

Company registration number: 09014018

Charity registration number: 1169299

# Healing Jesus Campaign Lighthouse Chapel International

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2025

Morale Limited Chartered Accountants & Registered Auditors  
960 Capability Green  
Luton  
LU1 3PE

# **Healing Jesus Campaign Lighthouse Chapel International**

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# Healing Jesus Campaign Lighthouse Chapel International

## Reference and Administrative Details

|                                    |                                                                                                         |
|------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Chairman</b>                    | Edward Totimeh                                                                                          |
| <b>Trustees</b>                    | Morongwe Idah Mojela<br>Eva Ama Agyiewaa Sam-Orhin                                                      |
| <b>Charity Registration Number</b> | 1169299                                                                                                 |
| <b>Company Registration Number</b> | 09014018                                                                                                |
| <b>Registered Office</b>           | The charity is incorporated in United Kingdom.<br>41 Pontefract Avenue<br>Towcester<br>NN12 6UG         |
| <b>Auditor</b>                     | Moracle Limited Chartered Accountants & Registered Auditors<br>960 Capability Green<br>Luton<br>LU1 3PE |
| <b>Solicitors:</b>                 | Stone King<br>13 Queen Square<br>Bath<br>BA1 2HJ                                                        |
| <b>Bankers</b>                     | Barclays Bank<br>Barclays Bank<br>6 Market Place, Bexleyheath<br>DA6 7DY                                |

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Trustees' Report For The Year Ended 30 April 2025**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present the financial statements for the year ended 30 April 2025. These have been prepared under the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and comply with all statutory requirements and the charity's governing document.

The Healing Jesus Campaign Lighthouse Chapel International was incorporated on 28 April 2014 as a charitable company limited by guarantee (Company number 09014018). It was registered with the Charity Commission on 21 September 2016.

### **Objectives**

To promote the Christian religion. To support Healing Jesus Campaigns all over the world. Especially in Africa, these being Mass Christian Evangelistic Crusades. To provide spiritual growth to people of all races and colour through Church Services and other Christian religious activities. The provision of Missionary Support and Logistics such as Christian books, videos and cd. The use of its financial resources to accomplish the objects of The Company. To establish or support any Christian Charitable Trust, Christian Association or Christian Institution formed for all or any of the objects. To support the Construction of Church Buildings, the Purchase of Church Buildings and of Properties across the world to support Christian Evangelism. To support Needy Churches or Church Projects throughout the world. To support Christian Radio, Television and Internet Outreach Programmes. To support the Publishing and Distribution of Christian Books throughout the world. To support Christian Conference, Travel, Evangelism and Church Planting throughout the world.

### **Public Benefit**

In setting the charity's objectives, the trustees have given due consideration to the Charity Commission's guidance on public benefit. These follow from the objects of the charity highlighted above.

### **ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

We supported Building Projects in Ghana, notably the Anagkazo Bible and Ministry Training Centre and also helped with donations for missionary support. We also translated and donated Christian books into Polish, Romanian and Dutch.

Our online services have been very successful as we have continued them even after the pandemic, and we have had an increase in membership as a result of these services.

#### **Events**

May 2024

- 11 May 2024: Swollen Sunday (The Hidden Man)

## **Healing Jesus Campaign Lighthouse Chapel International**

### **Trustees' Report For The Year Ended 30 April 2025 (continued)**

June 24

- Fathers Day Service

August 24

- 02 Aug: Carnival of Stars
- 10th Aug: Agabaptofest

September 2024

- 1st Sept: International Sunday

December 2024

- 5th-7th Dec: Thanksgiving Convention (Bishop Hutton-Wood)
- 20th Dec. Holy Night Service (Christmas Carol)
- 22nd Dec: Thanksgiving Service
- 31st Dec: Cross-over Service

February 2025

- 16 Feb: Salvation Sunday

March 2025

- 29 Mar: Carnival of Stars
- 30 Mar: "Come Home" Sunday

April 2025

- 18 Apr: Good Friday Service
- 19 Apr: Water Baptism
- 20 Apr: Impartation Service (Resurrection Sunday).

#### **Volunteers**

The charity is supported by a substantial pool of volunteers, who put in their resources to ensure the objectives of the charity are met. We would like to thank them for their support and selflessness.

#### **Pastoral Care**

Our pastoral care coordinators continue to offer one-on-one support and counselling for members and non-members of the church. These range from marriage counselling to dealing with bereavement, finding life partners, issues of abandonment and abuse, depression, illnesses, old age, debt, children, spiritual guidance and prayer. The tele-pastoring team also provide immediate confidential prayer support to both members and non-members. This makes a huge difference in the lives of many of our most vulnerable members.

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Trustees' Report For The Year Ended 30 April 2025 (continued)**

### **FINANCIAL REVIEW**

During the year the main funding came from offerings and direct donations from members of the Church and visitors. Income for the year was £2,218,785 (2024: £2,184,812). Expenditure in the year amounted to £1,867,007 (2024: £2,268,434), which included donations of £1,319,999 (2024: £1,576,306) to a number of Christian projects in Ghana and other charitable projects. The funds carried forward at year end was £989,370 (2024: £637,592).

### **Reserves Policy**

The policy of the charity is to maintain reserves at three to six months of recurring expenditure which equates to between £350,000 and £500,000. The unrestricted reserves (which are the charity's free reserves) were £723,839 (2024: £364,522) at the end of the year. The charity has plans to utilise the excess reserves in the near future on building local church networks and supporting capital projects.

### **Investment Powers, Policy and Performance**

The trustees have legal powers to purchase land and buildings required for the purposes of the Charity. Moreover, the Trustees have the power to invest charity monies in investments of any nature and at their absolute discretion as set out in the Companies Act 2006.

The charity's money is currently held as cash balances in a bank account.

### **Risk Management**

The trustees are in the process of setting up systems to carry out formal risk assessments and will report on this in its next financial statements.

### **Fundraising**

Healing Jesus Campaign Lighthouse Chapel International understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate. The charity does not fundraise from the public, and we do not use any internal fundraisers or external fundraising agencies for either telephone or face-to-face campaigns and received no fundraising complaints during the year. Throughout the year Healing Jesus Campaign Lighthouse Chapel International has continued to be successful in attracting funding in kind. In addition to the salaried staff, members and volunteers assist with administration and with organising events. The Honorary Treasurer reviews the Charity's accounts.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Trustees' Report For The Year Ended 30 April 2025 (continued)**

### **Governing Document**

The charitable company is governed by its Memorandum and Articles of Association dated 28 April 2016.

### **Recruitment and Appointment of Trustees**

The trustees at inception were appointed by the leaders of the Chapel. Subsequent changes in trustees will be implemented by the trustees in office and other leaders within the Chapel.

### **PLANS FOR THE FUTURE**

The Chapel will continue with its normal weekly meetings and periodic conferences. The Charity will also continue online services for the foreseeable future. It will also continue to support its overseas missions subject to available resources.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

|            |                                                    |
|------------|----------------------------------------------------|
| Trustees:  | Morongwe Idah Mojela<br>Eva Ama Agyiewaa Sam-Orhin |
| Chairman:  | Edward Totimeh                                     |
| Secretary: | Emmanuel Baiden                                    |

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Healing Jesus Campaign Lighthouse Chapel International for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

## **Healing Jesus Campaign Lighthouse Chapel International**

### **Trustees' Report For The Year Ended 30 April 2025 (continued)**

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 23 January 2026 and signed on its behalf by:



.....  
Edward Totimeh  
Chairman

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Independent Auditor's Report to the Members of Healing Jesus Campaign Lighthouse Chapel International**

### **Opinion**

We have audited the financial statements of Healing Jesus Campaign Lighthouse Chapel International (the 'charity') for the year ended 30 April 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Independent Auditor's Report to the Members of Healing Jesus Campaign Lighthouse Chapel International (continued)**

### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

### **Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 5 and 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor responsibilities for the audit of the financial statements**

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

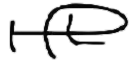
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

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

**Healing Jesus Campaign Lighthouse Chapel International**

**Independent Auditor's Report to the Members of Healing Jesus Campaign Lighthouse  
Chapel International (continued)**



.....  
Morlai Kargbo (Senior Statutory Auditor)  
For and on behalf of Moracle Limited Chartered Accountants & Registered Auditors ,  
960 Capability Green  
Luton  
LU1 3PE

23 January 2026

## Healing Jesus Campaign Lighthouse Chapel International

### Statement of Financial Activities for the Year Ended 30 April 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>£     | Total<br>2025<br>£    | Total<br>2024<br>£    |
|------------------------------------|------|-----------------------|-----------------------|-----------------------|
| <b>Income and Endowments from:</b> |      |                       |                       |                       |
| Donations and legacies             | 3    | 2,212,454             | 2,212,454             | 2,184,225             |
| Investment income                  | 4    | <u>6,331</u>          | <u>6,331</u>          | <u>587</u>            |
| Total income                       |      | <u>2,218,785</u>      | <u>2,218,785</u>      | <u>2,184,812</u>      |
| <b>Expenditure on:</b>             |      |                       |                       |                       |
| Charitable activities              | 5    | <u>(1,867,007)</u>    | <u>(1,867,007)</u>    | <u>(2,268,434)</u>    |
| Total expenditure                  |      | <u>(1,867,007)</u>    | <u>(1,867,007)</u>    | <u>(2,268,434)</u>    |
| Net income/(expenditure)           |      | <u>351,778</u>        | <u>351,778</u>        | <u>(83,622)</u>       |
| Net movement in funds              |      | 351,778               | 351,778               | (83,622)              |
| <b>Reconciliation of funds</b>     |      |                       |                       |                       |
| Total funds brought forward        |      | <u>637,592</u>        | <u>637,592</u>        | <u>721,214</u>        |
| Total funds carried forward        | 15   | <u><u>989,370</u></u> | <u><u>989,370</u></u> | <u><u>637,592</u></u> |

All of the charity's activities derive from continuing operations during the above two periods, and there are no recognised gains or losses other than those shown above in the Statement of Financial Activities

The accompanying notes form part of these financial statements.

The notes on pages 13 to 20 form an integral part of these financial statements.

# Healing Jesus Campaign Lighthouse Chapel International

(Company Registration number: 09014018)

## Balance Sheet as at 30 April 2025

|                                                       | Note | 30 April<br>2025<br>£ | 30 April<br>2024<br>£ |
|-------------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                   |      |                       |                       |
| Tangible assets                                       | 11   | 265,531               | 273,070               |
| <b>Current assets</b>                                 |      |                       |                       |
| Debtors                                               | 12   | -                     | 10,200                |
| Cash at bank and in hand                              | 13   | <u>737,825</u>        | <u>378,233</u>        |
|                                                       |      | 737,825               | 388,433               |
| <b>Creditors: Amounts falling due within one year</b> | 14   | <u>(13,986)</u>       | <u>(23,911)</u>       |
| <b>Net current assets</b>                             |      | <u>723,839</u>        | <u>364,522</u>        |
| <b>Net assets</b>                                     |      | <u>989,370</u>        | <u>637,592</u>        |
| <b>Funds of the charity:</b>                          |      |                       |                       |
| <b>Unrestricted income funds</b>                      |      |                       |                       |
| Unrestricted funds                                    |      | <u>989,370</u>        | <u>637,592</u>        |
| <b>Total funds</b>                                    | 15   | <u>989,370</u>        | <u>637,592</u>        |

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 23 January 2026 and signed on their behalf by:

  
.....  
Edward Totimeh  
Chairman

The notes on pages 13 to 20 form an integral part of these financial statements.

## Healing Jesus Campaign Lighthouse Chapel International

### Statement of Cash Flows for the Year Ended 30 April 2025

|                                                                 | Note | 2025<br>£             | 2024<br>£             |
|-----------------------------------------------------------------|------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                     |      |                       |                       |
| Net cash income/(expenditure)                                   |      | 351,778               | (83,622)              |
| <b>Adjustments to cash flows from non-cash items</b>            |      |                       |                       |
| Depreciation                                                    |      | 12,448                | 11,222                |
| Investment income                                               | 4    | <u>(6,331)</u>        | <u>(587)</u>          |
|                                                                 |      | 357,895               | (72,987)              |
| <b>Working capital adjustments</b>                              |      |                       |                       |
| Decrease/(increase) in debtors                                  | 12   | 10,200                | (10,200)              |
| (Decrease)/increase in creditors                                | 14   | <u>(9,925)</u>        | <u>23,911</u>         |
| Net cash flows from operating activities                        |      | <u>358,170</u>        | <u>(59,276)</u>       |
| <b>Cash flows from investing activities</b>                     |      |                       |                       |
| Interest receivable and similar income                          | 4    | 6,331                 | 587                   |
| Purchase of tangible fixed assets                               | 11   | (4,909)               | (23,603)              |
| Sale of tangible fixed assets                                   |      | <u>-</u>              | <u>(61,182)</u>       |
| Net cash flows from investing activities                        |      | <u>1,422</u>          | <u>(84,198)</u>       |
| Net increase/(decrease) in cash and cash equivalents            |      | 359,592               | (143,474)             |
| Cash and cash equivalents at 1 May                              |      | <u>378,233</u>        | <u>521,707</u>        |
| Cash and cash equivalents at 30 April                           |      | <u><u>737,825</u></u> | <u><u>378,233</u></u> |
| <b>Reconciliation of net cash flow to movement in net funds</b> |      |                       |                       |
| Increase/(decrease) in cash                                     |      | 359,592               | (143,474)             |
| Net funds at 1 May 2024                                         |      | <u>378,233</u>        | <u>521,707</u>        |
| Net funds at 30 April 2025                                      |      | <u><u>737,825</u></u> | <u><u>378,233</u></u> |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 20 form an integral part of these financial statements.

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Notes to the Financial Statements for the Year Ended 30 April 2025**

### **1 Charity status**

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Healing Jesus Campaign Lighthouse Chapel International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

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

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

# Healing Jesus Campaign Lighthouse Chapel International

## Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

### 2 Accounting policies (continued)

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable expenditure consists of all expenditure relating to the objects of the Charity.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT is included with the category of expense to which it relates.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class                             | Depreciation method and rate |
|-----------------------------------------|------------------------------|
| Land and Buildings                      | 2% straight Line method      |
| Furniture , fittings, tools & equipment | 25% Straight Line method     |

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

# Healing Jesus Campaign Lighthouse Chapel International

## Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

### 2 Accounting policies (continued)

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

#### Going concern

The trustees have at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

|                            | Unrestricted<br>funds<br>General<br>£ | 30 April<br>2025<br>£ | 30 April<br>2024<br>£ |
|----------------------------|---------------------------------------|-----------------------|-----------------------|
| Donations from Individuals | 2,212,454                             | 2,212,454             | 2,184,225             |
|                            | <u>2,212,454</u>                      | <u>2,212,454</u>      | <u>2,184,225</u>      |

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)**

### **4 Investment income**

|                                         | <b>Unrestricted<br/>funds</b> | <b>30 April<br/>2025</b> | <b>30 April<br/>2024</b> |
|-----------------------------------------|-------------------------------|--------------------------|--------------------------|
|                                         | <b>General<br/>£</b>          | <b>£</b>                 | <b>£</b>                 |
| Interest receivable and similar income; |                               |                          |                          |
| Interest receivable on bank deposits    | 6,331                         | 6,331                    | 587                      |

### **5 Expenditure on charitable activities**

|                                             |             | <b>Unrestricted<br/>funds</b> | <b>30 April<br/>2025</b> | <b>30 April<br/>2024</b> |
|---------------------------------------------|-------------|-------------------------------|--------------------------|--------------------------|
|                                             | <b>Note</b> | <b>General<br/>£</b>          | <b>£</b>                 | <b>£</b>                 |
| Church Services and Activities              |             | 479,432                       | 479,432                  | 700,290                  |
| Mission and Support of Christian Ministries |             | 1,319,999                     | 1,319,999                | 1,576,306                |
| Allocated support costs                     | 6           | 48,880                        | 48,880                   | (20,097)                 |
| Governance costs                            | 6           | 18,696                        | 18,696                   | 11,935                   |
|                                             |             | <u>1,867,007</u>              | <u>1,867,007</u>         | <u>2,268,434</u>         |

# Healing Jesus Campaign Lighthouse Chapel International

## Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

### 6 Analysis of governance and support costs

#### Support costs allocated to Charitable Activities

|              | <b>Governance<br/>costs<br/>£</b> | <b>Office<br/>Costs<br/>£</b> | <b>Other<br/>support<br/>costs<br/>£</b> | <b>30 April<br/>2025<br/>£</b> | <b>30 April<br/>2024<br/>£</b> |
|--------------|-----------------------------------|-------------------------------|------------------------------------------|--------------------------------|--------------------------------|
| Support Cost | <u>18,696</u>                     | <u>46,489</u>                 | <u>2,392</u>                             | <u>67,577</u>                  | <u>(8,162)</u>                 |

#### Governance costs

|                                   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>30 April<br/>2025<br/>£</b> | <b>30 April<br/>2024<br/>£</b> |
|-----------------------------------|-------------------------------------------------|--------------------------------|--------------------------------|
| Audit fees                        |                                                 |                                |                                |
| Audit of the financial statements | 7,200                                           | 7,200                          | 7,200                          |
| Other fees paid to auditors       | 3,360                                           | 3,360                          | 3,000                          |
| Other governance costs            | <u>8,136</u>                                    | <u>8,136</u>                   | <u>1,735</u>                   |
|                                   | <u>18,696</u>                                   | <u>18,696</u>                  | <u>11,935</u>                  |

### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

|                              | <b>30 April<br/>2025<br/>£</b> | <b>30 April<br/>2024<br/>£</b> |
|------------------------------|--------------------------------|--------------------------------|
| Audit fees                   | 7,200                          | 7,200                          |
| Other non-audit services     | 3,360                          | 3,000                          |
| Depreciation of fixed assets | <u>12,448</u>                  | <u>49,961</u>                  |

### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. (2024-£Nil)

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.(2024-£Nil)

## Healing Jesus Campaign Lighthouse Chapel International

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 9 Auditors' remuneration

|                                   | 30 April<br>2025<br>£ | 30 April<br>2024<br>£ |
|-----------------------------------|-----------------------|-----------------------|
| Audit of the financial statements | <u>7,200</u>          | <u>7,200</u>          |
| <b>Other fees to auditors</b>     |                       |                       |
| All other non-audit services      | <u>3,360</u>          | <u>3,000</u>          |

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation on its charitable activities.

# Healing Jesus Campaign Lighthouse Chapel International

## Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

### 11 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|------------|
| <b>Cost</b>           |                            |                                 |            |
| At 1 May 2024         | 266,009                    | 23,602                          | 289,611    |
| Additions             | -                          | 4,909                           | 4,909      |
| At 30 April 2025      | 266,009                    | 28,511                          | 294,520    |
| <b>Depreciation</b>   |                            |                                 |            |
| At 1 May 2024         | 10,640                     | 5,901                           | 16,541     |
| Charge for the year   | 5,320                      | 7,128                           | 12,448     |
| At 30 April 2025      | 15,960                     | 13,029                          | 28,989     |
| <b>Net book value</b> |                            |                                 |            |
| At 30 April 2025      | 250,049                    | 15,482                          | 265,531    |
| At 30 April 2024      | 255,369                    | 17,701                          | 273,070    |

### 12 Debtors

|               | 30 April<br>2025<br>£ | 30 April<br>2024<br>£ |
|---------------|-----------------------|-----------------------|
| Other debtors | -                     | 10,200                |

### 13 Cash and cash equivalents

|              | 30 April<br>2025<br>£ | 30 April<br>2024<br>£ |
|--------------|-----------------------|-----------------------|
| Cash at bank | 737,825               | 378,233               |

### 14 Creditors: amounts falling due within one year

|                 | 30 April<br>2025<br>£ | 30 April<br>2024<br>£ |
|-----------------|-----------------------|-----------------------|
| Trade creditors | 13,986                | 23,911                |

# **Healing Jesus Campaign Lighthouse Chapel International**

## **Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)**

### **15 Funds**

|                           | Balance at 1<br>May 2024<br>£ | Income<br>£                | Expenditure<br>£           | Balance at 30<br>April 2025<br>£ |
|---------------------------|-------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted</b>       |                               |                            |                            |                                  |
| General                   | <u>637,592</u>                | <u>2,218,785</u>           | <u>(1,867,007)</u>         | <u>989,370</u>                   |
|                           | Balance at 1<br>May 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>April 2024<br>£ |
| <b>Unrestricted funds</b> |                               |                            |                            |                                  |
| General                   | <u>721,214</u>                | <u>2,184,812</u>           | <u>(2,268,434)</u>         | <u>637,592</u>                   |

### **16 Analysis of net assets between funds**

|                       | Unrestricted<br>General<br>£          | Restricted<br>£          | Total funds<br>£                        |
|-----------------------|---------------------------------------|--------------------------|-----------------------------------------|
| Tangible fixed assets | 265,531                               | -                        | 265,531                                 |
| Current assets        | 737,825                               | -                        | 737,825                                 |
| Current liabilities   | <u>(13,986)</u>                       | <u>-</u>                 | <u>(13,986)</u>                         |
| Total net assets      | <u>989,370</u>                        | <u>-</u>                 | <u>989,370</u>                          |
|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>30 April<br>2024<br>£ |
| Tangible fixed assets | 273,070                               | -                        | 273,070                                 |
| Current assets        | 388,433                               | -                        | 388,433                                 |
| Current liabilities   | <u>(23,911)</u>                       | <u>-</u>                 | <u>(23,911)</u>                         |
| Total net assets      | <u>637,592</u>                        | <u>-</u>                 | <u>637,592</u>                          |