

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

England & Wales - Charity number 1113134

Details

Other names LMC (UPC)

Status Registered

Legal form Other

Registered 2006-03-01

Register [View on the Charity Commission register](#)

Contact

Address 249 High Street
Stratford
London
E15 2LS

Phone 07932471782

Email lcmstratford@yahoo.co.uk

Website www.lcmupc.com

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE OF THE DECLARATION OF TRUST IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST;(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: It is engaged in the worship of God and the furtherance of the gospel of the Lord Jesus Christ and the general advancement of the Christian faith.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ISLINGTON
- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£118,444	£91,807	-	-
2023-12-31	£99,719	£77,367	-	-
2022-12-31	£88,169	£65,414	-	-
2021-12-31	£75,357	£59,759	-	-
2020-12-31	£66,537	£53,556	-	-

Trustees

Name	Role	Appointed
EDESIRI MAUREEN ERUENAH		
REVEREND COLIN NICOLAS DOWDIE		
Rev Emile Austin		
Rev Osi Ejiofor		2023-12-08

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

England & Wales - Charity number 1113134

Accounts

Charity number: 1113134

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

UNAUDITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

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LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS
For the year ended 31 December 2024**

Trustees Rev Emile Austin (Chief Executive)
Rev Colin Dowdie
Rev Edesiri Maureen Eruenah
Rev Osi Ejiofor

Charity registered number 1113134

Principal office 253 High Street
Stratford
E15 2LS

Secretary Mrs Alethia Lee

Chief executive officer Rev. E Austin

Accountants M Messam

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

TRUSTEES' REPORT

For the year ended 31 December 2024

The trustees submit their annual report and the financial statements of Lighthouse Christian Ministries (UPC) (the charity) for the year ended 31 December 2024. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The principal object of the charity is to (A) advance the Christian faith in accordance with the statement of beliefs appearing in the schedule of the declaration of trust in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust; (B) to relieve persons who are conditions of need or hardship or who aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PLANS FOR THE FUTURE

Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice applicable to smaller charities.

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- (a) selected suitable accounting policies and applied them consistently
- (b) made judgements and estimates that are reasonable and prudent
- © prepared 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 proper 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 30th August 2025 and signed on its behalf by:

.....
Colin Dowdie

.....
Edesiri Eruenah

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**INDEPENDENT EXAMINERS REPORT
For the year ended 31 December 2024**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members for the year ended 31 December 2024 on the accounts set out on pages 4 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 2 The Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is my responsibility to:

- (a) examine the accounts (under section 43(3)(a) of the Act);
- (b) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- © state whether Stratford

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

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

Signed:

Date:

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31 December 2024**

	Notes	Unrestricted Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	118,444	99,719
TOTAL INCOMING RESOURCES		<u>118,444</u>	<u>99,719</u>
RESOURCES EXPENDED			
Charitable activities	3	82,249	75,377
Governance costs	4	9,558	1,989
TOTAL RESOURCES EXPENDED	6	<u>91,807</u>	<u>77,367</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME (EXPENDITURE) FOR THE YEAR			
		26,637	22,353
NET INCOMING RESOURCES (less depreciatio	8	24,217	19,312
Total funds at 1 January 2024	13	<u>208,172</u>	<u>208,172</u>
TOTAL FUNDS AT 31 DECEMBER 2024		<u><u>234,809</u></u>	<u><u>230,525</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

BALANCE SHEET
As at 31 December 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	10	499,348	501,260
CURRENT ASSETS			
Debtors	11	31,958	20,308
Cash at bank and in hand		80,968	67,436
		<u>112,926</u>	<u>87,744</u>
CREDITORS: amounts falling due within one year	12	(3,192)	(4,143)
NET CURRENT ASSETS		<u>109,734</u>	<u>83,601</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>609,081</u>	<u>584,862</u>
CHARITY FUNDS			
Unrestricted funds	13	<u>609,081</u>	<u>584,862</u>
TOTAL FUNDS		<u>609,081</u>	<u>584,862</u>

The financial statements were approved by the Trustees on 30th August 2025 and signed on their behalf, by:

.....
C Dowdie

.....
E Eruenah

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

1. ACCOUNTING POLICIES

.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005). The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

.3 INCOMING RESOURCES

All income resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

1. ACCOUNTING POLICIES (continued)

.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £xxx are capitalised

The policy with respect to impairment reviews of fixed assets is...

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	0%	
Plant & machinery	-	25%	reducing balance
Motor vehicles	-	20%	reducing balance
Computer equipment	-	25%	reducing balance
Other fixed assets	-	25%	reducing balance

2. VOLUNTARY INCOME

	Unrestricted Funds	Total
	2024	2023
	£	£
Donations	118,444	99,719

3. EXPENDITURE BY CHARITABLE ACTIVITY

	Unrestricted Funds	Total
	2024	2023
	£	£
Staff & Other Support Costs	74,823	64,453
Training & Conference Cost	7,425	10,924
Subtotal charitable activities	82,249	75,377
Rent & office expenses	9,558	1,989
	91,807	77,367

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

3. EXPENDITURE BY CHARITABLE ACTIVITY (continued)

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2024 £	Other Costs 2024 £	Total 2024 £	Total 2023 £
Staff & Other Support Costs	35,685	39,138	74,823	64,453
Training & Conference Costs	-	7,425	7,425	10,924
Subtotal charitable activities	<u>35,685</u>	<u>46,564</u>	<u>82,249</u>	<u>75,377</u>
Rent & office costs	-	9,558	9,558	1,989
	<u>35,685</u>	<u>56,122</u>	<u>91,807</u>	<u>77,367</u>

4. GOVERNANCE COST

	Unrestrict ed Funds 2024 £	Total 2023 £
Rent	3,675	257
Office cost & Service charge	<u>5,883</u>	<u>1,732</u>
	<u>9,558</u>	<u>1,989</u>

5. SUPPORT COSTS

	Staff & other support cost 2024 £	Total 2024 £	Total 2023 £
Ministerial tithes & love offering & missions	19,622	19,622	15,694
Subscription, printing & stationery	4,306	4,306	3,194
Insurance	2,034	2,034	1,758
Bank Charges	59	59	3
Petrol	1,394	1,394	1,699
Vehicle running cost	2,095	2,095	1,291
Professional fees	900	900	900
Travel Costs	3,133		
Youth, Homeless Project, Crusades, Sunday School	3,239	3,239	3,822
Administrative expenses	287	287	4,434
Wages & Salaries	35,685	35,685	26,098
Loan Interest Paid	630	630	4,421
Subtotal	73,384	70,251	63,314
Other support costs	<u>1,439</u>	<u>1,439</u>	<u>1,140</u>
	<u>74,823</u>	<u>71,690</u>	<u>64,454</u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2024 £	Office costs 2024 £	Total 2024 £	Total 2023 £
Staff & Other Support Costs	35,685	39,138	74,823	64,453
Training & Conference Costs	-	7,425	7,425	10,924
Sub-total charitable activities	<u>35,685</u>	<u>46,564</u>	<u>82,249</u>	<u>75,377</u>
Depreciation		2,420	2,420	3,041
Loss on Disposal of Fixed Asset		0	0	0
Rent & office costs	<u>-</u>	<u>9,558</u>	<u>9,558</u>	<u>1,989</u>
	<u><u>35,685</u></u>	<u><u>58,542</u></u>	<u><u>94,227</u></u>	<u><u>80,407</u></u>

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Support costs 2024 £	Total 2024 £	Total 2023 £
Staff & Other Support Costs	74,823	74,823	64,453
Training & Conference Costs	7,425	7,425	10,924
Sub-total charitable activities	<u>82,249</u>	<u>82,249</u>	<u>75,377</u>

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	2024 £	2023 £
Depreciation of tangible Fixed assets -owned by the charity	2,420	3,041
Governance internal audit costs	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023- £NIL).

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

9. STAFF COSTS

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	35,685	26,098
Social security costs		
Sub-total charitable activities	<u>35,685</u>	<u>26,098</u>

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

	2024 No.	2023 No.
	<u>0</u>	<u>0</u>

No employee received remuneration amounting to more than £50,000 in either year.

10. TANGIBLE FIXED ASSETS

	Land & building £	Plant & machinery £	Motor vehicles £	Furniture, fittings & equipment £	Other fixed assets £	Total £
COST						
At 1 January 2024	491,886	17,041	6,000	39,280	0	554,207
Additions	0	509	0	0	0	509
Disposals	0	0	0	0	0	0
As at 31 December 2024	<u>491,886</u>	<u>17,550</u>	<u>6,000</u>	<u>39,280</u>	<u>0</u>	<u>554,716</u>
DEPRECIATION						
At 1 January 2024	-	14,786	4,994	33,168	0	52,948
and 31 December 2024	-	691	201	1,528	0	2,420
Disposal	-	0	0	-	-	0
Total Depreciation	0	15,477	5,195	34,696	0	55,368
NET BOOK VALUE						
At 31 December 2024	<u>491,886</u>	<u>2,073</u>	<u>805</u>	<u>4,584</u>	<u>0</u>	<u>499,348</u>
At 31 December 2023	<u>491,886</u>	<u>2,255</u>	<u>1,006</u>	<u>6,113</u>	<u>0</u>	<u>501,260</u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

11. DEBTORS

	2024	2023
DUE AFTER MORE THAN ONE YEAR		
Trade debtors	0	0
DUE WITHIN ONE YEAR		
Other debtors	18,958	20,308
Prepayments and accrued income	13,000	0
	<u>31,958</u>	<u>20,308</u>

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	0	0
Trade creditors	0	0
Social security and other taxes	16	907
Other creditors	216	276
Accruals and deferred income	2,960	2,960
	<u>3,192</u>	<u>4,143</u>

13. STATEMENT OF FUNDS

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund 2	208,172	0	0	208,172
General Reserve	376,694	118,444	94,227	400,911
	<u>584,866</u>	<u>118,444</u>	<u>94,227</u>	<u>609,083</u>
	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
At 31 December 2023	<u>584,866</u>	<u>118,444</u>	<u>94,227</u>	<u>609,083</u>

14. PRIOR YEAR ADJUSTMENT

There were no prior year adjustment

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

England & Wales - Charity number 1113134

Accounts

Charity number: 1113134

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

UNAUDITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

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LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS
For the year ended 31 December 2023**

Trustees Rev Emile Austin (Chief Executive)
Rev Colin Dowdie
Rev Edesiri Maureen Eruenah

**Charity registered
number** 1113134

Principal office 253 High Street
Stratford
E15 2LS

Secretary Mrs Coral Cooper

Chief executive officer Rev. E Austin

Accountants M Messam

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

TRUSTEES' REPORT

For the year ended 31 December 2023

The trustees submit their annual report and the financial statements of Lighthouse Christian Ministries (UPC) (the charity) for the year ended 31 December 2023. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

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- (b) made judgements and estimates that are reasonable and prudent
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This report was approved by the Trustees on 30 October 2024 and signed on its behalf by:

.....
Colin Dowdie

.....
Edesiri Eruenah

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**INDEPENDENT EXAMINERS REPORT
For the year ended 31 December 2023**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members for the year ended 31 December 2023 on the accounts set out on pages 4 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 2 The Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is my responsibility to:

- (a) examine the accounts (under section 43(3)(a) of the Act);
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BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

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

Signed:

Date:

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	99,719	88,169
TOTAL INCOMING RESOURCES		<u>99,719</u>	<u>88,169</u>
RESOURCES EXPENDED			
Charitable activities	3	75,377	63,432
Governance costs	4	1,989	1,981
TOTAL RESOURCES EXPENDED	6	<u>77,367</u>	<u>65,414</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME (EXPENDITURE) FOR THE YEAR		22,353	22,755
NET INCOMING RESOURCES (less depreciatio	8	19,312	19,320
Total funds at 1 January 2023	13	<u>208,172</u>	<u>208,172</u>
TOTAL FUNDS AT 31 DECEMBER 2023		<u><u>230,525</u></u>	<u><u>230,927</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

BALANCE SHEET
As at 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	10	501,260	502,505
CURRENT ASSETS			
Debtors	11	20,308	44,465
Cash at bank and in hand		67,436	86,163
		87,744	130,628
CREDITORS: amounts falling due within one year	12	(4,143)	(67,584)
NET CURRENT ASSETS		83,601	63,044
TOTAL ASSETS LESS CURRENT LIABILITIES		584,862	565,550
CHARITY FUNDS			
Unrestricted funds	13	584,862	565,550
TOTAL FUNDS		584,862	565,550

The financial statements were approved by the Trustees on 30 October 2024 and signed on their behalf, by:

.....
C Dowdie

.....
E Eruenah

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES

.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

.3 INCOMING RESOURCES

All income resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES (continued)

.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £xxx are capitalised

The policy with respect to impairment reviews of fixed assets is...

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	0%	
Plant & machinery	-	25%	reducing balance
Motor vehicles	-	20%	reducing balance
Computer equipment	-	25%	reducing balance
Other fixed assets	-	25%	reducing balance

2. VOLUNTARY INCOME

	Unrestricted Funds	Total
	2023	2022
	£	£
Donations	99,719	88,169
	<u><u> </u></u>	<u><u> </u></u>

3. EXPENDITURE BY CHARITABLE ACTIVITY

	Unrestricted Funds	Total
	2023	2022
	£	£
Staff & Other Support Costs	64,453	57,301
Training & Conference Cost	10,924	6,132
Subtotal charitable activities	<u><u>75,377</u></u>	<u><u>63,432</u></u>
Rent & office expenses	1,989	1,981
	<u><u>77,367</u></u>	<u><u>65,414</u></u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

3. EXPENDITURE BY CHARITABLE ACTIVITY (continued)

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2023 £	Other Costs 2023 £	Total 2023 £	Total 2022 £
Staff & Other Support Costs	26,098	38,356	64,453	57,301
Training & Conference Costs	-	10,924	10,924	6,132
Subtotal charitable activities	<u>26,098</u>	<u>49,280</u>	<u>75,377</u>	<u>63,432</u>
Rent & office costs	-	1,989	1,989	1,981
	<u><u>26,098</u></u>	<u><u>51,269</u></u>	<u><u>77,367</u></u>	<u><u>65,414</u></u>

4. GOVERNANCE COST

	Unrestrict ed Funds 2023 £	Total 2022 £
Rent	257	0
Office cost & Service charge	<u>1,732</u>	<u>1,981</u>
	<u><u>1,989</u></u>	<u><u>1,981</u></u>

5. SUPPORT COSTS

	Staff & other support cost 2023 £	Total 2023 £	Total 2022 £
Ministerial tithes & love offering & missions	15,694	15,694	13,373
Subscription, printing & stationery	3,194	3,194	2,926
Insurance	1,758	1,758	1,644
Bank Charges	3	3	11
Petrol	1,699	1,699	1,628
Vehicle running cost	1,291	1,291	3,308
Professional fees	900	900	900
Youth, Homeless Project, Crusades, Sunday School	3,822	3,822	2,642
Administrative expenses	4,434	4,434	2,385
Wages & Salaries	26,098	26,098	24,000
Loan Interest Paid	4,421	4,421	3,419
Subtotal	<u>63,314</u>	<u>63,314</u>	<u>56,235</u>
Other support costs	<u>1,140</u>	<u>1,140</u>	<u>1,066</u>
	<u><u>64,453</u></u>	<u><u>64,453</u></u>	<u><u>57,301</u></u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2023 £	Office costs 2023 £	Total 2023 £	Total 2022 £
Staff & Other Support Costs	26,098	38,356	64,453	57,301
Training & Conference Costs	-	10,924	10,924	6,132
Sub-total charitable activities	<u>26,098</u>	<u>49,280</u>	<u>75,377</u>	<u>63,432</u>
Depreciation		3,041	3,041	3,435
Loss on Disposal of Fixed Asset		0	0	0
Rent & office costs	<u>-</u>	<u>1,989</u>	<u>1,989</u>	<u>1,981</u>
	<u>26,098</u>	<u>54,310</u>	<u>80,407</u>	<u>68,849</u>

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Support costs 2023 £	Total 2023 £	Total 2022 £
Staff & Other Support Costs	64,453	64,453	57,301
Training & Conference Costs	10,924	10,924	6,132
Sub-total charitable activities	<u>75,377</u>	<u>75,377</u>	<u>63,432</u>

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	2023 £	2022 £
Depreciation of tangible Fixed assets -owned by the charity	3,041	4,197
Governance internal audit costs	-	-
	<u>3,041</u>	<u>4,197</u>

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022- £NIL).

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

9. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	26,098	24,000
Social security costs		1,337
Sub-total charitable activities	<u>26,098</u>	<u>25,337</u>

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

	2023 No.	2022 No.
	<u>0</u>	<u>0</u>

No employee received remuneration amounting to more than £50,000 in either year.

10. TANGIBLE FIXED ASSETS

	Land & building £	Plant & machinery £	Motor vehicles £	Furniture, fittings & equipment £	Other fixed assets £	Total £
COST						
At 1 January 2023	491,886	16,431	6,000	38,094	0	552,411
Additions	0	610	0	1,186	0	1,796
Disposals	0	0	0	0	0	0
As at 31 December 2023	<u>491,886</u>	<u>17,041</u>	<u>6,000</u>	<u>39,280</u>	<u>0</u>	<u>554,207</u>
DEPRECIATION						
At 1 January 2023	-	14,034	4,742	31,130	0	49,906
and 31 December 2023	-	752	252	2,038	0	3,041
Disposal	-	0	0	-	-	0
Total Depreciation	0	14,786	4,994	33,168	0	52,947
NET BOOK VALUE						
At 31 December 2023	<u>491,886</u>	<u>2,255</u>	<u>1,006</u>	<u>6,113</u>	<u>0</u>	<u>501,260</u>
At 31 December 2022	<u>491,886</u>	<u>2,397</u>	<u>1,258</u>	<u>6,964</u>	<u>0</u>	<u>502,505</u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

11. DEBTORS

	2023	2022
DUE AFTER MORE THAN ONE YEAR		
Trade debtors	0	0
DUE WITHIN ONE YEAR		
Other debtors	20,308	20,708
Prepayments and accrued income	0	23,757
	<u>20,308</u>	<u>44,465</u>

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	0	63,894
Trade creditors	0	0
Social security and other taxes	907	557
Other creditors	276	173
Accruals and deferred income	2,960	2,960
	<u>4,143</u>	<u>67,584</u>

13. STATEMENT OF FUNDS

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund 2	208,172	0	0	208,172
General Reserve	357,382	99,719	80,407	376,694
	<u>565,554</u>	<u>99,719</u>	<u>80,407</u>	<u>584,866</u>
	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
At 31 December 2023	<u>565,554</u>	<u>99,719</u>	<u>80,407</u>	<u>584,866</u>

14. PRIOR YEAR ADJUSTMENT

There were no prior year adjustment

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

England & Wales - Charity number 1113134

Accounts

Charity number: 1113134

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

UNAUDITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2022

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

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LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS
For the year ended 31 December 2022**

Trustees Rev Emile Austin (Chief Executive)
Rev Colin Dowdie
Rev Edesiri Maureen Eruenah

**Charity registered
number** 1113134

Principal office 253 High Street
Stratford
E15 2LS

Secretary Mrs Coral Cooper

Chief executive officer Rev. E Austin

Accountants M Messam

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

TRUSTEES' REPORT

For the year ended 31 December 2022

The trustees submit their annual report and the financial statements of Lighthouse Christian Ministries (UPC) (the charity) for the year ended 31 December 2022. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The principal object of the charity is to (A) advance the Christian faith in accordance with the statement of beliefs appearing in the schedule of the declaration of trust in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit. To fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the trust; (B) to relieve persons who are conditions of need or hardship or who aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PLANS FOR THE FUTURE

Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice applicable to smaller charities.

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- (a) selected suitable accounting policies and applied them consistently
- (b) made judgements and estimates that are reasonable and prudent
- © prepared 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 proper 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 29 January 2024 and signed on its behalf by:

.....
Colin Dowdie

.....
Edesiri Eruenah

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**INDEPENDENT EXAMINERS REPORT
For the year ended 31 December 2022**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members for the year ended 31 December 2022 on the accounts set out on pages 4 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 2 The Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is my responsibility to:

- (a) examine the accounts (under section 43(3)(a) of the Act);
- (b) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- © state whett Stratford

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

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

Signed:

Date:

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31 December 2022**

	Notes	Unrestricted Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	88,169	75,357
TOTAL INCOMING RESOURCES		<u>88,169</u>	<u>75,357</u>
RESOURCES EXPENDED			
Charitable activities	3	63,432	58,431
Governance costs	4	1,981	1,328
TOTAL RESOURCES EXPENDED	6	<u>65,414</u>	<u>59,760</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME (EXPENDITURE) FOR THE YEAR		22,755	15,597
NET INCOMING RESOURCES (less depreciatio	8	19,320	11,400
Total funds at 1 January 2022	13	<u>208,172</u>	<u>208,172</u>
TOTAL FUNDS AT 31 DECEMBER 2022		<u><u>230,927</u></u>	<u><u>223,769</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

BALANCE SHEET
As at 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	10	502,505	504,871
CURRENT ASSETS			
Debtors	11	44,465	35,953
Cash at bank and in hand		86,163	77,011
		<u>130,628</u>	<u>112,964</u>
CREDITORS: amounts falling due within one year	12	(67,584)	(71,606)
NET CURRENT ASSETS		<u>63,044</u>	<u>41,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>565,550</u>	<u>546,229</u>
CHARITY FUNDS			
Unrestricted funds	13	<u>565,550</u>	<u>546,229</u>
TOTAL FUNDS		<u>565,550</u>	<u>546,229</u>

The financial statements were approved by the Trustees on 29 January 2024 and signed on their behalf, by:

.....
C Dowdie

.....
E Eruenah

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES

.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005). The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

.3 INCOMING RESOURCES

All income resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES (continued)

.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £xxx are capitalised

The policy with respect to impairment reviews of fixed assets is...

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	0%	
Plant & machinery	-	25%	reducing balance
Motor vehicles	-	20%	reducing balance
Computer equipment	-	25%	reducing balance
Other fixed assets	-	25%	reducing balance

2. VOLUNTARY INCOME

	Unrestricted Funds	Total
	2022	2021
	£	£
Donations	88,169	75,357

3. EXPENDITURE BY CHARITABLE ACTIVITY

	Unrestricted Funds	Total
	2022	2021
	£	£
Staff & Other Support Costs	57,301	54,724
Training & Conference Cost	6,132	3,707
Subtotal charitable activities	63,432	58,430
Rent & office expenses	1,981	1,328

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

3. EXPENDITURE BY CHARITABLE ACTIVITY (continued)

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2022 £	Other Costs 2022 £	Total 2022 £	Total 2021 £
Staff & Other Support Costs	25,337	31,963	57,301	54,724
Training & Conference Costs	-	6,132	6,132	3,707
Subtotal charitable activities	<u>25,337</u>	<u>38,095</u>	<u>63,432</u>	<u>58,431</u>
Rent & office costs	-	1,981	1,981	1,328
	<u><u>25,337</u></u>	<u><u>40,076</u></u>	<u><u>65,414</u></u>	<u><u>59,759</u></u>

4. GOVERNANCE COST

	Unrestrict ed Funds 2022 £	Total 2021 £
Rent	0	0
Office cost & Service charge	<u>1,981</u>	<u>1,328</u>
	<u><u>1,981</u></u>	<u><u>1,328</u></u>

5. SUPPORT COSTS

	Staff & other support cost 2022 £	Total 2022 £	Total 2021 £
Ministerial tithes & love offering & missions	13,373	13,373	14,826
Subscription, printing & stationery	2,926	2,926	1,728
Insurance	1,644	1,644	1,427
Bank Charges	11	11	9
Petrol	1,628	1,628	440
Vehicle running cost	3,308	3,308	825
Professional fees	900	900	900
Youth, Homeless Project, Crusades, Sunday School	2,642	2,642	0
Administrative expenses	2,385	2,385	6,690
Wages & Salaries	24,000	24,000	24,000
Loan Interest Paid	3,419	3,419	2,815
Subtotal	56,235	56,235	53,660
Other support costs	<u>1,066</u>	<u>1,066</u>	<u>1,066</u>
	<u><u>57,301</u></u>	<u><u>57,301</u></u>	<u><u>54,726</u></u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

6. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2022 £	Office costs 2022 £	Total 2022 £	Total 2021 £
Staff & Other Support Costs	25,337	31,963	57,301	54,724
Training & Conference Costs	-	6,132	6,132	3,707
Sub-total charitable activities	<u>25,337</u>	<u>38,095</u>	<u>63,432</u>	<u>58,430</u>
Depreciation		3,435	3,435	4,197
Loss on Disposal of Fixed Asset		0	0	0
Rent & office costs	<u>-</u>	<u>1,981</u>	<u>1,981</u>	<u>1,328</u>
	<u>25,337</u>	<u>43,511</u>	<u>68,849</u>	<u>63,956</u>

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Support costs 2022 £	Total 2022 £	Total 2021 £
Staff & Other Support Costs	57,301	57,301	54,724
Training & Conference Costs	6,132	6,132	3,707
Sub-total charitable activities	<u>63,432</u>	<u>63,432</u>	<u>58,431</u>

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	2022 £	2021 £
Depreciation of tangible Fixed assets -owned by the charity	3,435	4,197
Governance internal audit costs	-	-
	<u>3,435</u>	<u>4,197</u>

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021- £NIL).

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

9. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	24,000	24,000
Social security costs	1,337	799
Sub-total charitable activities	<u>25,337</u>	<u>24,799</u>

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

	2022 No.	2021 No.
	<u>0</u>	<u>0</u>

No employee received remuneration amounting to more than £50,000 in either year.

10. TANGIBLE FIXED ASSETS

	Land & building £	Plant & machinery £	Motor vehicles £	Furniture, fittings & equipment £	Other fixed assets £	Total £
COST						
At 1 January 2022	491,886	15,362	6,000	38,094	0	551,342
Additions	0	1,069	0	0	0	1,069
Disposals	0	0	0	0	0	0
As at 31 December 2022	<u>491,886</u>	<u>16,431</u>	<u>6,000</u>	<u>38,094</u>	<u>0</u>	<u>552,411</u>
DEPRECIATION						
At 1 January 2022	-	13,235	4,427	28,809	0	46,471
and 31 December 2022	-	799	315	2,321	0	3,435
Disposal	-	0	0	-	-	0
Total Depreciation	0	14,034	4,742	31,130	0	49,906
NET BOOK VALUE						
At 31 December 2022	<u>491,886</u>	<u>2,397</u>	<u>1,258</u>	<u>6,964</u>	<u>0</u>	<u>502,505</u>
At 31 December 2021	<u>491,886</u>	<u>2,127</u>	<u>1,573</u>	<u>9,285</u>	<u>0</u>	<u>504,871</u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

11. DEBTORS

	2022	2021
DUE AFTER MORE THAN ONE YEAR		
Trade debtors	0	0
DUE WITHIN ONE YEAR		
Other debtors	20,708	20,308
Prepayments and accrued income	23,757	15,645
	<u>44,465</u>	<u>35,953</u>

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	63,894	68,574
Trade creditors	0	0
Social security and other taxes	557	799
Other creditors	173	0
Accruals and deferred income	2,960	2,233
	<u>67,584</u>	<u>71,606</u>

13. STATEMENT OF FUNDS

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund 2	208,172	0	0	208,172
General Reserve	338,062	88,169	68,849	357,382
	<u>546,234</u>	<u>88,169</u>	<u>68,849</u>	<u>565,554</u>
	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
At 31 December 2022	<u>546,234</u>	<u>88,169</u>	<u>68,849</u>	<u>565,554</u>

14. PRIOR YEAR ADJUSTMENT

There were no prior year adjustment

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

England & Wales - Charity number 1113134

Accounts

Charity number: 1113134

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

UNAUDITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

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LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS

For the year ended 31 December 2021

Trustees Rev Emile Austin (Chief Executive)
Rev Colin Dowdie
Mrs Edesiri Maureen Eruehah

Charity registered number 1113134

Principal office 253 High Street
Stratford
E15 2LS

Secretary Mrs Coral Cooper

Chief executive officer Rev. E Austin

Accountants M Messam

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

TRUSTEES' REPORT

For the year ended 31 December 2021

The trustees submit their annual report and the financial statements of Lighthouse Christian Ministries (UPC) (the charity) for the year ended 31 December 2021. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The principal object of the charity is to (A) advance the christian faith in accordance with the statement of beliefs appearing in the schedule of the declaration of trust in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit. To fulfil such other purposes which are exclusively i Stratford with the charitable work of the trust; (B) to relieve persons who are conditions of need or hardship or who aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PLANS FOR THE FUTURE

Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice applicable to smaller charities.

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- (a) selected suitable accounting policies and applied them consistently
- (b) made judgements and estimates that are reasonable and prudent
- © prepared 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 proper 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 10th February 2022 and signed on its behalf by:

.....
Colin Dowdie

.....
Edesiri Eruenah

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

INDEPENDENT EXAMINERS REPORT

For the year ended 31 December 2021

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members for the year ended 31 December 2021 on the accounts set out on pages 4 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 2 The Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is my responsibility to:

- (a) examine the accounts (under section 43(3)(a) of the Act);
- (b) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- © state whetl Stratford

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

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

Signed:

Date:

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005). The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting.

1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.3 INCOMING RESOURCES

All income resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 ACCOUNTING POLICIES (continued)

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £xxx are capitalised

The policy with respect to impairment reviews of fixed assets is...

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	0%	
Plant & machinery	-	25%	reducing balance
Motor vehicles	-	20%	reducing balance
Computer equipment	-	25%	reducing balance
Other fixed assets	-	25%	reducing balance

2. VOLUNTARY INCOME

	Unrestrict ed Funds 2021 £	Total 2020 £
Donations	75,357	66,537

3. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestrict ed Funds 2021 £	Total 2020 £
Staff & Other Support Costs	54,724	50,350
Training & Conference Cost	3,707	2,103
Subtotal charitable activities	58,431	52,453
Rent & office expenses	1,328	1,102
	59,759	53,555

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

3 EXPENDITURE BY CHARITABLE ACTIVITY (continued)

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2021 £	Other Costs 2021	Total 2021 £	Total 2020 £
Staff & Other Support Costs	24,799	29,925	54,724	50,350
Training & Conference Costs	-	3,707	3,707	2,103
Subtotal charitable activities	<u>24,799</u>	<u>33,632</u>	<u>58,431</u>	<u>52,453</u>
Rent & office costs	-	1,328	1,328	1,102
	<u><u>24,799</u></u>	<u><u>34,960</u></u>	<u><u>59,759</u></u>	<u><u>53,555</u></u>

4. GOVERNANCE COST

	Unrestrict ed Funds 2021 £	Total 2020 £
Rent	0	0
Office cost & Service charge	1,328	1,577
	<u><u>1,328</u></u>	<u><u>1,577</u></u>

5. SUPPORT COSTS

	Staff & other support cost 2021 £	Total 2021 £	Total 2020 £
Ministerial tithes & love offering & missions	14,826	14,826	11,514
Subscription, printing & stationery	1,728	1,728	1,632
Insurance	1,427	1,427	1,619
Bank charges	9	9	8
Petrol	440	440	114
Vehicle running cost	825	825	654
Professional fees	900	900	900
Hotel & Car Hire	0	0	0
Administrative expenses	6,690	6,690	5,709
Loan Interest Paid	2,815	2,815	3,133
Wages & salaries	24,000	24,000	24,000
Subtotal	53,659	53,659	49,283
Other support costs	1,066	1,066	1,067
	<u><u>54,724</u></u>	<u><u>54,724</u></u>	<u><u>50,350</u></u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

6 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2021 £	Office costs 2021 £	Total 2021 £	Total 2020 £
Staff & Other Support Costs	24,799	29,925	54,724	50,903
Training & Conference Costs	-	3,707	3,707	9,224
Sub-total charitable activities	<u>24,799</u>	<u>33,632</u>	<u>58,431</u>	<u>60,127</u>
Depreciation		4,197	4,197	4,657
Depreciation on Disposal of Asset		0	0	0
Loss on Disposal of Asset		0	0	0
Rent & office costs	-	1,328	1,328	1,577
	<u>24,799</u>	<u>39,157</u>	<u>63,956</u>	<u>66,362</u>

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Support costs 2021 £	Total 2021 £	Total 2020 £
Staff & Other Support Costs	54,724	54,724	50,903
Training & Conference Costs	3,707	3,707	9,224
Sub-total charitable activities	<u>58,431</u>	<u>58,431</u>	<u>60,127</u>

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	2021 £	2020 £
Depreciation of tangible Fixed assets -owned by the charity	4,197	4,657
Governance internal audit costs	-	-
	<u>4,197</u>	<u>4,657</u>

During the year, no Trustees received any benefits in kind (2021- £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	24,000	24,000
Social security costs	799	1,381
Sub-total charitable activities	24,799	25,381

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

	2021 No.	2020 No.
	0	0

No employee received remuneration amounting to more than £50,000 in either year.

10. TANGIBLE FIXED ASSETS

	Land & building £	Plant & machinery £	Motor vehicles £	Furniture, fittings & equipment £	Other fixed assets £	Total £
COST						
At 1 January 2021	491,886	15,362	6,000	34,117	0	547,365
Additions	0		0	3,977	0	3,977
Disposals	0		0			0
As at 31 December 2021	491,886	15,362	6,000	38,094	0	551,342
DEPRECIATION						
At 1 January 2021	-	12,526	4,034	25,714	0	42,274
At 31 December 2021	-	709	393	3,095	0	4,197
Disposal	-	0	0	-	-	0
	0	13,235	4,427	28,809	0	46,471
NET BOOK VALUE						
At 31 December 2021	491,886	2,127	1,573	9,285	0	504,871
At 31 December 2020	491,886	2,836	1,966	8,403	0	505,091

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

	2021	2020
DUE AFTER MORE THAN ONE YEAR		
Trade debtors	0	0
DUE WITHIN ONE YEAR		
Other debtors	20,308	20,308
Prepayments and accrued income	15,645	8,255
	<u>35,953</u>	<u>28,563</u>

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	68,574	72,690
Trade creditors	0	0
Social security and other taxes	799	2,008
Other creditors	0	0
Accruals and deferred income	2,233	1,457
	<u>71,606</u>	<u>76,155</u>

13. STATEMENT OF FUNDS

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund 2	208,172	0	0	208,172
General Reserve	326,658	75,357	63,956	338,059
	<u>534,830</u>	<u>75,357</u>	<u>63,956</u>	<u>546,229</u>

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
	<u>534,830</u>	<u>75,357</u>	<u>63,956</u>	<u>546,229</u>

14. PRIOR YEAR ADJUSTMENT

There were no prior year adjustment

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

England & Wales - Charity number 1113134

Accounts

Charity number: 1113134

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

UNAUDITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

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LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS

For the year ended 31 December 2020

Trustees Rev Emile Austin (Chief Executive)
 Mr David James
 Rev Colin Dowdie
 Mrs Edesiri Maureen Eruenah

**Charity registered
number** 1113134

Principal office 253 High Street
 Stratford
 E15 2LS

Secretary Mrs Coral Cooper

Chief executive officer Rev. E Austin

Accountants M Messam

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

TRUSTEES' REPORT

For the year ended 31 December 2020

The trustees submit their annual report and the financial statements of Lighthouse Christian Ministries (UPC) (the charity) for the year ended 31 December 2020. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The principal object of the charity is to (A) advance the christian faith in accordance with the statement of beliefs appearing in the schedule of the declaration of trust in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit. To fulfil such other purposes which are exclusively i Stratford with the charitable work of the trust; (B) to relieve persons who are conditions of need or hardship or who aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PLANS FOR THE FUTURE

Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice applicable to smaller charities.

Law applicable to charities in England/Wales 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 surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- (a) selected suitable accounting policies and applied them consistently
- (b) made judgements and estimates that are reasonable and prudent
- © prepared 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 proper 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on 12th February 2022 and signed on its behalf by:

.....
Colin Dowdie

.....
Edesiri Eruenah

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

INDEPENDENT EXAMINERS REPORT

For the year ended 31 December 2020

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members for the year ended 31 December 2020 on the accounts set out on pages 4 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 2 The Trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. It is my responsibility to:

- (a) examine the accounts (under section 43(3)(a) of the Act);
- (b) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- © state whetl Stratford

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act

have not been met; or

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

Signed:

Date:

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

	Notes	Unrestricted Funds 2020 £	Total Funds 2019 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	66,537	80,314
TOTAL INCOMING RESOURCES		<u>66,537</u>	<u>80,314</u>
RESOURCES EXPENDED			
Charitable activities	3	52,453	60,127
Governance costs	4	1,102	1,577
TOTAL RESOURCES EXPENDED	6	<u>53,556</u>	<u>61,706</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME (EXPENDITURE) FOR THE YEAR		12,980	18,609
NET INCOMING RESOURCES (less depreciator	8	8,742	13,952
Total funds at 1 January 2020	13	<u>208,172</u>	<u>208,172</u>
TOTAL FUNDS AT 31 DECEMBER 2020		<u>221,152</u>	<u>226,781</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

BALANCE SHEET

As at 31 December 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	10	505,091	506,466
CURRENT ASSETS			
Debtors	11	28,563	38,528
Cash at bank and in hand		77,329	60,971
		105,892	99,500
CREDITORS: amounts falling due within one year	12	(76,155)	(79,880)
NET CURRENT ASSETS		29,737	19,620
TOTAL ASSETS LESS CURRENT LIABILITIES		534,828	526,085
CHARITY FUNDS			
Unrestricted funds	13	534,828	526,085
TOTAL FUNDS		534,828	526,085

The financial statements were approved by the Trustees on 12th February 2022 and signed on their behalf, by:

.....
C Dowdie

.....
E Eruenah

the notes on pages 6 to 11 form part of these financial statements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1 ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005). The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting.

1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.3 INCOMING RESOURCES

All income resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1 ACCOUNTING POLICIES (continued)

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £xxx are capitalised

The policy with respect to impairment reviews of fixed assets is...

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	0%	
Plant & machinery	-	25%	reducing balance
Motor vehicles	-	20%	reducing balance
Computer equipment	-	25%	reducing balance
Other fixed assets	-	25%	reducing balance

2. VOLUNTARY INCOME

	Unrestrict ed Funds 2020 £	Total 2019 £
Donations	66,537	80,314

3. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestrict ed Funds 2020 £	Total 2019 £
Staff & Other Support Costs	50,350	50,903
Training & Conference Cost	2,103	9,224
Subtotal charitable activities	52,453	60,127
Rent & office expenses	1,102	1,577
	53,555	61,705

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

3 EXPENDITURE BY CHARITABLE ACTIVITY (continued)

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2020 £	Other Costs 2020	Total 2020 £	Total 2019 £
Staff & Other Support Costs	26,008	24,342	50,350	50,903
Training & Conference Costs	-	2,103	2,103	9,224
Subtotal charitable activities	<u>26,008</u>	<u>26,445</u>	<u>52,453</u>	<u>60,127</u>
Rent & office costs	-	1,102	1,102	1,577
	<u><u>26,008</u></u>	<u><u>27,547</u></u>	<u><u>53,555</u></u>	<u><u>61,705</u></u>

4. GOVERNANCE COST

	Unrestrict ed Funds 2019 £	Total 2019 £
Rent	0	0
Office cost & Service charge	1,102	1,577
	<u><u>1,102</u></u>	<u><u>1,577</u></u>

5. SUPPORT COSTS

	Staff & other support cost 2020 £	Total 2020 £	Total 2019 £
Ministerial tithes & love offering & missions	11,514	11,514	10,515
Subscription, printing & stationery	1,632	1,632	1,484
Insurance	1,619	1,619	1,675
Bank charges	8	8	0
Petrol	114	114	1,475
Vehicle running cost	654	654	1,449
Professional fees	900	900	900
Hotel & Car Hire	0	0	0
Administrative expenses	5,709	5,709	4,639
Loan Interest Paid	3,133	3,133	3,694
Wages & salaries	24,000	24,000	24,000
Subtotal	<u>49,283</u>	<u>49,283</u>	<u>49,830</u>
Other support costs	<u>1,067</u>	<u>1,067</u>	<u>1,073</u>
	<u><u>50,350</u></u>	<u><u>50,350</u></u>	<u><u>50,902</u></u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

6 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2020 £	Office costs 2020 £	Total 2020 £	Total 2019 £
Staff & Other Support Costs	26,008	24,342	50,350	50,903
Training & Conference Costs	-	2,103	2,103	9,224
Sub-total charitable activities	<u>26,008</u>	<u>26,445</u>	<u>52,453</u>	<u>60,127</u>
Depreciation		4,238	4,238	4,657
Depreciation on Disposal of Asset		0	0	0
Loss on Disposal of Asset		0	0	0
Rent & office costs	-	1,102	1,102	1,577
	<u>26,008</u>	<u>31,785</u>	<u>57,793</u>	<u>66,362</u>

7. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Support costs 2020 £	Total 2020 £	Total 2019 £
Staff & Other Support Costs	50,350	50,350	50,903
Training & Conference Costs	2,103	2,103	9,224
Sub-total charitable activities	<u>52,453</u>	<u>52,453</u>	<u>60,127</u>

8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	2020 £	2019 £
Depreciation of tangible Fixed assets -owned by the charity	4,238	4,657
Governance internal audit costs	-	-
	<u>4,238</u>	<u>4,657</u>

During the year, no Trustees received any benefits in kind (2020- £NIL).

During the year, no Trustees received any reimbursement of expenses (2020- £NIL).

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

Staff costs were as follows:

	2020	2019
	£	£
Wages and salaries	24,000	24,000
Social security costs	2,008	1,381
Sub-total charitable activities	<u>26,008</u>	<u>25,381</u>

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

	2020	2019
	No.	No.
	<u>0</u>	<u>0</u>

No employee received remuneration amounting to more than £50,000 in either year.

10. TANGIBLE FIXED ASSETS

	Land & building	Plant & machinery	Motor vehicles	Furniture, fittings & equipment	Other fixed assets	Total
	£	£	£	£	£	£
COST						
At 1 January 2020	491,886	13,250	6,000	33,367	0	544,503
Additions	0	2,112	0	750	0	2,862
Disposals	0	0	0	0	0	0
As at 31 December 2020	<u>491,886</u>	<u>15,362</u>	<u>6,000</u>	<u>34,117</u>	<u>0</u>	<u>547,365</u>
DEPRECIATION						
At 1 January 2020	-	11,581	3,542	22,913	0	38,036
At 31 December 2020	-	945	492	2,801	0	4,238
Disposal	-	0	0	-	-	0
	<u>0</u>	<u>12,526</u>	<u>4,034</u>	<u>25,714</u>	<u>0</u>	<u>42,274</u>
NET BOOK VALUE						
At 31 December 2020	<u>491,886</u>	<u>2,836</u>	<u>1,966</u>	<u>8,403</u>	<u>0</u>	<u>505,091</u>
At 31 December 2019	<u>491,886</u>	<u>1,670</u>	<u>2,458</u>	<u>10,454</u>	<u>0</u>	<u>506,467</u>

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

	2020	2019
DUE AFTER MORE THAN ONE YEAR		
Trade debtors	0	0
DUE WITHIN ONE YEAR		
Other debtors	20,308	19,458
Prepayments and accrued income	8,255	19,070
	<u>28,563</u>	<u>38,528</u>

12. CREDITORS

AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts	72,690	77,166
Trade creditors	0	0
Social security and other taxes	2,008	1,381
Other creditors	0	0
Accruals and deferred income	1,457	1,333
	<u>76,155</u>	<u>79,880</u>

13. STATEMENT OF FUNDS

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund 2	208,172	0	0	208,172
General Reserve	317,915	66,537	57,793	326,658
	<u>526,087</u>	<u>66,537</u>	<u>57,793</u>	<u>534,828</u>

	Brought forward	Incoming resources	Resources expended	Carried Forward
	£	£	£	£
	<u>527,219</u>	<u>66,537</u>	<u>57,793</u>	<u>534,828</u>

14. PRIOR YEAR ADJUSTMENT

There were no prior year adjustment