

SALT AND LIGHT MISSION CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



SALT AND LIGHT MISSION CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

Charity Information	1
Trustees Report	2-3
Independent Examiner's Report	4
Receipts & Payments Account	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7

CHARITY INFORMATION

Trustees

Mr Teodoro Consolacion
Mrs Jasmin Beboso
Mr Vincent De Rona
Mr Eleazar Ninal

Charity number

1202425

Address

9 Henfield Close
Brighton
BN2 5GN

Independent Examiner

J R Caladine FCCA CTA FCIE
Caladine Limited
Chartered Certified Accountants
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Report of the Trustees

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2025.

1 Objectives and activities

The church is governed by its constitution dated 21 March 2023.

The objectives of the church are to advance the Christian religion and pursue the Great Commission in discipleship in any part of the United Kingdom or the world and to fulfil other charitable purposes.

2 Structure, governance and management

The church is a charitable incorporated organisation registered with the Charity Commission in England and Wales on the 21 March 2023, registration number 1202425.

The trustees who served during the year were:

Mr Teodoro Consolacion
Mrs Jasmin Beboso
Mr Vincent De Rona
Mr Eleazar Ninal

New trustees are appointed upon recommendation of the majority of the church membership.

3 Review of activities

During the reporting year, the Charity undertook the following key activities:

Discipleship, Training, and Equipping

1. The Charity conducted a series of trainings and seminars for church members as part of its discipleship and equipping programmes. These activities aimed to strengthen spiritual growth, leadership development, and service within the church and the wider community.

2. Community Engagement and Partnerships The Charity actively supported and partnered with local community groups, including the Brighton and Hove Filipino Community and the Horsham Filipino Community. Through these engagements, the Charity contributed to activities that fostered camaraderie, cooperation, cultural connection, and mutual support among community members.

3. Outreach to the Elderly As part of its community outreach initiatives, the Charity conducted Christmas gift-giving and visitation activities at local nursing homes, including Victoria Chartwell Care Home in Hove, East Sussex. These visits aimed to provide encouragement, companionship, and practical support to elderly residents, particularly during the Christmas season.

4. Children and Family Activities The Charity organised children-focused activities, including Kidzlympics, hosted at the church and open to families with children from Brighton and Horsham. These activities promoted healthy lifestyles, sportsmanship, teamwork, and positive interpersonal interaction among children in a safe and inclusive environment.

5. Overseas Charitable Support - Philippines In line with its charitable objectives, the Charity granted financial assistance to pastors, churches, and mission organisations in the Philippines. These funds supported community outreach projects, pastoral support, and mission activities aimed at serving vulnerable communities and advancing the Christian faith.

Report of the Trustees (continued)

4 Public benefit statement

The trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the church should undertake. The trustees believe that the church's activities comply with the guidance for charities.

5 Financial review and policies

The Trustees ensured that all financial assistance and expenditures during the year were:

- Made in furtherance of the Charity's stated objects;
- Supported by available unrestricted funds;
- Properly authorised, recorded, and monitored.

The Trustees confirm that appropriate financial controls were maintained throughout the year.

These financial statements have been prepared on a receipts and payments basis. Cash receipts for the year amounted to £37,356 (2024: £33,844) and payments were £32,791 (2024: £35,197). General cash funds carried forward at 31 December 2025 were £14,998 (2024: £10,433).

Reserves policy

It is the policy of the church that free reserves should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while consideration is given to ways in which additional funds may be raised.

Risk management

The trustees continually consider the major risks to which the church is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

7 Future plans

Looking Ahead The Trustees remain committed to strengthening the Charity's discipleship programmes, expanding community engagement within the UK, and continuing overseas mission and relief support where resources allow. Plans for the coming year will continue to focus on sustainable ministry, community impact, and good governance.

8 Independent Examiner

The Independent Examiner is Mr J R Caladine Esq of Caladine Limited, Chartered Certified Accountants of Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

On behalf of the Trustees



Mr Teodoro Consolacion
Trustee

Date: 21 May 2026

Independent Examiner's Report to the Trustees of Salt and Light Mission Church

I report to the charity trustees on my examination of the accounts of Salt and Light Mission Church ('the CIO') for the year ended 31 December 2025, which are set out on pages 5 to 7.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 CIO 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.



J R Caladine FCCA CTA FCIE
Caladine Limited
Chartered Certified Accountants
Chantry House, 22 Upperton Road
Eastbourne, BN21 1BF

Date: 4 June 2026

Receipts and Payments Account

	2025	2024
	£	£
<u>Receipts</u>		
Gifts and donations	30,858	28,009
Tax refunds	5,708	4,040
Fundraising, sales and events	790	1,795
Total receipts	37,356	33,844
<u>Payments</u>		
Hall and venue hire	8,514	9,897
Travel costs	4,335	3,335
Catering and refreshment costs	1,069	2,818
Gifts and donations	9,217	6,797
Equipment	-	861
Events	4,038	3,627
Music, media and IT costs	623	522
Training	1,105	2,275
Children's ministry	351	151
Young adults/youth ministry	199	-
Insurance	459	493
Professional fees	2,640	3,096
Consumables and sundry costs	240	1,324
Total payments	32,791	35,197
Net receipts/(payments)	4,565	(1,353)
Cash funds at 1 January 2025	10,433	11,786
Cash funds at 31 December 2025	14,998	10,433

Statement of Assets and Liabilities

<u>Cash funds</u>	2025	2024
	£	£
Current account	14,998	10,433
Total cash funds	<u>14,998</u>	<u>10,433</u>

Other assets and liabilities

Assets

Musical, Audio Visual and IT equipment (cost)	5,095	5,095
less depreciation	(3,974)	(2,735)
Net Book Value	<u>1,121</u>	<u>2,360</u>

Approved by the Trustees and signed on its behalf by



Mr Teodoro Consolacion
Trustee

Date: 21 May 2026

Notes to the Financial Statements

1 Accounting Policies

The Financial Statements have been prepared on a receipts and payments basis in accordance with Section 133 of the Charities Act 2011.

2 Funds

Unrestricted funds are income funds which are to be spent on the church's general purposes. The church has no restricted funds.