

Charity number: 1113134

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

UNAUDITED

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

LIGHTHOUSE CHRISTIAN MINISTRIES (UPC)

CONTENTS

	Page
Trustees' report	2
Accountant's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statement	6-11

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
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Charity registered number	1113134
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Principal office	253 High Street Stratford E15 2LS
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Secretary	Mrs Alethia Lee
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Chief executive officer	Rev. E Austin
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Accountants	M Messam
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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		118,444	99,719
RESOURCES EXPENDED			
Charitable activities	3	82,249	75,377
Governance costs	4	9,558	1,989
TOTAL RESOURCES EXPENDED	6	91,807	77,367
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>234,809</u>	<u>230,525</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 Eruehah

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	2023
	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 2024	491,886	17,041	6,000	39,280	0	554,207
Additions	0	509	0	0	0	509
Disposals	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	<u>0</u>	<u>15,477</u>	<u>5,195</u>	<u>34,696</u>	<u>0</u>	<u>55,368</u>
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