



**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED
31 DECEMBER 2022
FOR
LIGHTHOUSE CENTRAL**

Registered charity in England & Wales with registration no: 1169839

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

	Page
Report of the Trustees	3 to 8
Section 1: Structure, Governance & Management	
Section 2: Objectives & Activities	
Section 3: Achievements & Performance	
Section 4: Financial Review	
Section 5: Declaration	
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 12

**LIGHTHOUSE CENTRAL
REPORT OF THE TRUSTEES
for the year ended 31 December 2022**

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted 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).

ADMINISTRATIVE DETAILS

Registered Charity number

1169839

Registered address:

Lighthouse Central
Bridge House
Station Approach
Great Missenden
HP16 9AZ

Trustees:

Graeme Slocombe - Chair
Kent Anderson – resigned 17.10.22 (end of second term)
Jane Knight – resigned 17.10.22 (end of term)
Ben Sharp
David Knights

Director:

Patricia Reading

Patron:

Gary Grant

Independent examiner:

Mr Paul Nye
Sandford House
Lucas Road
High Wycombe
Buckinghamshire
HP13 6QG

Section 1: Structure, Governance & Management

Governing document

Lighthouse Central is a Charitable Incorporated Organisation (CIO) governed by its Constitution dated 19 October 2016. The members of the CIO are its trustees and membership cannot be transferred to anyone else. Therefore, only the trustees of the CIO are able to vote on any matter relating to the CIO. The CIO is also governed by its Bye Laws dated 21 October 2016. The Bye-Laws can be changed, but only by a resolution passed at a properly convened meeting of the trustees.

Appointment of trustees

As set out in the Constitution, trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. The chair of trustees is nominated by the trustees of the CIO and may at any point revoke such appointment. When considering the appointment of trustees, the board has regard to the requirement for any specialist skills needed for the effective administration of the CIO.

Trustee induction

Having mostly had personal contact with a local Lighthouse, new trustees are often well aware of our objectives and the work we undertake. As such, the induction of new trustees is minimal. New trustees receive a copy of the current version of the Constitution and Bye Laws, a copy of the most recent Trustees' Annual Report and statement of accounts, and the Charity Commission's 'Charity Trustee Welcome Pack' and 'The essential trustee: what you need to know, what you need to do (CC3)' guide. All of the Trustees are also required to complete the NSPCC on line training course for charity trustees.

Organisation

The board of trustees, which can have up to eight members, administers the CIO, with responsibilities for different areas. The Director reports to the Chair of Trustees, Volunteers with management responsibilities report to the Director. The board meets at least three times a year, in accordance with the Bye Laws.

All trustees, and members of committees, give their time voluntarily and received no benefits from the charity.

Key management remuneration

Key management staff received remuneration of £22,652 during the year. The salary was decided by the trustees and will be reviewed annually and benchmarked against national rates for Youth and Community workers.

Section 2: Objective & Activities

Lighthouse Central has been set up to:

- Promote the Christian faith primarily in children and young people by initiating and supporting the organisation of non-residential Christian holiday clubs, which are free of charge with all costs met from voluntary donations, fundraising events, grants and sponsorship.
- To do this in conjunction with Christian churches in their locality through the work of all denominations wishing to participate.

Significant activities

During the last 12 months we have:

- Supported ten Lighthouse locations in running face to face activity in the summer holidays approximately 1200 volunteers and 2000 children. For two of these sites it was their first year back after the pandemic.
- Started a new Lighthouses in Loudwater, an area east of High Wycombe
- Produced teaching materials, mainstage scripts, craft ideas and a workbook that could be used by all Lighthouses.
- Continued to speak to individuals and churches regarding starting new Lighthouses nationwide
- Raised finance from individuals, the local Dioceses, trusts and organisations
- Continued to develop and improve resources provided to the existing Lighthouses
- Carried out ongoing work to improve our registration database and website
- Held our fifth Lighthouse Central Conference to encourage and inspire local Lighthouse leaders

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Lighthouse Central facilitates the provision of free children's holiday clubs which are open to all irrespective of beliefs. They provide a great week of fun activities and teaching and strengthen relationships in the community with several churches working together.

Section 3: Achievements & Performance

Lighthouse Central supported 10 local Lighthouse charities to each run a week-long holiday club in July/August 2022. Two sites had been unable to run in 2021 due to the pandemic but came back in 2022 with great success.

Three Lighthouses were unable to run this year due to (1) unavailability of usual venue; (2) two pregnancies in the leadership team and (3) three Trustees leaving due to new jobs.

One new Lighthouse started in Loudwater, an area to the east of High Wycombe

The services provided included:

- Full online admin system enabling child and helper registration and DBS checks
- Provision of recruitment materials for children and leaders
- Best practice guidance to comply with legal requirements
- Provision of a Volunteers handbook
- Provision of leader T-shirts and other merchandise
- Provision of programme resources including teaching material, music, drama, craft and sports guidelines

These 10 Lighthouses were able to reach over 2000 children and involved over 1200 volunteer helpers from teenagers to retirees.

Chairman's Report for 2022

Lighthouse is a non-residential week long holiday club for children run by Christians from local churches working together, bringing churches and communities together around young people. In 2022 we had over 2000 children across 10 sites, supported by over 1200 volunteers.

Lighthouse Central brings together everything that churches need to run a Lighthouse, delivering administrative support, content and leadership. We are passionate about seeing children from all walks of life and abilities, those with faith and without, encountering God in a fun-filled week with teaching, sport, craft, performing arts and music.

Each one of the established Lighthouses is an independent charity who raise their own funds and make all their own local arrangements.

Our model shows financial self-sustainability for the central charity once there are around 50 Lighthouses using our package and until then, we are reliant on financial donations from both existing and new supporters. To this end we are putting effort into expanding our 'Friends of Lighthouse' initiative and continuing to make applications to funding organisations.

Our expectation for 2022 was a return to 'a normal Lighthouse year, however continued lockdowns and an overall increase on calls for volunteer activity in churches to support their communities meant we had reduced numbers attending. We were delighted that a new Lighthouse opened at Loudwater with just over 180 children attending and over 100 volunteers. Mansfield and Princes Risborough returned strongly after two years of not running. All the Lighthouses had fantastic feedback from the communities they serve and are planning to be back in bigger numbers in 2023.

There have been a number of personnel changes across the Lighthouses but the relationships with new Trustees and Management Teams continues to be strong and we are excited to be working with potential new Lighthouses for 2023.

We finished the year with our Trustees and Director dressed as Santa, complete with beard, running a 5k fun run in Marlow. The sponsorship raised will help secure financial security through 2023.

My sincere thanks to the work the Director and the Trustees have done in 2022, and thanks also to all the volunteers that worked so hard to ensure that live Lighthouses took place in a difficult environment.

Section 4: Financial Review

Financial position

The annual subscriptions from the 10 Lighthouses that ran this year covered the day to day administration costs of Lighthouse Central together with approximately 13% of the costs of the director.

A greater proportion of income came from subscriptions from Lighthouses rather than donations creating a more sustainable funding model going forward. Generous donations from individuals, charitable trusts, and some Lighthouses themselves have enabled us to continue to fund a full time director. This role is essential to grow the numbers of Lighthouses with the aim that in the long term, the increased subscriptions will enable the charity to be self-sustaining.

This year was challenging with three of the Lighthouses unable to operate as detailed above and the residual effect of Covid 19 meant lower numbers of volunteers and children than anticipated so subscriptions were lower than anticipated.

In 2022 we will introduce a membership fee for all Lighthouses, whether they run or not, to reduce the burden of

cost on those Lighthouses that do run.

Principal funding sources

The principal funding source for the CIO are donations from the beneficiaries of the CIO. Donations from individuals and trusts have also been sources of funding.

Reserves policy

None of the £10,087 reserves are restricted as to their use. The trustees regularly review the reserves of the charity which are held to meet the ongoing salary costs of the director together with running costs incurred prior to receiving subscriptions from the Lighthouses. The trustees consider that reserves should cover 4 months running and salary costs in normal circumstances.

Going concern

In 2023 we will continue to develop a network of "Friends of Lighthouse" to raise further funding from individuals as well as continuing to work with Christian organisations and trusts.

The fundraising company we worked with in 2021 are continuing to support us with additional grant applications.

We plan to hold a fundraising lunch hosted by our patron in the Autumn of 2023.

The trustees have a reasonable expectation that fundraising efforts together with the current reserves will enable Lighthouse Central to continue in operational existence for at least one year from the date of approval of the accounts.

Funds in deficit

There are currently no funds in deficit.

Principal risks and uncertainties

The time line of a church or group of individuals expressing an interest in starting a new Lighthouse and it actually starting is generally two years. Initial growth in the first few years is therefore uncertain and at a slow pace. The trustees have therefore deliberately not committed to significant overheads such as premises to minimise costs. Indeed Lighthouse Central relies heavily on the work of volunteers and services generously donated by Peters Research Ltd such as IT skills and administrative time as well as office space and computer hardware and software.

Section 5: Declaration

The trustees declare that they have approved this trustees' report.

Signed on behalf of the charity's trustees:



Full name: Mr Graeme Slocombe
Position: Chair of Trustees

Date: 17 July 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIGHTHOUSE CENTRAL

I report on the accounts for the year ended 31 December 2022 set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

Mr Paul Nye
Sandford House
Lucas Road
High Wycombe
Buckinghamshire
HP13 6QG



17 July 2023

**LIGHTHOUSE CENTRAL
STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31 December 2022

		2022	2021
		Total Funds	Total Funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations		7,438	28,886
Gift Aid on donations		1,825	689
Job Retention Scheme Government Grants		0	7,991
Charitable activities			
Sale of merchandise and volunteers' t-shirts to Lighthouses		0	2,862
Membership subscriptions and service costs from Lighthouses		15,040	6,627
Fundraising Income		14,087	1,329
Investment Income		56	1
Total		38,446	48,385
 EXPENDITURE ON			
Charitable activities			
Staff		29,824	36,350
Travel and subsistence, course attendance		2,876	1,837
Purchase of merchandise and volunteers' t-shirts		0	2,698
Fundraising expenses		0	5,940
Annual conference		150	0
Teaching material development & delivery		0	4,483
Computer costs		470	566
Charity donation			682
Insurance		315	0
Banking Fees		81	0
Total		33,716	52,556
 NET INCOME/(EXPENDITURE)			
		4,729	(4171)
 Net movement in funds			
		4,729	(4171)
 RECONCILIATION OF FUNDS			
 Total funds brought forward		27,500	31,671
 TOTAL FUNDS CARRIED FORWARD		32,229	27,500

LIGHTHOUSE CENTRAL

BALANCE SHEET At 31 December 2022

		2022 Total Funds	2021 Total Funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		30,036	28,098
Debtors	5	3,060	557
CREDITORS			
Amounts falling due within one year	6	(866)	(1,155)
NET CURRENT ASSETS		32,229	27,500
NET ASSETS		32,229	27,500
FUNDS			
Unrestricted Funds		32,229	27,500
TOTAL FUNDS		32,229	27,500

The financial statements were approved by the Board of Trustees on 17 July 2023 and were signed on its behalf by:



G Slocombe - Chair of Trustees

**LIGHTHOUSE CENTRAL
NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There were no donations received during the year which were restricted in their use.

Pension costs and other post-retirement benefits

The charity has made contributions to a pension scheme totalling £914 during the year to 31 December 2022.

(2021: £876)

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	56	1

3. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits in the year ended 31 December 2022. (2021: nil)

Trustees' expenses

During the year to 31 December 2022 no Trustee expenses were reimbursed. (2021: £NIL)

4. STAFF COSTS

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

2022	2021
1	1

No employees received emoluments in excess of £60,000.

5. DEBTORS

	2022	2021
	£	£
Gift Aid receivable from HMRC	1,309	557
LH Subscriptions owed	1,122	0
Donations owed	629	0
	<u>3,060</u>	<u>557</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Tax, national insurance and pension	578	811
Director's expenses- travel & subsistence	113	344
Money owed to Lighthouses	175	0
	<u>866</u>	<u>1,155</u>

7. RELATED PARTY DISCLOSURES

Donations totalling £785 were received from trustees or close relatives of trustees of the charity. (2021: £2,452)