

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**

<b>Trustees</b>	Rev Emile Austin (Chief Executive) Rev Colin Dowdie Mrs Edesiri Maureen Eruehah
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<b>Charity registered number</b>	1113134
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<b>Principal office</b>	253 High Street Stratford E15 2LS
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<b>Secretary</b>	Mrs Coral Cooper
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<b>Chief executive officer</b>	Rev. E Austin
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<b>Accountants</b>	M Messam
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## **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 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)**

## **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**

	<b>Unrestrict ed Funds 2021 £</b>	<b>Total 2020 £</b>
Donations	<b>75,357</b>	66,537

**3. EXPENDITURE BY CHARITABLE ACTIVITY**

**SUMMARY BY FUND TYPE**

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

	<b>Staff costs 2021 £</b>	<b>Other Costs 2021</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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><b>24,799</b></u>	<u><b>34,960</b></u>	<u><b>59,759</b></u>	<u><b>53,555</b></u>

**4. GOVERNANCE COST**

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

**5. SUPPORT COSTS**

	<b>Staff &amp; other support cost 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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	<u>53,659</u>	<u>53,659</u>	<u>49,283</u>
Other support costs	<u>1,066</u>	<u>1,066</u>	<u>1,067</u>
	<u><b>54,724</b></u>	<u><b>54,724</b></u>	<u><b>50,350</b></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**

	<b>Staff costs 2021 £</b>	<b>Office costs 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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**

	<b>Support costs 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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)**

	<b>2021 £</b>	<b>2020 £</b>
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:

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

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

	<b>2021</b>	2020
	<b>No.</b>	<b>No.</b>
	<b><u>0</u></b>	<b><u>0</u></b>

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

**10. TANGIBLE FIXED ASSETS**

	<b>Land &amp; building</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Furniture, fittings &amp; equipment</b>	<b>Other fixed assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>						
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
<b>As at 31 December 2021</b>	<b><u>491,886</u></b>	<b><u>15,362</u></b>	<b><u>6,000</u></b>	<b><u>38,094</u></b>	<b><u>0</u></b>	<b><u>551,342</u></b>
<b>DEPRECIATION</b>						
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
	<u>0</u>	<u>13,235</u>	<u>4,427</u>	<u>28,809</u>	<u>0</u>	<u>46,471</u>
<b>NET BOOK VALUE</b>						
At 31 December 2021	<b><u>491,886</u></b>	<b><u>2,127</u></b>	<b><u>1,573</u></b>	<b><u>9,285</u></b>	<b><u>0</u></b>	<b><u>504,871</u></b>
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>

**LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 December 2021**

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

**12. CREDITORS**

**AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13. STATEMENT OF FUNDS**

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

**14. PRIOR YEAR ADJUSTMENT**

There were no prior year adjustment