

Charity number: 1192953

LIFE BEACON INTERNATIONAL

Report and Financial Statements

For the Year ended 31 December 2025

**LIFE BEACON INTERNATIONAL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2025**

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**LIFE BEACON INTERNATIONAL
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

Dr Ruby Appiah-Campbell
Dr Anatu Mahama
Faye Clarke

REGISTERED OFFICE

51 Garden Crescent
Barlestone
Nuneaton
Warwickshire
CV13 0BJ

BANKERS

NATWEST BANK

EXAMINER

E&E ACCOUNTING AND TAX SERVICES LTD
Suite 213 Spirella Building
Bridge Road
Letchworth Garden City
Essex
SG6 4ET

CHARITY COMMISSION REGISTERED NUMBER

1192953

LIFE BEACON INTERNATIONAL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 December 2025

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The principal activities of the charity continue to be the provision of charitable activities. The objects of the trust ("the objects") are:

1. The objects of the Charity are to carry on activities which benefit the young people and in particular (without limitation) to any member of the community that would want to engage with education/training activities.
2. We aim to empower young people to achieve their dreams and to transform their communities through mentoring and education.
3. The organisation encourages and equips young people with the skills and resources necessary to become successful entrepreneurs, fostering innovation and economic growth in communities.
4. Counselling Services: Life Beacon offers mental health and wellbeing counselling to support the emotional and psychological health of young people, addressing the increasing need for mental health resources in society.
5. Faith Programs: Through Bible study and other faith-based initiatives, Life Beacon works to empower youth spiritually, integrating faith as a tool for personal growth and positive societal change.
6. Mum & Child Programs: This program focuses on supporting both mothers and their children, with an emphasis on ensuring that young people have the resources and care needed for a sustainable life, even from before birth.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

During the period of January 2025 to December 2025, the charity has actively involved in the following activities.

1. Delivered holistic programmes across education & employability, wellbeing, faith-based development, and community outreach, supporting beneficiaries academically, professionally, emotionally, and spiritually.
2. Strengthened youth leadership and community engagement through:
 - Leadership bonding and wellbeing sessions
 - First Aid & Emergency Response training in partnership with the Red Cross
 - The Going to University Project 2.0, reaching approximately 150 senior secondary school students
3. Expanded access to mental health and wellbeing support through targeted wellbeing webinars and free counselling services for 30 beneficiaries throughout the year.

4. Delivered impactful community outreach and philanthropy, providing educational and wellbeing resources to vulnerable children in partnership with Spreading Love Foundation.
5. Achieved a major milestone in organisational development with the establishment of the Human Resource Management Department, strengthening volunteer coordination, role clarity, and organisational culture.
6. Strengthened governance and strategic leadership through the work of the Chairperson's Office, introducing structured departmental planning, cross-regional coordination, and forward planning for the organisation's fifth year.
7. Advanced organisational learning and long-term sustainability through the Research & Development Department, including strategy refinement and the design of improved systems for data management and project tracking.
8. Successfully embedded the LBI 5G Vision framework, providing clear strategic direction across governance, UK grounding, organisational learning, and sustainable growth.

PLANS FOR THE FUTURE.

1. Our Vision is to provide sustainable education, wellbeing, and overall living for young people around the world, now and for the future.
2. Our immediate plan for the coming year is to roll out structured databases and project management tools to improve coordination, monitoring, reporting, and institutional memory across all departments.
3. Build on successful education, wellbeing, faith-based, and outreach programmes to improve quality, consistency, and reach, scaling only where organisational capacity allows.
4. Strengthen the organisation's operational base in the UK while deepening engagement and programme quality in Africa with measured exploration of expansion to additional institutions and communities.
5. Strengthen HR systems to improve volunteer recruitment, onboarding, development, recognition, and retention, ensuring leadership continuity and organisational resilience.
6. Mark the organisation's fifth anniversary through reflection, storytelling, volunteer recognition, and stakeholder engagement to build momentum for the next phase of growth.
7. Strengthen digital presence, storytelling, and thought leadership to position the organisation as a credible youth-focused charity within the UK ecosystems.

LIFE BEACON INTERNATIONAL
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 December 2025

Income Generation

The charity received an income total of £3,084 from 1st January 2025 to 31st December 2025.

Risks

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

LIFE BEACON INTERNATIONAL produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. LIFE BEACON INTERNATIONAL has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

LIFE BEACON INTERNATIONAL

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 December 2025

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. On 31 December 2025, the Board had 4 Trustee(s) and 96 Volunteer(s).

The Board meets quarterly a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the board of trustees is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Charity law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable Charity and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards 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 Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Charity and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable Charity and to prevent and detect fraud and other irregularities.

LIFE BEACON INTERNATIONAL

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 December 2025

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 December 2025. In accordance with this appointment, E&E ACCOUNTING AND TAX SERVICES LTD was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Dr Ruby Appiah-Campbell on behalf of the trust.

Trustee

06 February 2025.

Independent Examiner's Report to the Trustees of LIFE BEACON INTERNATIONAL

I report to the trustees on my examination of the accounts of the LIFE BEACON INTERNATIONAL Trust for the year ended 31 December 2025, which are set out on pages 9 to 13.

Responsibilities and basis of report

As the charity trustee of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E&E ACCOUNTING AND TAX SERVICES LTD
Suite 213 Spirella Building
Bridge Road
Letchworth Garden City
Essex
SG6 4ET

06 February 2025

LIFE BEACON INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
for the year ended 31 December 2025

	Notes	Un-restricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Donations, Legacies and similar incoming resources		3,084	-	3,084	7,128
TOTAL INCOMING RESOURCES	2	3,084	-	3,084	7,128
RESOURCES EXPENDED					
Charitable Activities:					
Community Projects /Other Resources Expended Governance		(3,680)	-	(3,680)	(4,680)
TOTAL RESOURCES EXPENDED	3	(3,680)	-	(3,680)	(4,680)
Net income/(expenditure)		(596)	-	(596)	2,448
Funds brought forward		7,307		7,307	4,859
Net movement in funds and funds balance carried forward as at 31 March 2023		6,711	-	6,711	7,307

LIFE BEACON INTERNATIONAL
Balance Sheet
as at 31 December 2025

	Notes	2025 Total £	2024 Total £
CURRENT ASSETS			
Cash at bank and in hand		6,911	7,707
		6,911	7,707
CREDITORS: amount falling due within one year			
Accruals - Accountancy fee	5	(200)	(400)
Net Current assets/(Liabilities)		6,711	7,307
TOTAL ASSETS LESS CURRENT LIABILITIES		6,711	7,307
FINANCED BY:			
Unrestricted funds		6,711	7,307
Restricted Funds		-	
TOTAL FUNDS	6	6,711	7,307

For the year ending 31 December 2025, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

Dr Ruby Appiah-Campbell
Trustee
06 February 2025

**LIFE BEACON INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2025**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

LIFE BEACON INTERNATIONAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2025

Note 2. TOTAL INCOMING RESOURCES

	2025	2024
Voluntary Income		
Un-restricted:		
General Donation	2,003	944
HMRC-Gift aid		2,105
Donated goods and Items	710	1,000
Institutional Donation	300	500
Bank interest	71	79
Restricted:		
Seedcorn funding		2,500
	3,084	7,128

Note 3. TOTAL RESOURCES EXPENDED

	Direct Costs	Support Costs	2025 Total	2024 Total
	£	£	£	£
Operational Cost	443		443	1,448
Charitable Donations	1,812		1,812	1,052
Project costs	611		611	1,452
Welfare	450		450	528
Marketing	165		165	-
Accountancy	200		200	200
	3,680	-	3,680	4,680

The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.

Note 5. Bank

	2025	2024
	£	£
This is made up as follows:		
Bank	6,237	7,707
Cash	674	
	6,911	7,707

Note 5. CREDITORS: amount falling due within one year

	2025	2024
	£	£
This is made up as follows:		
Other Creditors (Accountancy Fee)	200	400
Loan from Trustee		
	200	400

Note 6. Total Funds

	2025	2024
	£	£
Reserve brought Forward	7,307	9,807
Surplus/(Deficit) for the year	(596)	(2,500)
	6,711	7,307

Note 7. TAXATION

LIFE BEACON INTERNATIONAL is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.