse supporters who have given to us.

**SHORT-TERM AND FUTURE DREAMS**

**Short term goals: Top priority:** We would like in the near future to be able to get all the children sponsored so we can feed all the children and give uniform and shoes when the children need it.

**Other Short-**

**Term Goals are:**

- 1) To purchase more stationery to be given to the project when required, education books, reading books, dictionaries, etc.
- 2) To pay the school fees for those children's parents' and guardians who can't afford fees.
- 3) To provide more teachers training, and better wages. This is very urgent as the teachers live in Kibera too and conditions are very harsh.

The children live in the slum and most sleep on the mud floor where there is no electricity, no toilets or clean water therefore:

- 4) We would also like to give a mattress, sheets, and blankets to each child.
- 5) We would like to also give solar lanterns to each child as well, as it is completely dark in their shacks.
- 6) We would also like to raise funds for each child to pay their rent for the shacks they live in. The rent for the shacks is £8 a month. If we could fund this it would leave more money for Food or them and make their lives easier as slum live is very harsh.
- 7) We also would like to meet /keep help with medication bills when children get sick, (as they have to pay for health care, and dental care.) and we would also like to give worming tablets to all the children regularly.
- 8) Also, we would like to give prevention injections for yellow fever, typhoid, tetanus, rabbi, polio, etc

**Long term goals:**

Our children can't afford to go to secondary school in Kenya. It is our dream to buy land and build a boarding school for both secondary and primary age children about one hour away from Nairobi. This is our dream to help more street and needy orphans. For this reason, I spent a lot of time on the June trip in 2019 looking at prices of land. The land was a lot more expensive than I thought. The land got cheaper the further away to Nairobi we got, and I did like some land 3 hrs away, which would be ideal, and we will pray that one day we can purchase.

In the longer term we will also buy land to build a children's Christian foster home. A big dream but a dream which could help many needy orphans and street children who live in slums. (starting with Kibera).

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS' (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Long term goals (continued):**

On our last visit we visited several children's homes, and we would like our own home to get the children of the street. We would also then get guardians for the children from the home and then be able to get another child off the street to the home etc. so beds are not blocked and as many children can find new FOREVER HOMES. I have been talking to foster carers here and social workers and have risk assessments in place and converted paperwork culturally too and we are ready to go ahead with this to work with children's Services in Kenya once we have the funds to start.

**LASTING LIGHTHOUSE LEGACY**

In the long term we would like to help save more children's lives around the world, by funding clean water projects, food projects, health project, education projects, housing projects, and boarding schools. Smaller projects include toy projects and kids' clubs.

For each precious child of God, we want bring a smile and save their physical and spiritual lives.

We believe each child has a right to education, and a happier life. To achieve this we need to start by meeting their needs for love, security, housing, protection, food, clean water, and health care.

We want the projects to be self-sufficient and to be able to provide for their own needs. This may involve us starting some farming projects that our children can also get involved with. Ideas include a chicken farm, and growing vegetables and fruit.

**Thank you to all who have contributed this year and past to helping Lighthouse of God Ministries.  
Lighthouse Children appreciate you.**

**Statement of Directors' Responsibilities:**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 14th May 2022

Signed on their behalf by Director Micelle Warren

Printed Name: M. Warren

Micelle WARREN



**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**Incorporating Income & Expenditure Accounts**

	<b>Notes</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
<b>INCOMING RESOURCES</b>						
<b>Incoming Resources from Generated Funds</b>						
Donations & Legacies	<b>3a</b>	31,481	-	11,729	43,210	14,915
Activities for Generating Funds	<b>3b</b>	-	5,778	-	5,778	7,867
Other Incoming Resources	<b>3c</b>	816	-	-	816	57
<b>TOTAL INCOMING RESOURCES</b>		<b>32,297</b>	<b>5,778</b>	<b>11,729</b>	<b>49,804</b>	<b>22,839</b>
<b>RESOURCES EXPENDED</b>						
<b>Costs of Generating Funds</b>						
Cost of Charitable Activities	<b>4a</b>	5,423	12,682	31,751	49,855	27,622
Governance Costs	<b>4b</b>	2,621	-	-	2,621	1,542
<b>TOTAL RESOURCES USED</b>		<b>8,044</b>	<b>12,682</b>	<b>31,751</b>	<b>52,476</b>	<b>29,164</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>24,253</b>	<b>(6,904)</b>	<b>(20,021)</b>	<b>(2,672)</b>	<b>(6,325)</b>
Total Funds Brought Forward		(1,782)	-	-	(1,782)	4,543
Transfers Between Funds	<b>5 &amp; 6</b>	(26,925)	6,904	20,021	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(4,454)</b>	<b>-</b>	<b>-</b>	<b>(4,454)</b>	<b>(1,782)</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
<b>Fixed Assets</b>					
Tangible Assets	<b>2</b>	4,435	-	4,435	4,435
<b>Current Assets</b>					
Cash at Bank and in Hand	<b>7</b>	4,351	-	4,351	34
Debtors & Prepayments	<b>8</b>	364	-	364	190
<b>Total Current Assets</b>		<b>4,715</b>	<b>-</b>	<b>4,715</b>	<b>224</b>
<b>Creditors:</b> amounts due within one year	<b>9a</b>	726	-	726	1,441
<b>NET CURRENT ASSETS</b>		3,989	-	3,989	(1,217)
<b>TOTAL ASSETS</b> less current liabilities		<b>8,424</b>	<b>-</b>	<b>8,424</b>	<b>3,218</b>
<b>Creditors:</b> amounts due after one year	<b>9b</b>	12,878		12,878	5,000
<b>NET ASSETS</b>		<b>(4,454)</b>	<b>-</b>	<b>(4,454)</b>	<b>(1,782)</b>
<b>Funds of the Charity</b>					
General Funds		(4,454)	-	(4,454)	(1,782)
Designated Funds	<b>5</b>	-	-	-	-
Restricted Funds	<b>6</b>	-	-	-	-
<b>Total Funds</b>		<b>(4,454)</b>	<b>-</b>	<b>(4,454)</b>	<b>(1,782)</b>

**Directors' Responsibilities**

The Directors are satisfied that for the period ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 4th May 2022

Signed on their behalf by Director Mickelle Warren

Printed Name: M. Warren

Mickelle Warren

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

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

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES (Continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Changes in Accounting policies and previous accounts**

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Library	25%
Office Equipment	10%
Fixtures & Furniture	25%

**2. TANGIBLE FIXED ASSETS**

		Land & Buildings £	Fixture & Furniture £	Library £	Office Equipment £	Total 2020/21 £
Cost	01-Apr-20	4,435				4,435
Additions		-	-	-	-	-
Cost at	31-Mar-21	4,435	-	-	-	4,435
Depreciation	01-Apr-20	-				-
Charge		-	-	-	-	-
Depreciation at	31-Mar-21	-	-	-	-	-
Net Book Value	31-Mar-21	4,435	-	-	-	4,435
Net Book Value	31-Mar-20	4,435	-	-	-	4,435

The annual commitments under non-cancelling operating leases, capital commitments, contingent liabilities are as follows:

31st March 2021 : None  
31st March 2020 : None

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
<b>a) Donations &amp; Legacies</b>					
Gifts & Donations	7,481	-	11,729	19,210	14,915
Grants	24,000	-	-	24,000	-
	<b>31,481</b>	<b>-</b>	<b>11,729</b>	<b>43,210</b>	<b>14,915</b>

**b) Activities for Generating Funds**

Charity Shop		5,778	-	5,778	7,867
	<b>-</b>	<b>5,778</b>	<b>-</b>	<b>5,778</b>	<b>7,867</b>

**c) Other Incoming Resources**

Sundry Income	816	-	-	816	57
	<b>816</b>	<b>-</b>	<b>-</b>	<b>816</b>	<b>57</b>

**4. RESOURCES EXPENDED**

**a) Cost of Charitable Activities**

Advertising & Publicity	-	24		24	100
Bank Charges and Fees	-	838		838	140
Charitable Grants	-		31,751	31,751	14,500
Depreciation Expenses	-			-	347
Equipment Costs	1,488			1,488	-
Insurance Costs	-	295		295	398
License & Subscriptions	-			-	316
Printing, Postage & Stationery	1,663	402		2,065	504
Rent & Rates	-	5,250		5,250	6,612
Repairs & Maintenance	-	584		584	556
Shop Costs	-	3,946		3,946	-
Staff Costs	-			-	-
Sundry Expenses	-			-	153
Telephone Costs	1,125			1,125	2,373
Travel & Subsistence	1,147			1,147	869
Utility Costs		1,343		1,343	754
	<b>5,423</b>	<b>12,682</b>	<b>31,751</b>	<b>49,855</b>	<b>27,622</b>

**b) Governance Costs**

Independent Examiners Fees	726	-	-	726	870
Legal & Professional Fees	1,895		-	1,895	672
	<b>2,621</b>	<b>-</b>	<b>-</b>	<b>2,621</b>	<b>1,542</b>

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**5. DESIGNATED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Apr-20</b>	Income	Expenditure	Transfers	<b>Balance 31-Mar-21</b>
	£	£	£	£	£
Charity Shop Fund	-	5,778	12,682	6,904	-
	<b>-</b>	<b>5,778</b>	<b>12,682</b>	<b>6,904</b>	<b>-</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Apr-19</b>	Income	Expenditure	Transfers	<b>Balance 31-Mar-20</b>
	£	£	£	£	£
Charity Shop Fund	-	7,867	11,125	3,258	-
	<b>-</b>	<b>7,867</b>	<b>11,125</b>	<b>3,258</b>	<b>-</b>

The designated funds are wholly represented by the Charity's cash reserves.

**6. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Apr-20</b>	Income	Expenditure	Transfers	<b>Balance 31-Mar-21</b>
	£	£	£	£	£
Kenya Fund	-	11,729	31,751	20,021	-
	<b>-</b>	<b>11,729</b>	<b>31,751</b>	<b>20,021</b>	<b>-</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Apr-19</b>	Income	Expenditure	Transfers	<b>Balance 31-Mar-20</b>
	£	£	£	£	£
Kenya Fund	-	14,915	15,413	498	-
	<b>-</b>	<b>14,915</b>	<b>15,413</b>	<b>498</b>	<b>-</b>

The restricted funds are wholly represented by the Charity's cash reserves.

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**7. CASH AT BANK AND IN HAND**

	<b>31-Mar-21</b> <b>£</b>	<b>31-Mar-20</b> <b>£</b>
Cash at Bank and in Hand	4,351	34
	<u><b>4,351</b></u>	<u><b>34</b></u>

**8. DEBTORS AND PREPAYMENTS**

	<b>31-Mar-21</b> <b>£</b>	<b>31-Mar-20</b> <b>£</b>
Prepayments	364	190
Sundry Debtors		
	<u><b>364</b></u>	<u><b>190</b></u>

**9b. CREDITORS:** Amount falling due within a year

	<b>31-Mar-21</b> <b>£</b>	<b>31-Mar-20</b> <b>£</b>
Accruals	-	540
Sundry Creditors	-	31
Independent Examiners Fee	726	870
	<u><b>726</b></u>	<u><b>1,441</b></u>

**9a. CREDITORS:** Amount due over more than a year

	<b>31-Mar-21</b> <b>£</b>	<b>31-Mar-20</b> <b>£</b>
Bounceback Loan	10,000	-
Director's Loan	2,878	5,000
	<u><b>12,878</b></u>	<u><b>5,000</b></u>

**10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1106326 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

	<b>Note</b>	<b>2020/21</b> <b>£</b>	<b>2019/20</b> <b>£</b>
Profit / Deficit for the financial year		(2,672)	(6,325)
		<u><b>(2,672)</b></u>	<u><b>(6,325)</b></u>
Balance Brought Forward		(1,782)	4,543
Closing Funds as at 31st March 2021		<u><b>(4,454)</b></u>	<u><b>(1,782)</b></u>

**LIGHTHOUSE OF GOD MINISTRIES (LOGM)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
Gross Wages & Salaries	-	-
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>-</u>	<u>-</u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2020/21</b>	<b>TOTAL 2019/20</b>
Charitable Activities	1	1
	<u><b>1</b></u>	<u><b>1</b></u>

The Charity operates a PAYE Scheme to pay all employed members of Staff and no employees received emoluments in the range of £50,000 to £60,000 (2019/20: None)

**11. PAYMENTS TO DIRECTORS**

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them. The charity currently has an outstanding loan of £2,878 due to Director Michelle Warren.

**12. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**13. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**14. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the directors report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.



## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the Lighthouse of God Ministries (LOGM) the accounts for the year ended 31st March 2021 set out on pages 9 to 16.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

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

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith Richards  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF



Date: 13 May 2022